ESG and sustainability reporting

Scope 3: The 15 Categories and Supplier Data

One day to map your scope 3 category by category and decide where to look for supplier data. Purchases of materials and packaging, upstream and downstream transport, waste, travel, processing, use and end of life of exported products: each category is tested on your own flows. You leave with a relevance table, a collection plan for your suppliers and the rules for documenting data quality.

Duration : 1 day

Objectives

1. Explain the scope of the 15 scope 3 categories under the GHG Protocol Scope 3 Standard and their place in the indirect emissions of ISO 14064-1:2018
2. Assess the relevance of each category for your business using written criteria: magnitude, influence, customer expectations, risks
3. Choose for each category retained a suitable calculation method: supplier-specific data, physical quantities or spend
4. Build a questionnaire and a collection plan for your main suppliers
5. Document exclusions, assumptions and data quality so that a customer or a verifier can follow them

Programme

Day 1 — morning

• Why scope 3 often accounts for the largest share of an industrial company's footprint, and why your European customers ask for it

• The 15 categories, from upstream (purchases, capital goods, upstream energy, transport, waste, travel, leased assets) to downstream (transport, processing, use, end of life, franchises, investments)

• Tricky boundaries: purchased good or capital good, upstream or downstream transport depending on who pays the freight, upstream energy without combustion

• Exercise: relevance table of the 15 categories for your company

Day 1 — afternoon (workshop)

• Calculation methods: supplier-specific data, averages by physical quantity, spend-based ratios, and their limits

• Primary and secondary data: quality criteria, choice of emission factors, traceability of sources

• Intermediate and exported products: handling processing, use and end of life when the final use is unknown

• Workshop: supplier questionnaire and collection plan for your three main categories

• Knowledge test and debrief

Teaching methods

• Work on your own data: purchase extracts, transport invoices, waste registers

• Case of an agri-food exporter and a packaging manufacturer, from the purchase list to the category table

• Spreadsheet calculations comparing the spend-based and quantity-based methods

• Critical review of a scope 3 questionnaire sent by a European customer

• Quiz at the end of the morning and final test

Assessment and documents

Quiz at the end of the morning and knowledge test at the end of the day, follow-up evaluation at D+1. Each participant receives a numbered training certificate, verifiable online; the company receives the training report, the relevance table and the supplier collection plan produced in the workshop.

Bilingual materials for every participant; each classroom course comes with its digital twin on OmniLearn.

Good to know

Transport (categories 4 and 9) is explored further in the half-day "Transport Chain Emissions: ISO 14083:2023". To prepare the verification of the full inventory, see "Verification of a GHG Inventory: ISO 14064-3, ISO 14065 and ISO 14066".

Practical information

Duration	1 day
Audience	CSR and environment managers, purchasing, logistics, management control, exporters approached by their customers
Prerequisites	Know the basics of a GHG inventory (scopes 1 and 2)
Group size	Groups of 6 to 12 participants, in-company
Format	In-company, face to face on your site
Language	French, Darija or English; bilingual materials
Funding	OFPPT special training contracts (TFP), GIAC, Maroc PME: we prepare the applications with you, at no extra cost.
Programme customisation	Programme adapted to your procedures, your equipment and your audience

Frequently asked questions

Do we need to have already done a carbon inventory?
It is preferable. The course assumes that your scopes 1 and 2 are known or being calculated; if not, the two-day course "GHG Inventory: ISO 14064-1:2018 and GHG Protocol" first lays the foundations of the inventory.

Do we have to calculate all 15 categories?
No. The Scope 3 Standard asks you to report on the relevant categories and justify exclusions. The course teaches how to make this selection in writing, so that the choice stands up to a customer or a verifier.

What should we do when our suppliers do not respond?
Start from a documented average method, then gradually replace values with supplier data, beginning with the purchases that weigh most. The workshop prepares a short questionnaire and a realistic follow-up calendar.

Will the GHG Protocol change?
A joint revision with ISO is under way, with publication estimated by the GHG Protocol at the end of 2028. Until then, the 2011 edition of the Scope 3 Standard remains the reference; the course points out the items under discussion.