

# UN GLOBAL COMPACT NETWORK UK

## GOOD PRACTICE CASE STUDIES IN SCOPE 3 DATA COLLECTION



**Global Compact**  
Network UK



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## DESIGN

Claire Manuel

# FOREWORD



There is much to learn from how businesses of different sizes, stages, and sectors navigate the delivery of their net zero targets and reporting requirements, and this is especially the case for Scope 3 emissions, where we are seeing a particular need for peer learning and knowledge sharing.

Our business members frequently cite Scope 3 emissions reductions as one of their biggest challenges. On the one hand, they are highly significant, with Scope 3 often accounting for between 80-95% of total business emissions, on the other, they are also most difficult to measure and harder to control.

There are multiple benefits to measuring Scope 3 emissions. Above all, it enables businesses to identify emissions hotspots across their value chains to prioritise reduction strategies and work more closely with both suppliers and employees to mobilise positive change. Nevertheless, accurate data collection can prove both time-consuming and challenging.

While Scope 3 emissions reporting is currently voluntary in the UK, there is a trend towards mandatory reporting guidelines elsewhere, with both the EU Corporate Sustainability Reporting Directive (CSRD) and the recent Climate Corporate Data Accountability Act in California now requiring Scope 3 reporting for larger companies. Again, while the UK has not yet endorsed the adoption of the ISSB Standards, indications are that this endorsement will happen soon – and when it does, Scope 3 reporting will be obligatory in the UK.

This guide is born out of our recent webinar series on collecting Scope 3 data. Special thanks go to all the speakers and participating companies that shared their challenges and experiences and to Alexandra Ranft for developing the series and authoring this guide. We hope it facilitates greater sharing and best practices as we progress together towards greater measurement, and more importantly, towards greater action.



Sarah Cook,  
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# INTRODUCTION



Of the three scopes of carbon emissions outlined by the [Greenhouse Gas Protocol](#), Scope 3 is by far the most complicated for businesses to measure and reduce. While Scopes 1 & 2 account for emissions in the company's own operations, Scope 3 encompasses all other emissions in the value chain – illustrated by 15 distinct upstream and downstream categories. This means that substantial internal and external collaboration is required to coordinate the retrieval of huge amounts of data across the business' operations.

But it is not data for data's sake – this information allows the organisation to understand its full carbon footprint, and consequently, where they have the most potential for impact and reduction. So how are companies doing this? Are there best practices for gathering and managing this mountain of information? What tools, software, and solutions are in place to help?

In February 2024, the UN Global Compact Network UK hosted a ['Collecting Scope 3 Data' webinar series](#) to tackle these questions. Across four webinars, leading organisations shared their insights, methodologies, and tools for collecting emissions data across a variety of areas, including how they are collaborating with suppliers and employees to do this.

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“Scope 3 encompasses all other emissions in the value chain... This means that substantial internal and external collaboration is required to coordinate the retrieval of huge amounts of data across the business' operations.”

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The following sections highlight some of the learnings shared by the guest speakers from CDP, Hempel A/S, Forster Communications, Scope 3 Peer Group, AstraZeneca, Vodafone UK, National Grid, Philips, FLSmith, Accenture, AVL, Clyde & Co, Whatley Manor, and Giki. Overall, these inputs have come together to inform a comprehensive set of key takeaways that all companies can and should consider when collecting Scope 3 data.



# SUPPLIER ENGAGEMENT



The foundation of Scope 3 data collection relies on meaningful engagement with suppliers and service providers. This is because accurate Scope 3 data is derived from your suppliers' Scope 1 & 2 emissions. Businesses must usually collect primary data, which comes in a variety of forms, such as meter readings, purchase records, utility bills, engineering models, direct monitoring, and more. Increasingly, businesses are moving towards collecting supplier-specific and product-level data (including lifecycle assessments (LCAs)) to produce a more accurate carbon footprint that is not reliant on spend-based data.

