Corporate Climate Responsibility

extended application to indirect emissions

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Introduction, summary and recommendations

Scope of the study

AIM OF THE STUDY

The Climate Action Network (CAN) has analysed data obtained from regulatory greenhouse gas assessments and the carbon reports of 20 French companies operating internationally in order to study how indirect emissions (known as scope 3[1] emissions) are (or are not) taken into account in the reporting and definition of potential climate targets.

ANALYSED SOURCES

The sources analysed within the framework of this study were France's regulatory greenhouse gas assessments (BEGES)[2] for 2011 (2014 for some companies), the carbon reports under the CDP[3] (formerly Carbon Disclosure Project) for 2011 and 2014 or 2013, annual reports and CSR[4] reports.

Exchanges by telephone or in writing with individuals responsible for carbon reports in most of the analysed companies were also referred to in order to supplement the data[5].

1. Upstream indirect emissions (purchase of materials, upstream transportation, employee commuting, etc.) and downstream indirect emissions (use of products by the consumers, end-of-life of products, downstream transportation, etc.) in the value chain of a product or service.
2. www.developpement-durable.gouv.fr/Presentation-du-dispositif,33309.html (FR)
3. www.cdp.net/en-US/Pages/HomePage.aspx
4. CSR: Corporate Social Responsibility (CSR) is the application of sustainable development by companies. Their commitment to CSR can be evaluated by means of extra-financial reporting.
5. A response was obtained from all the companies with the exception of the following: Lafarge, Schneider Electric, Vinci.
6. The law of 12th July 2010 pertaining to National Commitment to the Environment proposed the more widespread use of greenhouse gas assessments for a number of the players involved (see excerpt of Article L.229-25) including French companies with over 500 employees (250 in the French overseas departments).

SELECTION OF ANALYSED COMPANIES

Twenty companies have been analysed as part of this study: the aim was to select companies bound by the obligations under Art. 75[6], which had submitted their emission assessment at least once to CDP, and to cover different sectors of activity.

NB: due to the limited number of companies analysed in this study, a statistical reading of the data is not significant. It is still possible, however, to highlight the trends observed by the panel.

Company	Sector of activity	APE Code
Air France KLM	Aviation	51
Alstom	Transport	49
BNP Paribas	Banking	64
Capgemini	IT	62
Carrefour	Wholesale distribution	47
Crédit agricole	Banking	64
Danone	Food industry	10
EDF	Energy	35
Engie	Energy	35
L'Oréal	Cosmetics	20
Lafarge SA	Cement	23
Pernod-Ricard	Food industry	11
Renault	Car industry	29
Sanofi	Health	21
Schneider Electric	Energy management	27
Société générale	Banking	64
Suez Environnement	Water - Sanitation	36-39
Total	Energy	06
Veolia Environnement	Water - Sanitation	36-39
Vinci	Building and public works	42

Summary of the study

What is the responsibility of companies as far as climate is concerned?

According to a recent study, 78% of the world's industrial CO_2 and methane emissions were produced in 2010 by only 90 companies, notably through the production and sale of hydrocarbons and cement[7]. This distribution of greenhouse gas (GHG) emissions points to the responsibility of producers (companies) as regards climate issues. The GHG generated by products sold to end users, such as fossil fuels for heating and transport and cement for building houses, are taken into account in the carbon assessment of production companies[8].

In 2014, emissions linked to sales of fossil fuels accounted for 92% of Total's global emissions (scope 1, 2 and 3). Another example which highlights the importance of the scope applied when assessing the responsibility of certain companies as regards climate issues is the following: if the total emissions produced by Crédit agricole are calculated taking into account emissions linked to funded activities, Crédit agricole alone produces the equivalent to one third of the emissions produced by mainland France[9]. By comparison, the direct emissions produced by Crédit agricole's buildings and commuting by its employees accounts for only 0.4%.

The presentation of a company's carbon impact is therefore largely dependent on the scope of the analysis, which is generally defined by the company itself. Nowadays, the consideration of indirect emissions (scope 3) is recommended but remains voluntary within the framework of statutory greenhouse gas assessments in France[10] and reports such as the CDP (Carbon Disclosure Project [11]) which are in themselves voluntary mechanisms. The methods used in presenting emissions within the framework of the CSR reports therefore do not appear to be particularly regulated as regards scope 3 assessments[12].

