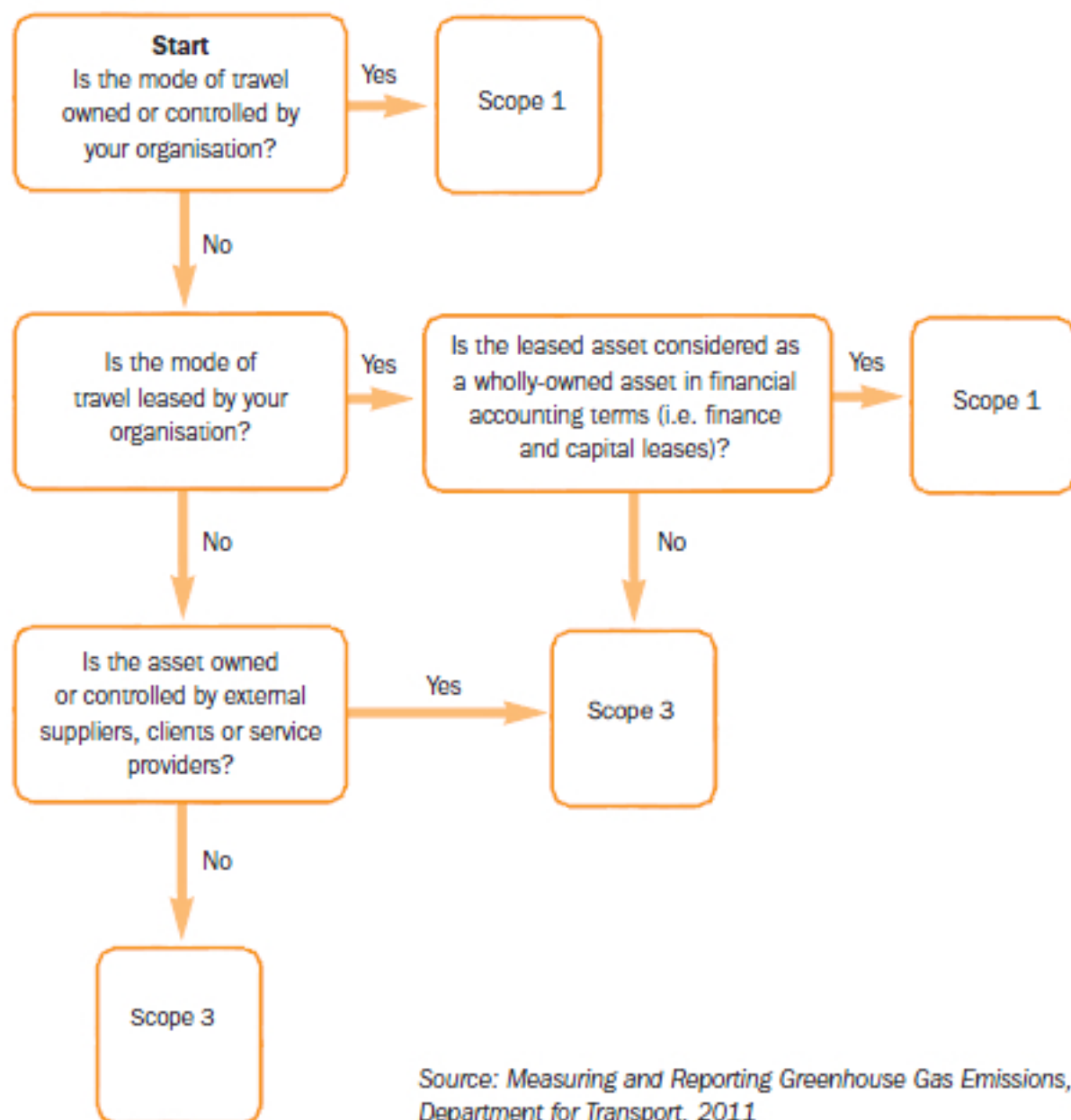


Q How should I allocate emissions to scope 1 and scope 3?

A As scope 2 primarily relates to the purchase and consumption of electricity, work-related travel will fall into scope 1 (direct) or scope 3 (indirect) emissions. The chart below will help to allocate emissions to scope 1 and scope 3.



Source: *Measuring and Reporting Greenhouse Gas Emissions*,
Department for Transport, 2011