Many companies develop their supplier programmes to facilitate communication and data sharing in their value chain. Information sharing within these programmes can lead to improved supplier assessment and incentivisation, procurement decision-making, identification of impactful emissions reduction actions, and public disclosure. CDP notes that disclosure is proving to be a powerful tool for reductions – 69% of third-time disclosers through their [Supply Chain Programme](#) have emissions reduction initiatives (as opposed to 38% of first-time disclosers) and 66% of third-time disclosers have set company-wide targets and goals (as opposed to 50% of first-time disclosers). For this reason, establishing a relationship with suppliers is crucial to both data collection and wider climate action.

There are many ways to go about this, and both [CDP](#) and the [Science Based Targets initiative](#) have published guidance for effective supplier engagement. Indeed, there are many resources for companies to reference when looking to decarbonise their value chain, which can be found in the Resources Appendix.

## CASE STUDY: HEMPEL A/S

[Hempel A/S](#) is a global supplier of coatings and paints in the protective, marine, decorative, container, and yacht industries, which means they have an extremely complex supply chain. But they also have ambitious sustainability goals to halve emissions across their entire value chain by 2030, which is supported by a KPI to engage suppliers covering 70% of their spend by 2025. To do this, Hempel has established an extensive supplier programme, shaped around the process of 'inform, involve, engage'.

The first step in this process is a Procurement Sustainability Screening, which asks the supplier not only about their emissions, but also what drives them, and includes concrete questions on a variety of potential factors (i.e., electricity). The results of this screening provide crucial information on the supplier's maturity, which Hempel then uses to provide support and inform future areas of work.

Once the screening has been completed, the suppliers are asked to fill out a questionnaire, which is evaluated by Hempel, and a feedback session is then scheduled to open dialogue with the supplier and give them a forum to elaborate. Procurement Category teams, product experts, and environmental specialists are involved in these meetings to ensure clear understanding across all parties. Only after this entire process is complete does Hempel then produce the supplier's final scorecard, which is used to influence purchasing decisions.



## CASE STUDY: FORSTER COMMUNICATIONS

[Forster Communications](#) is a founding UK B Corp and small PR firm that specialises in delivering solutions for people and the planet by tackling climate change, driving social justice, and improving lives. As outlined in their new climate action plan, [Taking it Personally](#), suppliers are a key part of their business community, which is why they implemented a bold supplier target for all their suppliers to commit to join their ambition to reach net zero by 2030.

To do this, Forster conducted a screening of all their suppliers, and asked them about their carbon emissions and whether they had set science-based targets for net zero. After a lot of nudging, explanation, and signposting to resources, they achieved this supplier target at the end of 2022, and only had to cut ties with one supplier in the process. By the end of March 2023, 82% of their suppliers had GHG reductions in place, and Forster has a new target for all their suppliers to have a public commitment to protect nature by March 2026.

Although the process hasn't been easy, Forster is dedicated to their net zero commitments, so has ensured allocation of the necessary time and resources to achieve them. In response, they have seen better relationships with both their clients and customers, and experienced competitive advantage as a result of being one of the few PR firms to take advantage of this opportunity.

### Key insights on supplier engagement

- **Engaging the Procurement team** is critical. Supplier engagement is a dialogue-intensive process and, in most cases, is a Procurement activity, so it's important that the team understands the company's sustainability objectives. Emissions data needs can then be worked into tenders and contracts.
- **Effective supplier engagement takes time.** Start the conversation early and build relationships, discuss your sustainability goals, explain why the data is needed and its commercial impact, and set up ongoing meetings for reflection and exploration of opportunities together. If suppliers say no to engaging, keep trying!
- **Understanding the sustainability maturity of suppliers** is useful for categorising and decision-making, providing feedback and support, and internal benchmarking. This is particularly important when it comes to SME suppliers, and helps to guide empathic collaboration – would you want someone to ask you what you're asking of your suppliers?
- **Supplier engagement coordination.** Coordinate supplier engagement across sectors to avoid 'supplier-fatigue'. Before creating your own programme and resources, look to collaborate with others on initiatives and utilise existing support and guidance. The [Scope 3 Peer Group](#) and [Sustainable Procurement Pledge](#) are existing forums for this.
- The data may be imperfect, but **even a rough estimate of an emissions profile can help you** implement reduction actions now, which is what this whole process is about!