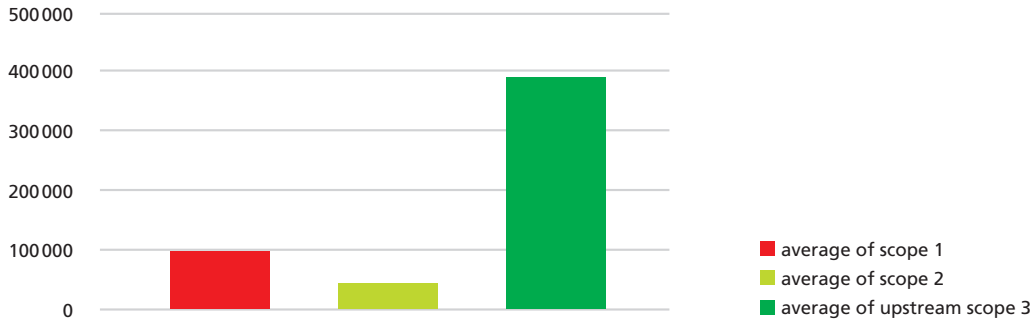
In order to interpret a company's carbon report and to be able to assess its aims in terms of reduction targets it is important to consider the scope applied by the company in the evaluation of its emissions. It is only possible to determine whether the relevant emissions have been taken into account in the report and in the definition of a company's climate strategy if it presents the overall impact of its activities on climate in its greenhouse gas assessment.
This is a prerequisite in terms of being able to consider whether a company's greenhouse gas reduction target corresponds to the aim of obtaining global warming levels well below 2°C, or even 1.5°C[13].

The significance of indirect emissions

With the exception of certain sectors of activity, such as those governed by the EU Emissions Trading System (EU ETS), for which scopes 1 and 2 generally represent the most significant emissions, scope 3 may easily soon represent 3 or 4 times the emissions of scopes 1 and 2.
For example, the scope 3 emissions of Renaults, which draws up comprehensive reports on this scope, accounted for 99% of its reported emissions in 2014. However, the indirect emissions of Air France, which has also provided information on several scope 3 categories, only represent 8% as the majority of emissions are produced by kerosene combustion which is recorded under direct emissions in scope 1.

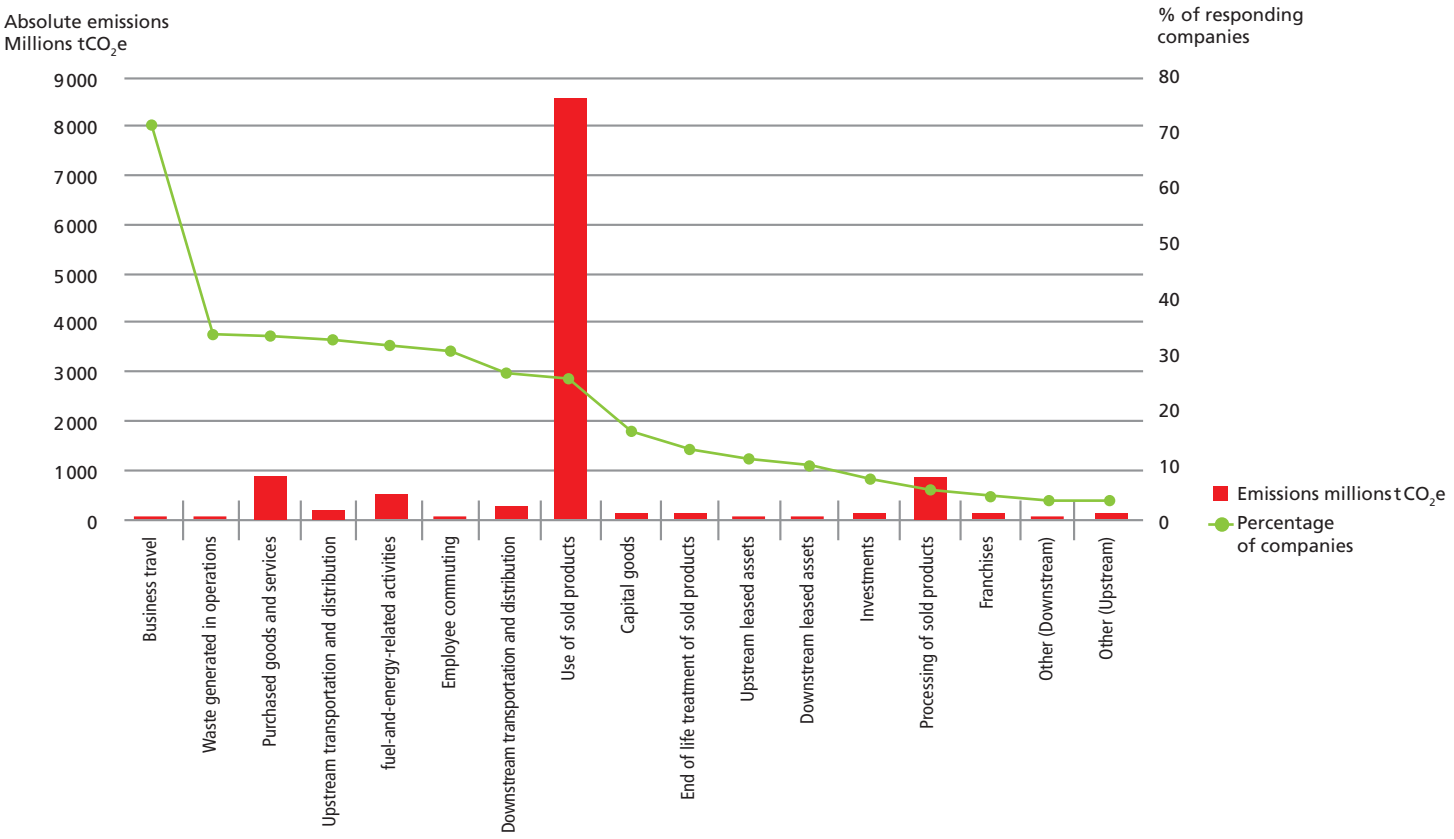
Average emissions for scope 1, scope 2 and upstream scope 3 categories in 2015

