Scope 3 Guidance for NHS Suppliers

A practical guide to screening emissions categories and collecting usable evidence

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Start by understanding which activities belong in your footprint. This guide helps smaller NHS and public sector suppliers screen the 15 Scope 3 categories, choose suitable data and record decisions that someone else can check. Use it alongside The Guided Carbon Reduction Plan and your calculation workbook.

What Scope 3 means

Scope 3 covers indirect emissions in your value chain, beyond purchased energy. It includes activities such as making the products you buy, employee travel, and the use and disposal of products you sell. Scope 1 covers your direct emissions; Scope 2 covers purchased electricity, heat, steam and cooling. [1–3]

Check the requirement before collecting data

Reporting requirement	Scope 3 coverage
PPN 006 and the NHS 2024 CRP tier	Five specified categories: 4, 5, 6, 7 and 9, alongside Scope 1 and Scope 2. UK operations are the minimum geographical boundary. [1]
Expanded NHS 2027 CRP tier	All relevant Scope 3 categories, considering all 15, with a global boundary for the chosen reporting entity. Applies to relevant new procurements from 1 April 2027. [2]

The expanded tier generally covers contracts of £5m or more per year including VAT, and new frameworks and dynamic markets subject to proportionality. Relevant lower-value procurements retain the 2024 tier. Check the buyer's documents and procurement route. A global boundary does not automatically mean reporting the entire parent group. [2]

A workable starting sequence

- Confirm the legal entity, reporting year and organisational boundary.
- Screen all 15 categories using pages 2–3 and record your decisions on page 6.
- Gather existing records and estimate gaps using a suitable method.
- Check the calculations, then agree improvements with named owners.

This guide supports preparation. It does not calculate your footprint or replace the technical standards and tender instructions.

Joanna's tip: Before you open a spreadsheet, I'd check exactly what the buyer is asking for. Save the relevant tender wording with your working papers so everyone is aiming at the same requirement. Read my April 2027 guide.

Screen the upstream categories

Upstream activities relate to the goods, services and assets your organisation buys or uses. The examples below are prompts for investigation, not automatic conclusions about your business. Categories marked with an asterisk are in the PPN 006 subset. [1, 3, 4]

Category	Questions and useful starting records
1 Purchased goods and services	What products and services do you buy? Include items for resale, outsourced services and cloud hosting where relevant. Start with a purchase ledger split by supplier and purchase type, quantities and suitable product or service emissions data.
2 Capital goods	Did you acquire equipment, IT hardware, vehicles or other capital assets? Use the fixed asset register and purchase records. Account for production emissions in the acquisition year; do not spread them over accounting depreciation.
3 Fuel and energy related activities	What upstream fuel production and purchased electricity transmission and distribution losses sit outside Scope 1 and Scope 2? Reuse fuel and energy activity data with the appropriate upstream factors.
4* Upstream transportation and distribution	How do purchases reach you, and what third-party freight or warehousing do you buy? Include purchased outbound delivery services. Use shipment weight, distance, mode, carrier data and logistics invoices.
5* Waste generated in operations	What happens to the waste from your operations? Obtain tonnes by material and treatment route. Ask contractors for weights or a documented estimate; a waste collection invoice alone may not give the necessary detail.
6* Business travel	How do staff travel for work in vehicles you do not own or control? Use expense claims and booking records for distance, mode and flight class. Record separately whether hotel stays are included.
7* Employee commuting	How do staff travel between home and work? Use a survey of distance, mode and actual attendance. Account for leave and hybrid working. Record whether optional homeworking emissions are included.
8 Upstream leased assets	Do you operate leased buildings or equipment whose emissions are outside your Scope 1 and Scope 2 boundary? Review leases and the consolidation approach first, then obtain relevant energy or fuel data.

For a business selling services

Having no factory does not remove Scope 3. Check purchased services, IT and equipment, travel, commuting, energy supply and waste. A digital business may also need to examine customer use of its service. A care provider may need to investigate food, outsourced laundry and clinical waste. These are examples to test against your actual activities.

Joanna's tip: Ask finance for the purchase ledger before starting a new data request. It often helps you spot suppliers and services that would otherwise be easy to miss.