# UPSTREAM EMISSIONS

Upstream Scope 3 emissions are generated from activities in a company's value chain that are associated with the production or generation of the company's products or services. Upstream emissions categories include:

- Category 1 – Purchased goods & services
- Category 2 – Capital goods
- Category 3 – Fuel and energy related activities
- Category 4 – Upstream transport
- Category 5 – Waste
- Category 6 – Business travel<sup>1</sup>
- Category 7 – Employee commuting & homeworking<sup>1</sup>
- Category 8 – Upstream leased assets

Many upstream categories will apply to almost all companies, including Categories 1, 5, 6, & 7, while others will only be relevant for certain businesses depending on their operations. For many organisations, Category 1 will represent the largest portion of the company's Scope 3 footprint.

While each category may have different methodologies for data collection, many of these will rely on communication with your supplier or service provider. For example, collecting waste or upstream transport data can be simplified when data is directly provided by the waste collector or transport provider. Many of the tips for effective supplier engagement will apply in these cases.

As mentioned above, different kinds of primary data can be collected in these categories, including supplier-specific, product-level, or spend-based data. For example, the GHG Protocol publishes a list of [third-party databases](#) to help companies collect data for product life cycle emissions. When



using spend-based data, companies may use third-party environmentally extended input-output (EEIO) tables and models for converting spend to carbon emissions, like [those provided by the European Union](#).

Where activity data is available (i.e., tons of waste or km travelled), companies can use publicly available emissions factors, like [those provided by the UK Government](#), to calculate emissions. Further databases, emissions factors, and EEIO models can be found in the Resources Appendix.

1. Discussed in Section 4: Employee Engagement

## CASE STUDY: ASTRAZENECA

As one of the world's leading biopharmaceutical companies, [AstraZeneca](#) has a complex emissions footprint, with the largest contribution coming from Category 1, Purchased Goods and Services (PG&S). To measure emissions in this category, AstraZeneca employs a hybrid approach that prioritises the use of product life cycle assessments (LCAs) and supplier data, thereby limiting the reliance on spend-based data.

For the product LCA component, AstraZeneca uses cradle-to-gate LCA data to calculate emissions associated with product manufacturing. Over 80% of these emissions are calculated using product-specific LCAs. In cases where a product does not have an LCA, average data from existing LCAs of similar products is used. For the supplier data component, corporate footprint data (Scope 1, Scope 2, and upstream Scope 3) is collected annually via [CDP](#) and combined with supplier revenue data to create supplier-specific emission intensity factors. A challenge with this approach is the reliance on suppliers to provide high-quality data. For areas not covered by the aforementioned methods, emissions are estimated using spend-based industry average factors, ensuring completeness in reporting.

AstraZeneca is continuously improving its emissions measurement methods to accurately report its decarbonisation efforts. The current hybrid approach produces a comprehensive carbon footprint for AstraZeneca and identifies pathways for measurable emissions reductions.



## CASE STUDY: VODAFONE UK

At [Vodafone UK](#), 98% of all emissions in the UK are from Scope 3, with the majority attributable to PG&S, so this is where their data efforts are focused. The technology communications company doesn't utilise automated methods for data collection, as they have found that using advanced tools in a complex organisation actually makes data collection more complicated. Instead, Scope 3 emissions are managed at the group level through a very simple tool – Excel. This data is then fed into a CO<sub>2</sub> analytics dashboard so their supply chain teams can view and track progress against their reduction targets, and identify suppliers, markets, and categories which contribute the highest emissions.