Source: CDP (2015) "Committing to climate action in the supply chain" (4,000 companies analysed)



Percentage of companies providing information on different scope 3 categories and emissions reported by category

Source: CDP (2013) Global 500 Climate Change Report 2013



The analysis of the reports sent to the CDP concerning 4,000 emission assessments (for its 2015 report[14]) shows that emissions upstream of the value chain are, on average, equivalent to twice the level of scope 1 and 2 emissions produced by a company. This difference may even be up to 7 times in the case of companies specialising in the distribution of goods to the end user. In its 2015 report, the CDP team noted that two-thirds of the respondents publish emissions corresponding to at least two scope 3 categories. It is quite surprising to note that this rate increased from 29% to 63% between 2010 and 2015. No analysis has been carried out, however, on the manner in which companies take "relevant" categories into account in the selection of the reported emission categories.

The graph above, corresponding to 2013, provides some initial indications; it shows both the percentage of companies which presented a report for every scope 3 category and the total emissions for each category.

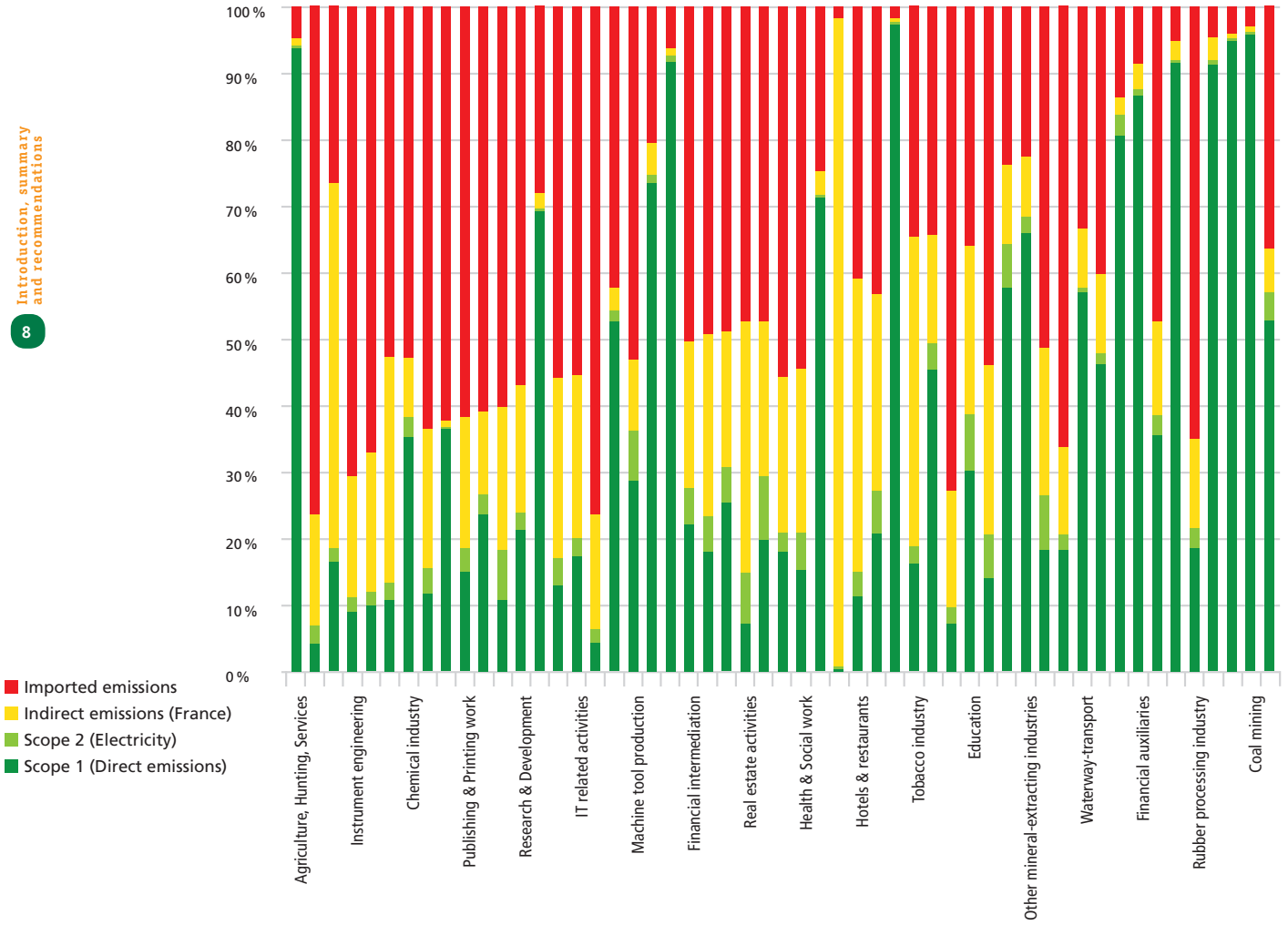
The category appearing the most in the companies' reports (70%) is that of business travel, which is fairly insignificant in terms of climate impact. The "Use of sold products" category[15], reported by less than 30% of the companies, represents 10 times more emissions than the next most relevant category, "Purchased goods and services".

On a macroeconomic level, the analysis of the distribution of emission levels for the 3 scopes[16] for different sectors of activity, in order to correspond to final demand in France in 2007[17] (below), reveals some very different "carbon profiles". The average scope 3 emission (emissions are not differentiated according to the scope 3 categories but according to their origin: notational or imported) is equivalent to 63%, which confirms the significance of the latter.

