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### Scope 3 is coming for you: Are you ready?

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By Lisa Beth Lentini Walker

Headlines all over the world have focused on large companies needing to comply with greenhouse gas emission disclosures, including reasonable assurance. As we dig deeper into these rules, it becomes apparent that what happens at large organizations also impacts players within the supply chain.

On the road to reducing overall carbon impact and greenhouse gas emissions, one of the main ways that companies' greenhouse gas emissions are measured and assessed is to look at them within three "scopes." The scopes categorize the ways in which companies impact the environment directly through their operations and the wider supply chains or value chains. The scopes are typically defined through the Greenhouse Gas Protocol, the most widely accepted greenhouse gas accounting standard.<sup>[1]</sup>

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