Vodafone UK also partners with [Carbon Trust](#) to calculate and model their data, improve accuracy and their methodologies in line with industry best practices, and stay on top of regulations and learning. Most of their data is spend-based and verified by third-party datasets, but they are also increasing their work to understand product-level data and develop detailed LCAs for their most popular products and services. Vodafone UK and their key suppliers collaborate frequently to ensure the entire supply chain can work to commit to science-based, net zero targets by 2040, and to report publicly on their GHG emissions. To support this, Vodafone UK also provides a supply chain financing programme, as well as a specific [SME Support Hub](#) for their small & medium enterprise (SME) suppliers.

## Key insights on upstream emissions

- **Know where it's important to invest in good data.** Determine your most material upstream emissions areas first, then aim to obtain granular data for those products or categories. For less material areas, use spend-based data in place of supplier or product data.
- When using a **spend-based approach**, bear in mind that suppliers with more complex product and service offerings will not yield data that is as accurate as those with simple offerings.
- There are advantages and disadvantages to spend-based vs supplier-specific data, so you will need to **tailor your approach depending on the characteristics of your supplier**.
- **Consult industry peer methodologies.** Many large companies have tested out various collection methods and publish what they are doing, so look or ask around! For example, you can find Vodafone UK's methodologies in their [ESG Addendum](#).

## CASE STUDY: NATIONAL GRID

[National Grid](#) is a large electricity generation, transmission, and distribution company operating in the UK and US, where the carbon footprint of their Scope 3 emissions amounts to approximately 28 million tonnes of CO<sub>2</sub> a year. A large portion of this comes from PG&S, as they purchase materials, infrastructure, and related services to deliver energy to households and businesses.

National Grid utilises a hybrid approach to their Scope 3 data, as they collect spend-based data which is supplemented with supplier-based information, project/equipment-specific data, and supplier emissions data. The company has implemented both supplier targets and incentives to make progress on their net zero goal, but they are primarily focused on rapid decarbonisation through their own operations, as they recognise that decarbonisation of the entire economy relies on a zero-carbon energy system. For this reason, their philosophy on Scope 3 data is 'don't let perfection stand in the way of progress'.



# DOWNSTREAM EMISSIONS

Downstream Scope 3 emissions are generated from activities in a company's value chain that are associated with the processing, use, and disposal of the company's products or services.

Downstream emissions categories include:

- Category 9 - Downstream transportation and distribution
- Category 10 - Processing of sold products
- Category 11 - Use of sold products
- Category 12 - End-of-life treatment of sold products
- Category 13 - Downstream leased assets
- Category 14 - Franchises
- Category 15 - Investments

For companies that sell physical products, Categories 9 and 11 will often represent the largest portion of the organisation's downstream Scope 3 footprint. For transportation and distribution, [Accenture](#) outlines three main methodologies in this category, based on the GHG Protocol:

- **Fuel-based** – highly accurate method where data is obtained directly from downstream partners, so all specificities are captured. Low to medium data availability.
- **Distance-based** – medium to high accuracy but requires several simplifying assumptions which adds uncertainty to emissions estimates. Medium to high data availability.
- **Spend-based** – low accuracy, as it uses industry average spend emissions factors, which make many assumptions on price and quantities of products. High data availability.

Use and end-of-life treatment of sold products can be complex to measure as these categories rely on product-specific and supplier-specific information at the highest accuracy level, primarily the energy consumed at each stage of use or disposal. This means that substantial communication with suppliers and clients is required to gather this information. Conducting product LCAs can be a useful way to consider all aspects of energy use throughout a product's lifetime, and can be used repeatedly once completed.

For this reason, determining an accurate product lifetime length is critical. Where supplier-specific information cannot be obtained for end-of-life treatment, companies may also use waste-type specific data (the mass of sold products and disposal method for each) or average data (total waste data that relies on industry emissions factors).

Category 15 will also be highly relevant for financial institutions and other organisations with significant investments. [The Partnership for Carbon Accounting Financials](#) (PCAF) is the industry standard for measuring emissions from investments, with data scored from PCAF 5 – PCAF 1. These include 'must have' data points, which can be sourced from internal systems, public sources, ESG data vendors, or directly from investees/clients.