7. Heede, Richard (2014) "Tracing anthropogenic carbon dioxide and methane emissions to fossil fuel and cement producers, 1854–2010"; Climatic Change (2014) 122:229–241
This study also highlights the historical responsibility of these 90 companies. They were responsible for 63% of all emissions between 1751 and 2010.
8. This is a way of presenting the extended responsibilities of a player. The end user is the "direct" player as far as his emissions are concerned and should of course be concerned about his carbon footprint! It is not enough simply to state that responsibility lies solely with the company supplying the fuel.
9. Rose, Cochard, Courcier (2013) "Pour une approche cataboliquede l'empreinte carbone induite des établissements financiers", Jan-Mars 2013 *Analyse financière* N° 46 (FR)
10. The law of 12th July 2010 pertaining to National Commitment to the Environment proposed the more widespread use of greenhouse gas assessments for a number of the players involved (see excerpt of Article L.229-25) including French companies with over 500 employees (250 in the French overseas departments assessments).
11. www.cdp.net/en-US/Pages/HomePage.aspx
12. A methodological guide intended to supplement the European Directive on CSR (2014/95/EU) is currently being examined.
13. Text of the Paris agreement: https://unfccc.int/resource/docs/2015/cop21/eng/l09r01.pdf
14. CDP (2015) "CDP Rapport sur le changement climatique 2015 – France et Benelux" www.cdp.net/CDPResults/CDP-France-Benelux-climate-change-report-2015-French.pdf (FR)
15. Most of the emissions of this category stem from sales of fossil fuels to end customers. Intervention in this category will require public authorities to commit to developing alternative energy models, consumers to change their behaviour and companies to open out their business models to incorporate activities which are more in line with the energy transition.
16. With the exception of indirect emissions from the combustion of fossil fuel for residential heating and the use of private cars, which are not reallocated to the car manufacturing industry.
17. Emissions due to the production of exported goods are therefore not considered in this presentation.

