



MUC is ready to assist with all your carbon accounting and compliance with our IASE ESG education (and soon-to-have IASE ESG certification). For most companies, Scope 3 is the hardest of the three scopes to capture but rest assured MUC will simplify the process. The checklist provided below is a bulleted illustration of the swim lanes created exclusively by MUC to provide a 360 seamless process to tackle each of the 15 Scope 3 category outlined by the GHG Protocol. MUC will work with you to determine which of the categories pertain to your company, as well as how to group things into the correct category. MUC's proprietary software is built to provide visibility, transparency, and auditability to all collected data under all scopes. The software is sufficiently flexible to provide users with unlimited data mining parameters, seamless integration with 3rd party software and reporting. Vibrant, interactive, and filterable visualization of all data is also part of the MUC experience.

Scope 3 Checklist

I. Upstream Scope 3 Emissions

1. Purchased Goods and Services

This category includes emissions from all purchased goods and services not otherwise included in other Scope 3 upstream categories:

- a) Create a list of vendors and suppliers for all purchased products and services for the reporting year (fiscal or calendar must be consistent).
- b) MUC will use the list to contact all vendors and suppliers to gather data pertinent to all cradle-to-gate emissions for these products and services. MUC may seek guidance for clarity
- c) Data compiled and presented by MUC will be driven by data collected through the data acquisition process in (1b)

2. Capital Goods

This category includes all final components that have an extended life and are used to manufacture a product, provide a service, or sell, store, and deliver merchandise.

- a) Create a list of vendors and suppliers for all purchased products and services for the reporting year (fiscal or calendar must be consistent).
- b) MUC will use the list to contact all vendors and suppliers to gather data pertinent to all cradle-to-gate emissions for these products and services. MUC may seek guidance for clarity
- c) Data compiled and presented by MUC will be driven by data collected through the data acquisition process in (2b)

3. Fuel- and Energy-Related Emissions

This category includes emissions related to the production of fuels and energy purchased and consumed in the reporting year excluded from Scope 1 or Scope 2

- a) MUC will assist in identifying the fuel and energy consumption that could fall under Scope 3 in one of these categories (if not accounted for in another category):
 - i. Upstream emissions of purchased fuels
 - ii. Upstream emissions of purchased electricity
 - iii. T&D losses
 - iv. Generation of purchased electricity that is sold to end users
- b) Data compiled and presented by MUC will be driven by data collected through the data acquisition process in (3a)

4. Upstream Transportation and Distribution

This category includes emissions from the transportation and distribution of products purchased or acquired in the reporting year in vehicles and facilities not owned or operated by your company, as well as other transportation and distribution services purchased in the reporting year (including both inbound and outbound logistics).

- a) Create a list of vendors, transportation/logistics companies, and suppliers for all purchased products and services for the reporting year (fiscal or calendar must be consistent).
- b) MUC will use the list to contact all vendors and suppliers to gather data pertinent to all cradle-to-gate emissions for these products and services. MUC may seek guidance for clarity
- c) Data compiled and presented by MUC will be driven by data collected through the data acquisition process in (4b)

5. Waste Generated in Operations

This category includes emissions from third-party disposal and treatment of waste that is generated in the owned or controlled operations in the reporting year. This category includes emissions from disposal of both solid waste and wastewater.

- a) If not already tracked in MUC's cabinet, provide sewer, water, and waste bills as well as vendors to MUC for the reporting year (fiscal or calendar must be consistent)
- b) MUC will use the list to contact all vendors data pertinent to all waste, sewer, and water treatment emissions for these products and services. MUC may seek guidance for clarity
- c) Data compiled and presented by MUC will be driven by data collected through the data acquisition process in (5b)
- d) In certain cases, such as on-site water well, remote metering and data collection can be made available by MUC

6. Business Travel

This category includes emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars.

- a) Create a list of all travel that has occurred at the company's expense, listing mode of transport and start/end destinations
- b) MUC will use the list to contact any transportation companies and calculate emissions based on mode of transport and miles. MUC may seek guidance for clarity
- c) Data compiled and presented by MUC will be driven by data collected through the data acquisition process in (6b)

7. Employee Commuting

This category includes emissions from the transportation of employees between their homes and their worksites.

- a) MUC can provide a survey for you to send to all employees within the company
- b) Data compiled and presented by MUC will be driven by data collected through the data acquisition process in (7a)

8. Upstream Leased Assets

This category includes emissions from the operation of assets that are leased by the reporting company in the reporting year and not already included in the Scope 1 or Scope 2 inventories.

- a) Provide a list of leased assets to MUC
- b) MUC will contact and gather data from all leased assets
- c) MUC will calculate emissions from information gathered from leased assets

II. Downstream Scope 3 Emissions

1. Downstream Transportation and Distribution

This category includes emissions from transportation and distribution of products in the reporting year between operations and the end consumer (if not paid for), in vehicles and facilities not owned or controlled by your company.

- a) Provide MUC a list of transportation and distribution that occurs after your company pays to produce and distribute its products in the reporting year
- b) MUC will contact these companies to gather information
- c) MUC will calculate emissions from information gathered from companies

2. Processing of Sold Products

This category includes emissions from processing of sold intermediate products by third parties (e.g., manufacturers) after sale.

- a) Provide list to MUC of manufacturers and retailers that process (or may process) your goods after they are sold
- b) MUC will contact manufacturers and retailers to gather information on processing once the product is in their possession
- c) MUC will calculate emissions from information gathered from manufacturers and retailers

3. Use of Sold Products

This category includes emissions from the use of goods and services sold in the reporting year.

- a) Provide a list of sales and buyers to MUC for the reporting year
- b) MUC will contact buyers to gather information on their Scope 1 and Scope 2 emissions
- c) MUC will calculate the emissions, where necessary, depending on the data provided by the buyers

4. End-of-life Treatment of Sold Products

This category includes emissions from the waste disposal and treatment of products sold in the reporting year at the end of their life.

- a) Based on the sales and buyers' information provided in category 11, MUC will assess how products are disposed
- b) MUC will calculate emissions from disposal of your products from information gathered from buyers

5. Downstream Leased Assets

This category includes emissions from the operation of assets that are owned (acting as lessor) and leased to other entities in the reporting year that are not already included in Scope 1 or Scope 2.

- a) Provide list of owned assets that are leased to other entities to MUC
- b) MUC will contact lessors (if not already tracked in our cabinet) to gather Scope 1 and Scope 2 information
- c) MUC will calculate emissions from information gathered from lessors

These are generally the main categories in Scope 3 that are applicable to construction, hot mix asphalt and ready-mix operations. All data gathered will be stored and backed up for a period of 10 years and is readily accessible with proper credentials. Substantial investment is made by MUC to keep all the stored data compliant with the latest standards of security and control as provided in SOC 2 guidelines.