Like many of the other categories, data quality ranges from less-accurate sector-averages to more granular company, project, or even specific building total equity (depending on the PCAF Score), along with supplier-specific emission factors. While manual data requests are the most direct way to increase the quality of data in this area, there are also many external platform and data solutions to help financial institutions (listed in the Resources Appendix).

## CASE STUDY: PHILIPS

[Philips](#) is a health technology company that manufactures hundreds of products that are shipped all over the world. Because of this, transportation and use of sold products constitute most of their Scope 3 emissions. On downstream transportation, they have a three-part process for calculating emissions. First, the company leverages data from their internal booking system and KPI reports from suppliers to determine the departure and destination locations, and chargeable weight shipment. Next, they determine the distance using external tools or their [audited methodology](#) – using exact distance if possible, or average or maximum distances depending on availability. Finally, they determine emissions using mode-specific emission factors from external sources (UK Government for air, road and parcel freight, and [Clean Cargo](#) for ocean freight).

For the emissions associated with the use of sold products, Philips utilises their internal expertise to understand and analyse energy consumption associated with each stage of the device/product. They first calculate the lifetime energy use of a product, based on time (hours used each day), power consumption (watts), and lifetime of the product (4-5 years for smaller devices, 10 years for larger devices). This lifetime energy use is combined with a country emissions factor, from [ecoinvent](#), which then produces a locked-in GHG emissions total for that device. While this provides a fairly comprehensive emissions total in this category, Philips would like to continue to improve data quality by increasing the amount of primary data from suppliers, the data and emissions factor granularity, and the number of products included in this process.



## CASE STUDY: FLSMIDTH

[FLS](#) (FLSmidth) is a full flowsheet technology and service supplier to the global mining and cement industries. The Scope 3 emissions Category 11, Use of Sold Products, is of significant importance to FLS, as these make up close to 99% of total emissions for the company. This is due to the products' long lifetimes, as well as the industrial processes in which the products are used, which are often highly energy intensive.

Data, such as electricity and fuel consumption, load factors, utilisation, and lifetime, is collected from product line managers in Excel data sheets, after which it is internally validated. The company utilises [IEA electricity emissions factors](#) and [UK Government fuel emission factors](#) to complete its calculations. As the process generates an extensive manual workload, it does not come without challenges, so FLS is in the process of integrating data collection within the sales process for a more integrated approach.

Under the GHG Protocol, all lifetime emissions of products are included in the year in which they are sold. Currently, FLS uses static electricity emissions factors which best reflect the global electricity mix in the reporting year. However, with global electricity grids decarbonising, the emissions intensity of electricity is expected to be significantly lower in the future. This will especially have an impact for products with long lifetimes, so is relevant for FLS products. Therefore, FLS is planning on including electricity decarbonisation factors to better reflect this reality.

## Key insights on downstream emissions

- If looking at a category for the first time to determine if it is material for the business, start by looking at industry players. If peers are disclosing on the category, then it is likely to be material for your business as well.
- Categories vary greatly, as do the emissions calculations methodologies, so focus on improving collection in a single area at a time.
- When starting out, look at low-tech solutions first (like Excel), and expand the use of technology once you know what data you need. Be wary of quick-fix automated platforms – data collection issues are often internal.
- Review what data collection methodologies are available and determine what the right level of trade-off is for you when balancing investment, data accuracy, and availability.
- Communicate with data owners on an ongoing basis, both directly with clients using products or with internal sales/IT teams who are likely to have communication with clients and downstream partners.



# EMPLOYEE ENGAGEMENT



Like suppliers, a company's employees are key to not only Scope 3 data collection, but the success of their sustainability goals more widely. Employees can be directly responsible for data input, especially with regard to travel and commuting, but they can also influence purchasing decisions, waste, energy usage, and more. Therefore, it is crucial that a robust Scope 3 strategy factors in the involvement of employees across a variety of functions.

There are two Scope 3 categories that rely on employee action directly – Business Travel and Employee Commuting and Homeworking. There are various types of data in these categories, including activity-data (logged through spreadsheets, apps, or other), spend-based data, or averages. As with the other categories, companies will often use a combination of collection methodologies depending on the availability of data, as well as a variety of internal and external sources for data management.