Contribution of direct and indirect upstream emissions from the 30 most important sectors in terms of GHG impact of national consumption

Source: Ademe (2007 data CGDD/SOeS)[18]



Depending on the sector of activity and the specific features of the companies, the scope 3 categories represent a varying share in the global carbon footprint, and hence in the greenhouse gas reduction strategy resulting from it.

"Imported" emissions[19]

The studies conducted as part of the Global Carbon Project have shown that 70% of the decrease in emissions on European territory between 1990 and 2012 have been "cancelled out" at 70% by the increase in imported emissions. According to these studies, only three countries account for two-thirds of these imported emissions: China, India and Brazil. The decline in industry and the development of the tertiary sector in Europe (which varies from one country to the next but is ongoing) is creating a growing need for imported finished and semi-finished products formerly produced in the domestic market. Thus, developed countries have managed overall to reduce greenhouse gas emissions on their territory while generating in return an increase in indirect emissions in the countries from which they obtain their supplies. Work on supply chains which are generally spread out all over the world is therefore becoming increasingly important[20].
Scope 3 emissions can therefore be divided up according to the activities concerned and their origin (domestic or imported).

Focusing only on emissions under the first two scopes gives a company the advantage of being able to concentrate on its own means of production, using more accessible, reliable data and avoiding duplicate calculations on a larger scale (nationally or worldwide), but there is also a risk of failing to address the real issue and missing out on potential reduction targets.
If we take the example of the 3 banks analysed here (BNP Paribas, Crédit agricole and Société générale), none of them provides information about the emission categories financed through investments in their carbon reports.
For a company wishing to implement a large-scale strategy to reduce its climate impact, it is therefore crucial to analyse the distribution of its emissions between the 3 emission categories before considering defining relevant targets.
Quite often, an analysis of scope 3 emissions highlights strategic issues and vulnerabilities linked to greenhouse gas emissions or "carbon risks[21]".
If a company is involved in upstream or downstream activities which produce high levels of carbon emissions, any public policy to reduce emissions norms, carbon price, etc.) may have a deep impact on it, generally by changing its economic model due to fluctuations in supply and demand and profitability. The best

way to anticipate this issue is to start working on reducing their carbon footprint. The company therefore needs to involve its producers, suppliers, carriers, etc. in order to develop or chose low-carbon solutions (for example by choosing low-emission agricultural production methods, low-carbon transport with full vehicles, lighter packaging, etc.) but also to consider working on their customers' behaviour if this seems relevant in terms of reduction potential.

Mixed results from the analysis of carbon reports and climate targets

All the companies analysed by CAN declared to CDP[22] that that all or some of their scope 3 emissions were voluntary while only 40% of the same companies did so within the French statutory framework. However, while it is not mandatory, the consideration of scope 3 emissions is recommended under the statutory method[23].

A further observation relates to whether or not the relevant emission categories, which vary a great deal from one company to the next but are generally moving in the right direction, are taken into account The CDP comparison between 2011 and 2014, for example, shows for the analysed companies, an increase in reports on the relevant[24] scope 3 categories. Therefore it is not simply the number of scope 3 categories appearing in the reports which is increasing but also the relevance of emissions, which is progressing in the right direction.

For example, between 2011 and 2014, L'Oréal extended its scope 3 report from 1 to 11 categories, including the two most relevant, namely "purchased products" and "use of sold products". Reference should also be made to Sanofi which increased the number of reported scope 3 categories from 1 to 10 over the same period, taking the most relevant categories into account.

"Financed emissions[25]" a relevant category identified by the banking industry but absent from the report…

The companies concerned about their indirect emission are not yet giving full priority to the categories relevant to their industry sector.

It is interesting to note, for instance, that banks such as Crédit agricole, BNP Paribas and Société générale provide information on professional travel emissions and establish reduction policies without addressing the investment category in their assessment, which clearly is the most important category[26]…

Aside from the global movement "Divest[27]" and various statements from the banking sector[28] showing the growing awareness of the sector, we note that carbon reporting has not yet become a common practice.

It is therefore important to distinguish between the calculation method and the purpose of quantification on the one hand and the maturity of internal discussions on the other:: generally, banks are aware of the impact of their investments and are starting to take action in order to reduce that of the financed emissions category (through partial withdrawal from coal financing for instance and the refocusing of investments, etc.)[29]. It would be particularly helpful to obtain a global monitoring tool to measure the decrease in financed emissions brought about as a result of these actions. This monitoring would make the impact of activities more transparent from an external point of view.