Screen the downstream categories

Downstream activities happen after products leave your organisation or arise from assets and interests you hold. Start with sales records, the business model and how customers use what you supply. [3, 4]

Category	Questions and useful starting records
9* Downstream transportation and distribution	Are sold products transported, stored or retailed in third-party facilities after sale, where you do not buy the service? Map the route to the end customer. Delivery services you purchase normally belong in Category 4.
10 Processing of sold products	Do you sell an intermediate product that another business processes? Identify the processing steps and likely energy or material inputs. A finished product does not automatically create this category.
11 Use of sold products	Do products you sell consume energy or release greenhouse gases during use? Combine units sold in the reporting year with supported assumptions about lifetime use. Check the distinction between required direct use emissions and optional indirect use emissions.
12 End of life treatment of sold products	What happens to sold products and their packaging when discarded? Use units, material weights and realistic treatment scenarios for the markets you serve. Avoid assuming all material is recycled just because it is recyclable.
13 Downstream leased assets	Do you own assets that you lease to others, with operational emissions outside your Scope 1 and Scope 2 boundary? Start with the asset and tenant register, lease arrangements and energy data.
14 Franchises	Do you operate as a franchisor with franchise operations outside Scope 1 and Scope 2? Identify the operations and obtain activity or emissions data. An ordinary supplier relationship is not a franchise.
15 Investments	Do you hold investments whose emissions fall outside Scope 1 and Scope 2? Review holdings, ownership and financing arrangements with finance. The applicable investment boundaries and methods can require specialist input.

For a healthcare product supplier

Consider the production of goods you buy, international freight, product use and disposal. For example, a powered device can have use-stage emissions in the customer's premises. A consumable may warrant close attention to materials, packaging and disposal. Selling an item made elsewhere does not remove the emissions associated with it.

A company inventory and a product carbon footprint answer different questions. Product data can support calculations, but its life-cycle boundary must match the category where you use it. Do not add a full product footprint to several categories. [3, 4]

Joanna's tip: Pick one product and talk through its journey with someone who knows it well. What happens after sale, who uses it, and what happens when it is no longer needed?

Choose data and calculate transparently

Use the category-specific GHG Protocol method that fits the activity and available evidence. More specific data can help, but a supplier number with an unclear boundary may be less useful than a well-matched published factor. [4]

Method	When it helps	What to check
Supplier data	A supplier provides emissions allocated to the goods or services you bought.	Period, unit, included stages, allocation and whether upstream emissions are covered.
Physical activity	You have quantities such as kg of material, tonne-km or travel distance.	Match the unit, geography, technology and included emissions to the factor.
Spend estimate	Physical or suitable supplier data are unavailable and an appropriate spend factor exists.	Match the sector, currency, price year, inflation treatment and tax basis. Document the limitations.
Combined approach	You have good data for some purchases and estimates for the remainder.	Use non-overlapping groups and record which method covers each group.

Keep the units visible

Activity × emission factor = emissions. If the factor gives kgCO2e, divide the result by 1,000 to report tonnes of carbon dioxide equivalent, or tCO2e. Keep the full calculation and round only the reported result.

Two worked examples

These figures and factors are invented solely to show the arithmetic. Do not use them in a real inventory.

Example	Calculation	Result
Third-party freight	10 tonnes × 200 km = 2,000 tonne-km 2,000 × 0.10 kgCO2e per tonne-km	200 kgCO2e 0.20 tCO2e
Purchased service	£12,000 on a compatible price and tax basis £12,000 × 0.25 kgCO2e per £	3,000 kgCO2e 3.00 tCO2e

Choose factors for the reporting period

Use the relevant annual UK Government conversion factors for applicable activity data and read the worksheet notes. Retain the factor value, unit, year, version and source. Overseas activities may need local factors. The Government's annual activity factors are different from spend-based multipliers. [5]

For a 2026 inventory, note that the Government corrected some blank values that had appeared as zeros in its 2026 flat file. A missing factor is not evidence of zero emissions. [5]

Joanna's tip: Try tracing one figure back to the original invoice or record. If a colleague cannot follow the calculation without you explaining it, add the missing steps now. See how I organise evidence.