Activity data will provide the most accurate representation of emissions as it will include factors such as distance travelled, type of transport, or time in transit.

Homeworking is also an important part of Category 7, and emissions from homeworking can be calculated using data collected from employee surveys, or from approximations of employees' activities. EcoAct has published a [Homeworking Emissions Whitepaper](#) to help companies calculate emissions in this area. As part of homeworking, companies can also consider how they may support renewable energy purchasing or improve waste management at home.

On sustainability more broadly, many companies are implementing employee sustainability initiatives to involve colleagues in the company's goals and actions and communicate the importance of their active support. [Giki](#) is one such platform that enables employee engagement in sustainability by providing interactive and easy ways for employees to incorporate sustainability into their roles and personal lives. Additionally, some organisations are introducing 'sustainability champions' throughout their workforce – those that understand the company's sustainability targets and can be ambassadors to and advocates of the Sustainability team in other parts of the business.

## CASE STUDY: AVL

[AVL](#) is a worldwide mobility technology company involved in development, testing, and simulation in the automotive industry. For this reason, understanding their own employees' transportation habits is a key priority for the company. AVL conducted initial scoping of employee commuting to estimate the emissions in this category, but identified several risks associated with self-reported data, namely time and resources, training costs, human error, and pattern shifts in commuting. Because of this, they are now exploring external tools, primarily [TripShift](#), to automate this process. As opposed to self-reporting travel, TripShift tracks employee movement through their phone, as well as the associated carbon emissions data, and sends it to the company automatically.

AVL is hopeful about simplifying employee travel data through TripShift, but first they are conducting internal sessions with employees to ensure they are aware of why the company would like to track their travel information, and how the data will be used. Before rolling out the software, AVL is prioritising employee and IT security approval to mitigate any risks or discomfort around this.



## CASE STUDY: CLYDE & CO

[Clyde & Co](#) are a global law firm with 95% of their emissions classified as Scope 3, of which business travel and employee commuting make up a large portion. When the company conducted their initial 2019 baseline year calculations, their data collection processes were retrospective, manual, and assumptive, which meant that the data was relatively low-quality and included high quantities of secondary data. Since then, they have undergone continuous data quality improvements and consolidations, such as mandating the use of a single travel management company and applying AI to datasets to optimise travel routes.

More significantly, they have increased their engagement with employees on the 'why' of data collection, and the importance of sustainability to the organisation. They have introduced an internal sustainability engagement campaign, 'Zero as One', which aims to engage employees in sustainability initiatives both within their own roles and as they interact with others. Notably, the campaign has a focus on what employees can do themselves (i.e., changing their commute, rethinking business travel), as well as how they can influence others as Sustainability Champions within the company and with suppliers and clients. Clyde & Co currently has 60 Sustainability Champions throughout the organisation, but the goal is to extend this programme to over 70 offices this year, with the hope of having a champion on every floor of every office globally.

## Key insights on employee engagement

- If companies are to meet sustainability goals, **all employees** need to be involved regardless of job expertise, function, or time pressure. Establishing 'sustainability champions' at all levels throughout the organisation can be useful for integrating sustainability across functions and teams.
- **Communicate consistently, and utilise common areas, meetings, and periodic training to embed sustainability into company culture.**
- Ensure clear communication on **why employee involvement in sustainability and Scope 3 is needed, and how it helps the company achieve its goals.** Be transparent about the usage of the data employees provide and why it is necessary.
- **Make sure to provide the right incentives for environmental actions and integrate them into performance tracking and KPIs.** Offering employees time, rather than money, for engaging with environmental activities can be especially effective.
- **Make employee actions relevant to sustainability** - offer information and provide training on how they can contribute. Use stories to communicate the company and employees' impact on wider society and relate their actions back to this.

