Scope	Category	What It Covers	Relevant to Eficode	Included in Reporting?	Data Basis
Scope 1	Mobile Combustion	Fuel used by Eficode-owned or controlled vehicles	Yes	Included	Activity data
	Stationary Combustion	Fuel used by equipment like boilers or furnaces	No	Not included	-
	Fugitive Emissions	Leaks from storage tanks, pipelines, etc.	No	Not included	-
	Process Emissions	Chemical process-related emissions	No	Not included	-
Scope 2	Purchased Electricity	Electricity used at offices and facilities	Yes	Included	kWh, area, spend
	Purchased Heating	Heating from landlords or direct purchase	Yes	Included	Area, spend
	Purchased Cooling	Cooling services purchased for offices	Yes	Included	Spend
	Purchased Steam	Steam purchased for facilities	No	Not included	-
Scope 3	Purchased Goods & Services	Goods and services bought by Eficode	Yes	Included	Spend data
	Capital Goods	Long-life equipment, buildings, vehicles	No	Not included	-
	Fuel- and Energy-Related Activities	Emissions upstream of energy usage	Yes	Included	Activity data
	Upstream Transportation & Distribution	Transport of goods paid by Eficode	Yes	Included	Spend data
	Waste from Operations	Emissions from business waste treatment	Yes	Included	Activity data
	Business Travel	Travel not owned/controlled by Eficode	Yes	Included	Spend data
	Employee Commuting & Remote Work	Commuting and WFH emissions	Yes	Included	Activity data
	Upstream Leased Assets	Assets leased from others (if not in Scope 1/2)	No	Not included	-
	Downstream Transportation & Distribution	Transport not paid by Eficode	No	Not included	-
	Processing of Sold Products	Processing by third parties before resale	No	Not included	-
	Use of Sold Products	Customer use of sold goods	No	Not included	-
	End-of-Life Treatment of Products	Disposal of sold products	No	Not included	-
	Downstream Leased Assets	Assets leased to others	No	Not included	-
	Franchises	Operations of franchisees	No	Not included	-
	Investments	Emissions linked to financial investments	No	Not included	-