Resolve common data and boundary problems

Purchased goods and supplier reports

A supplier's total corporate footprint is not your purchased-goods figure. Ask for a suitable product or service result, or the information needed for a defensible allocation. Exclude purchases already assigned to other categories from a Category 1 spend estimate. [4]

Transport and leased buildings

An outbound courier you pay for normally falls in Category 4. Category 9 covers relevant downstream transport and distribution you do not purchase. Fuel used in vehicles you own or control belongs in Scope 1 under the relevant boundary; do not count it again as third-party freight. [4]

A rented office is not automatically Category 8. Check your consolidation approach and operational arrangements: energy may belong in Scope 1 or Scope 2 even when the landlord sends the bill. Retain the allocation method for shared space. [3, 4]

Commuting and product use

For commuting, distinguish one-way and return distances and use realistic attendance. Explain survey coverage and any extrapolation. Homeworking is optional under the Scope 3 calculation guidance; record your treatment and estimate additional energy associated with working at home if included. [4]

For relevant sold products, Category 11 can require expected lifetime use emissions of the products sold during the year. Record assumptions about usage, lifetime and markets. This differs from counting only one year of customer electricity use. [4]

Missing data and exclusions

Status	How to use it
Relevant and estimated	The activity occurs. Record the method, evidence, limitations and improvement action.
Relevant with a data gap	The activity occurs but you cannot yet estimate it adequately. Explain the gap and give an owner and date.
Not relevant	Explain why the category does not apply using evidence about your business activities.
Confirmed zero	Use only where evidence supports zero activity or emissions for the defined period and boundary.

Assess relevance using likely emissions, influence, business risk, stakeholder expectations, outsourcing and sector guidance. Do not label a category irrelevant simply because data are difficult to obtain. [3]

For additional Scope 3 gaps in NHS 2027/28 tenders, NHS guidance allows an acceptable explanation and a plan to build reporting capability for the following year, subject to the authority's assessment. This is not a blanket exemption. [2]

Joanna's tip: When a figure is missing, write down what you do know, what you have assumed and who can help. That gives you something concrete to work on next. Read my carbon data FAQs.

Complete your Scope 3 screening record

Organisation and legal entity: _____

Reporting period: _____ Prepared by: _____

Boundary and consolidation approach: _____

Buyer requirement checked: _____ Review date: _____

For each category, record Relevant, Not relevant or Investigate. Add a reason or a reference to your working notes. For relevant categories, identify the data owner and next action. Continue detailed calculations in a separate workbook.

Category	Decision and reason or evidence reference	Data owner and next action
1 Purchased goods and services		
2 Capital goods		
3 Fuel and energy related activities		
4 Upstream transport and distribution		
5 Waste generated in operations		
6 Business travel		
7 Employee commuting		
8 Upstream leased assets		
9 Downstream transport and distribution		
10 Processing of sold products		
11 Use of sold products		
12 End of life treatment of sold products		
13 Downstream leased assets		
14 Franchises		
15 Investments		

Before you sign off the screening

- Ask finance and operations to check for activities you have missed.
- Keep evidence for exclusions, such as a confirmed absence of franchises or leased-out assets.
- Check that every relevant category has a calculation method or an explained data gap.
- Record who reviewed the decisions and revisit them when the business changes.

Ask suppliers for useful information

Prioritise suppliers where better data could change your estimate or reduction decisions. Ask for existing information first. These suggested questions draw on the LSA Supplier Scope 3 Questionnaire and GHG Protocol supplier engagement guidance. They are a practical starting point, not a prescribed NHS questionnaire. [6, 7]

Introduce the request

Explain that you want to estimate emissions and identify ways to reduce them together. Specify the goods or services, purchasing entity, reporting dates, response deadline and your contact details. Ask for the supplier's legal and trading names and a named contact with their role and email address.

Questions to adapt and send

1 What do you already measure? Do you calculate an annual company footprint? Please give the reporting period, organisational boundary, scopes and Scope 3 categories covered. An existing report is welcome.

2 Can you provide data for our purchases? Please give kgCO2e per unit or emissions allocated to our purchases during [start date] to [end date]. State the quantities, method, life-cycle stages, exclusions and allocation basis. Explain whether upstream supply-chain emissions are included.

3 If emissions data are unavailable, what activity data can you share? For our purchases, please provide relevant product quantities or material weights, electricity in kWh, fuel quantities with units, and freight weight, distance and transport mode. Identify estimates and explain any allocation. Complete this instead of Question 2 where needed.

4 Has the information been independently checked? If yes, please provide the assurance or verification statement, provider, standard, period and data covered. Identify which figures supplied to us are covered.

5 What measurement improvements are planned? If data are incomplete or you do not yet measure emissions, what can you provide or improve in the next 12 months? Please name an owner and target date.

6 What reductions are planned? Please describe actions affecting the goods or services we buy. For any reduction target, give its baseline, target date, scopes and coverage. Describe any net zero or carbon-neutral claim and use of offsets separately.