## CASE STUDY: WHATLEY MANOR

Sustainability is a core value to [Whatley Manor](#), a luxury manor house hotel in the English countryside. It is embedded across their day-to-day operations, discussed in the interview stage, and all staff receive induction and yearly refresher training both in-person and online through [EarthCheck](#). Whatley Manor also has a sustainability ambassador team, comprised of Managers and Department Heads, which gives out sustainability champion awards to employees as a way of rewarding good practices.

This dedication to employee engagement in sustainability factors directly into Scope 3 data. Whatley Manor uses [Greenly](#) for automation of their travel data, which requires that employees complete surveys on their commuting and travel activities. In addition, the Procurement team is given direct responsibility for communicating with new suppliers on the importance of sustainability to the company, consolidating orders and deliveries whenever possible, refusing packaging or organising collection, and benchmarking suppliers to balance local, quality, price, and sustainability credentials.

This ownership of sustainability at the employee level has led to great success for Whatley Manor – they were awarded the [Sustainable Independent Hotel Award](#) in 2023 and were one of the first 23 UK properties to receive a Green Michelin Star in 2020.

# FINAL TAKEAWAYS



While Scope 3 emissions may prove a challenging aspect of carbon emissions measurement, reporting, and reductions, numerous resources, guidance, and practical tools already exist to help with data collection.

This is an ongoing and evolving process, and no company has figured it all out, but there are many industry leaders and emerging best practices that companies can look to when approaching this process. In particular, there are clear efforts to prioritise granular product-level and supplier-specific data to enable accurate emissions portfolios that point to clear reduction pathways.

For this reason, we urge companies to get started on this now if you haven't already, and don't let the pressure and pursuit of perfect data stand in the way of taking meaningful action to reduce emissions in your operations and value chains.

## Key insights to consider

- **Remember why you're doing this** – even the best Scope 3 data is useless if not backed up by **clear and meaningful emissions reductions**. While data is needed for transparency and reporting requirements (and a lot of guidance already exists to simplify this), **most of the effort should go towards reducing emissions, rather than striving for perfect data**.
- **Don't run before you can walk** – if you're just getting started, **pick one category or product that is material to the business and start there**. You can then build on what you know.
- **Collaboration and communication are critical**. This shouldn't be a one company, let alone a one-person process!
- **Be consistent and transparent**. This is an ongoing journey, so be sure that this narrative is expressed with suppliers, employees, and other stakeholders throughout.

“This is an ongoing and evolving process, and no company has figured it all out, but there are many industry leaders and emerging best practices that companies can look to when approaching this process... we urge companies to get started on this now.”



# RESOURCES (Alphabetically by section)

## GENERAL SCOPE 3 AND NET ZERO:

- [CDP Technical Note - Relevance of Scope 3 Categories by Sector](#)
- [Clarasight](#)
- [GHG Protocol's Value Chain \(Scope 3\) Standard](#)
- [GHG Protocol's Scope 3 Calculation Guidance](#)
- [IEA Stated Policy Scenarios](#)
- [Review of Scope 3 tools](#)
- [Scope 3 Benchmark](#)
- [Scope 3 Peer Group](#)
- [SME Climate Hub](#)
- [The Climate Drive](#)
- [The Transform to Net Zero frameworks](#)
- [UK Business Climate Hub](#)
- [Vodafone UK's SME Sustainability Hub](#)
- [WBCSD Guidance on Avoided Emissions](#)
- [World Economic Forum Net Zero Manufacturing Report](#)
- [EcoVadis](#)
- [Exponential Roadmap Initiative's Supplier Action Guide](#)
- [Forster Communications' climate plan](#)
- [Green Element](#)
- [Hempel's supplier engagement](#)
- [SBTi's Supplier Engagement Guidance](#)
- [SBTi Supplier Engagement Training Modules](#)
- [Sustainable Procurement Pledge](#)
- [World Economic Forum's Net Zero Supply Chain Support Hub](#)

