

# Ecological Transformation Stakeholder Forum

Action Plan for 2024



## Scope 3 Working Session Outcomes

To: Participants in Veolia's Ecological Transformation Stakeholder Forum - May 2024

### Background

As part of Veolia's Ecological Transformation Stakeholder Engagement Forum, we held a working session on **Scope 3 emissions**. The session took place in Veolia's office in Dublin. Andrew Wilson from the Supply Chain Sustainability School joined the session to provide insight into the work they are doing on Scope 3 reporting.

### Key messages and next steps

Scope 3 is more complex than Scopes 1 and 2. Measuring and reporting on Scope 3 emissions is a major challenge for all organisations. Everyone who attended the session is conscious of the need to report on Scope 3 but how to do so in an efficient, effective and uniform way is the main challenge. How to resolve this is something we are looking to explore together. Three main areas for exploration emerged for which we would like your contributions and these are outlined below.

### Standardised approach

Through our Supply Chain team in Veolia we will look at initiatives we are involved with globally to see if there are standard approaches we could propose.

*Are you aware of, or are you using, any standardised approach to Scope 3 emissions that you would like to share?*

### Collaboration

We discussed the BITC Ireland pilot programme for SMEs and the Supply Chain Sustainability School.

*Are you aware of or involved in any similar programmes?*

*Within your own organisations do you have an approach to working with suppliers that you could share?*

### Where to start

With a complex area getting started can be difficult. This is the case with Scope 3 emissions.

*Have you any examples, case studies or success stories from your organisation that you could share with the wider group?*

*Do you have any examples of successfully measuring and reporting on Scope 3?*

If you have any comments, suggestions or examples you would like us to share with the wider group who attended our Forum meetings to help take this subject forward, please send them to Victor Coleman ([victor.coleman@veolia.com](mailto:victor.coleman@veolia.com)).

## **Discussion summary**

### **Area 1: Standardised approach**

Having a standardised approach to gathering and reporting on Scope 3 emissions would be very useful. Organisations tend to just ask their suppliers to provide data on emissions. Are we all asking the same questions in the same way? Are we using the same terminology? How is the data verified?

A standardised carbon calculator, such as the one being developed by the Supply Chain Sustainability School for the Construction Industry Federation, would be very useful.

Could we develop a “book of quantum” that sets standard approaches where fully verified data is hard to get?

This also applies to the problem of embedded or embodied carbon. There is no standard way of measuring and reporting on the embedded carbon in, for example, a piece of equipment purchased for a plant.

### **Area 2: Collaboration**

Because of the complexity of this area it is clear that collaboration is needed. One organisation's Scope 1 and 2 emissions is another organisation's Scope 3 emissions. We also need to avoid double counting of carbon emissions.

Measuring Scope 3 emissions is particularly challenging for SMEs as they may not have the resources or expertise to do this effectively. BITC Ireland is running a pilot programme for SMEs to help them understand what is required and develop their skills in this area. The results of this will be available in October. The work the Supply Chain Sustainability School is doing with the construction sector is another example of the sort of collaboration we need.

### **Area 3: Where to start**

Many large organisations have a vast range of suppliers covering all aspects of their business. For example, Veolia's supply chain in Ireland had circa 1,000 companies. Approaching this can feel daunting.

Focus on areas that have a large impact on your operations. A relatively small number of suppliers might be major drivers of Scope 3 emissions.

Focus also on areas that are relatively easy to change. For example, can you buy local products rather than ship them in from abroad. The carbon footprint of shipping might outweigh any savings in packaging or production.

### **Area 4: Communication and Culture**

Clearly communicating why you are asking for information and what you are going to do with that information is important. Staff may be concerned about providing information on travel. Suppliers may be concerned about the implications for their contracts.

Having a culture of collaboration in place may encourage people to engage with reporting Scope 3 emissions.

### **Useful links**

[CIF Carbon Calculator](#)

[BITC Ireland All-Ireland Climate Action Pilot Programme for SMEs](#)

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