GUIDE

Introduction to Carbon Footprinting

What a carbon footprint is, how Scope 1, 2 and 3 differ, and how it's calculated.

What Is a Carbon Footprint?

A carbon footprint is the total greenhouse gas emissions caused by an organisation, product, or activity, expressed in tonnes of CO2 equivalent (tCO2e). For a business, it typically covers a defined reporting period — usually one financial year — across a defined organisational boundary.

Scope 1, 2 & 3 Explained

- **Scope 1** — Direct emissions from sources you own or control (fuel burned on-site, company vehicles).
- **Scope 2** — Indirect emissions from purchased electricity, steam, heating, or cooling.
- **Scope 3** — All other indirect emissions in your value chain (purchased goods, logistics, business travel, waste).

Why It Matters for Your Business

A credible footprint is often the first thing a customer, investor, or bank asks for once they move beyond a general ESG questionnaire. It is also the foundation for setting reduction targets, responding to CDP, and assessing carbon credit opportunities.

How It's Calculated

Activity data (electricity bills, fuel purchases, travel records) is multiplied by published emission factors to arrive at tCO2e for each source. Results are typically calculated using the GHG Protocol Corporate Standard, the most widely used international framework.

Getting Started

You do not need perfect data to begin. A preliminary footprint built from your most readily available data — electricity and fuel bills — is usually enough to establish a baseline and identify your largest emission sources.