7 What could we change to help? Would changes to order sizes, delivery frequency, lead times, specifications or packaging help you reduce emissions? Please suggest a practical next step and tell us about any other relevant information.

A rating or disclosure does not establish that every supplied emissions figure is independently verified. Check the statement and its coverage when assurance is claimed. [8, 9]

Joanna's tip: I'd start with a handful of suppliers where better information could make a difference. Ask what they already have, then agree one useful next step together. Read the supplier engagement CyberChat.

Check evidence and agree improvements

Review the supplier response

Check that supplier data cover your purchases, period and category. Their company footprint is not your purchased-goods figure, and their Scope 1 and Scope 2 figures may miss upstream production. Check for gaps and overlap. [3, 4]

For missing data, ask a focused follow-up or document a suitable estimate. No response does not mean zero. Agree owners and dates for better data, emissions reductions and changes you can make as the buyer. [6, 7]

Keep an evidence trail that can be updated

For each calculation, keep the source records, period, quantities, units, factors and versions, method, assumptions, exclusions and reviewer. Keep sensitive commercial and staff data in your working records.

Priority or gap	Next action	Owner and due date	Evidence of completion
Example: courier data unavailable	Obtain annual shipment weights, routes and carrier methodology.	Operations lead [date]	Carrier export and checked calculation
[Your priority]	[Action]	[Owner and date]	[Evidence]
[Your priority]	[Action]	[Owner and date]	[Evidence]

Turn the result into a useful plan

- Check totals, units and duplicates before completing your CRP.
- Explain changes from better data or wider boundaries separately from changes in activity.
- Give reduction actions an owner and review date.
- Use the required reporting tables and retain your screening and calculations.
- Report avoided emissions and offsets separately; do not subtract them from the Scope 1, 2 and 3 inventory. [3]

In the first month, aim to agree boundaries, gather records, check estimates and assign actions. Allow longer for a more complex business.

What about Scope 4

You may hear Scope 4 used for avoided emissions: the difference between emissions from a product or service and what would probably happen without it. It is an informal term, not a fourth scope in your company footprint.

For example, a remote NHS appointment might avoid a car journey. You still need to include the technology's impact and check that the appointment really replaces a visit. Compare the same service over the same period, account for the whole life cycle, and explain assumptions and any extra emissions.

Joanna's tip: Before sharing a Scope 4 saving, I'd ask: compared with what, over which period, and with what evidence? Report it separately; it cannot cancel out your Scope 1, 2 or 3 emissions or replace your own reductions.

Scope 4 reading: ESG Solutions overview · GHG Protocol guidance · WBCSD guidance

Sources and support

Use the current source documents when preparing or updating an inventory. The category summaries in this guide are abbreviated; check the detailed minimum boundaries and calculation methods for the activities you report.

1 Cabinet Office PPN 006 technical standard
Required CRP emissions coverage, publication and approval. Open source guidance

2 NHS England 2027 CRP requirements
Reporting tiers, global boundary, relevance and first-year Scope 3 data gaps. Published June 2026, updated July 2026. Open source guidance

3 GHG Protocol Scope 3 Standard
Corporate value-chain accounting, category boundaries, relevance and reporting. Open source guidance

4 GHG Protocol Scope 3 Calculation Guidance
Use the individual guidance chapters for Categories 1–15. These support the category summaries, methods and boundary examples on pages 2–5. Open source guidance

5 UK Government conversion factors
Annual activity-based factors, methodology and updates. The 2026 flat-file correction is explained on the 2026 publication page. Open source guidance

6 GHG Protocol supplier engagement guidance
Planning supplier engagement and requests for emissions information. Open source guidance

7 LSA Supplier Scope 3 Questionnaire
Issue 2, October 2022. Supplied reference, marked as a shared resource for LSA members. Informs the original adapted questions on page 7; not a source for current NHS requirements.

8 CDP verification frequently asked questions
Explains independent third-party verification and the importance of checking what the statement covers. Open source guidance

9 EcoVadis methodology updates Q1 2026
Distinguishes data reliability levels, including third-party verified metrics, within its assessment approach. Open source guidance

Use the companion template

Download The Guided Carbon Reduction Plan

The Word template helps you turn the evidence into a public plan. Where the expanded NHS requirements apply, extend its reporting tables and commitment to reflect the required scope.

Would you like a second pair of eyes

I can help you review the category screening, work through data gaps or check that the figures and evidence support your Carbon Reduction Plan.

Carbon Reduction Plan support · Technical mentoring

Contact Joanna Whitear at Evergreen Assessment