## EMISSIONS FACTORS, EEIO MODELS, AND OTHER DATABASES:

- [Carbon footprint](#)
- [CDP CO2AI Product Ecosystems - Product Level Data](#)
- [Clean Cargo Emissions Calculation Method](#)
- [Ecoinvent](#)
- [EnergyStar](#)
- [Eora Global Supply Chain Database](#)
- [European Energy Agency's Greenhouse gas emissions intensity](#)
- [European Public Real Estate Association, KPMG](#)
- [European Union's Environmentally extended input-output tables and models](#)
- [EVORA](#)
- [Exiobase](#)
- [GHG Protocol Life Cycle Databases](#)
- [Government of Canada emissions factors](#)
- [IEA emissions factors](#)
- [IEA Stated Policy Scenarios](#)
- [IPCC](#)
- [Joint Impact Model](#)
- [KfW](#)
- [UK Government emission factors](#)
- [US EPA emissions factors](#)

## SUPPLIER ENGAGEMENT:

- [CDP 2022 Global Supply Chain Report](#)
- [CDP Responses](#)
- [CDP Supply Chain Programme](#)

## UPSTREAM EMISSIONS:

- [AstraZeneca's Sustainability Report](#)
- [Manufacture2030](#)
- [National Grid's Climate Transition Plan](#)
- [Vodafone UK's Carbon Reduction Plan](#)
- [Vodafone UK's 2024 ESG Addendum & Methodology](#)

## DOWNSTREAM EMISSIONS:

- [FLSmidth's Sustainability Report](#)
- [International Olympic Committee Emissions Calculation Methodology](#)
- [Make My Money Matter](#)
- [Partnership for Carbon Accounting Financials \(PCAF\)](#)
- [Philips' Corporate Emission Accounting Methodology on Category 9: Transportation & distribution](#)
- [Philips' Corporate Emission Accounting Methodology on Category 11 – Use phase](#)
- [Philips' methodologies](#)

## EMPLOYEE ENGAGEMENT:

- [AVL's Corporate Responsibility Report](#)
- [Carbon Literacy Project](#)
- [Clyde & Co's Sustainability Report](#)
- [EarthCheck](#)
- [EcoAct's Homeworking Emissions Whitepaper](#)
- [Giki](#)
- [Giki's work from home calculator](#)
- [Giki's homeworking tips](#)
- [Giki's work from home calculator](#)
- [Good Life Goals](#)
- [Greenly](#)
- [Hotel Footprinting Tool](#)
- [Online Course: Carbon Literacy for SMEs and Micro enterprises](#)
- [TripShift](#)
- [TripShift Carbon data on the move](#)
- [Whatley Manor's sustainability goals and policies](#)

## ABOUT THE UNITED NATIONS GLOBAL COMPACT

As a special initiative of the United Nations Secretary-General, the UN Global Compact is a call to companies worldwide to align their operations and strategies with Ten Principles in the areas of human rights, labour, environment, and anti-corruption.

Its ambition is to accelerate and scale the global collective impact of business by upholding the Ten Principles and delivering the Sustainable Development Goals through ambitious, accountable companies, and environments that enable change. With more than 22,000 companies and 3,000 non-business signatories based in over 160 countries, and 62 Local Networks, the UN Global Compact is the world's largest corporate sustainability initiative — one Global Compact uniting business for a better world.

For more information, visit [www.unglobalcompact.org](http://www.unglobalcompact.org)

## ABOUT THE UN GLOBAL COMPACT NETWORK UK

The UN Global Compact Network UK connects UK companies and other organisations in a global movement dedicated to driving sustainable growth. Through an extensive programme of activity, it promotes sustainability leadership to create a world we want to live and do business in, by inspiring ambition, enabling action, and collaborating to shape the business environment.

The Ten Principles of the UN Global Compact, rooted in UN treaties, provide a robust foundation for corporate sustainability and business action on the Sustainable Development Goals (SDGs).

For more information, follow us on [LinkedIn](#) (UN Global Compact Network UK) or visit [unglobalcompact.org.uk](http://unglobalcompact.org.uk)

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Please cite this publication as:

*UN Global Compact Network UK, Good practice case studies in Scope 3 data collection*



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