The decree of Art 173 of Energy Transition Act, published on 31st December 2015[30] states the principles which should be met by the accounting methodologies applied to financed emissions. Financial institutions will be subjected to the obligation of reporting on the carbon footprint of this category as from the financial year beginning 1st January 2016.

Due to the limited number of companies analysed in this study, a statistical reading of the data is not significant. It is still possible, however, to highlight the trends observed by the panel.

According to CDP, the number of reported scope 3 categories increased from 3 to 6 between 2011 and 2014. In 2011, 65% of the companies had reported only 1 or 2 scope 3 categories (frequently the professional travel category), a percentage which dropped to 32% in 2014. That same year, 42% of the companies provided information on between 9 and 11 scope 3 categories (the most frequently recorded categories being: business travel, purchased goods and services, activities relating to fuel and energy, downstream transportation and distribution). It can therefore be noted that certain scope 3 categories are becoming increasingly dominant.

18. Ademe (2013) "Connaissances approfondies de 10 secteurs d'activité prioritaire"; Ref : 7900 (FR)
19. Climate Action network has published several studies on the subject which can be consulted on the Website www.rac-f.org
20. "EU corporate action as driver for global emissions abattement […]"; Global Environnemental Change 23 (2013) 1795-1806), a study by Andrew Skelten from the Cambridge Centre for Climate Change Mitigation Research, also reveals that the sectors most affected by the outsourcing of carbon emissions are the building and public works industry, the car industry, the clothing industry, retailers, the food industry and services. The latter do not simply provide information on their emissions outside the EU, but also upstream on their EU-based suppliers. This evaluation highlights the close links between the different sectors and the importance of taking these links into account in order to tackle climate change.
21. Ademe (2015) "Vidéo : La Finance et le Carbone" (FR) www.bilansges.ademe.fr/fr/accueil/actualite/detail/id/21
2°C Investing (2013) "Des émissions financées aux indicateurs de performance climatique" (FR)
2°C Investing (2013) "Landscaping carbon risk for Financial intermediaries"
2°C Investing (2014) "Carbon Risk for Financial Institutions"
http://2degrees-investing.org/fr/#!/page_Resources
22. With the exception of Alstom Transport which has chosen no longer to provide information to CDP.
23. MEEM (2015) "Méthode pour la réalisation des bilans d'émissions de gaz à effet de serre conformément à l'article L. 229-25" ; Version 3d – September 2015 www.developpement-durable.gouv.fr/Methode-d-etablissement-des-bilans,24300 (FR)
24. Identification of relevant categories depending on sector profiles with sector guides available on the resource centre for GHG assessments website of ADEME: www.bilans-ges.ademe.fr/en/accueil/contenu/index/page/sectors-guidance/siGras/0
25. 2°C Investing publications, particularly: 2°C Investing (2013) "Des émissions financées aux indicateurs de performance climatique" (FR)
26. Only Crédit agricole has published the carbon footprint of its financed emissions, calculated according the P9XCA methodology. However, the results do not appear in its climate report.
27. http://divestinvest.org/
28. For instances, the speeches given by:
• Mark Carney, Governor of the Bank of England and Chairman of the Financial Stability Board at Lloyd's of London, on 29th September 2015: www.bankofengland.co.uk/publications/Pages/speeches/2015/844.aspx
• François Villeroy de Galhau, Governor of the Banque de France, on 30th September 2015: www.youtube.com/watch?v=tzoEaQ254_0
29. Even if divestment from coal and reorientation strategies are not clearly linked to GHG emissions. Today's driving forces for change are the risks linked to public image and profitability. (cf. coal collapsing).
30. www.legifrance.gouv.fr/affichTexte.do;jsessionid=B7CFFF130C4D308A5D1AE0614ED12FEB.tpdila08v_1?cidTexte=JORFTEXT000031740341&dateTexte= (FR)

Only 40% of companies provided information on scope 3 categories in the 2011 French GHG assessment. Those that did so provided information on their emissions relating to 5 categories on average with certain categories being referred to in the majority of cases: business travel, purchased goods and services, waste generated in operations, employee commuting and amortisation of assets.

Between 2004 and 2011, the voluntary programme conducted by the Ademe, the Bilan Carbone® allowed companies, in France in particular, to become acquainted quite early on with the concept of indirect emissions. On an international level, the GHG Protocol only published methodological elements for scope 3 in 2011 and 2013. The majority of companies on the panel therefore stated in their reports to the CDP in 2011 that they used the Bilan Carbone® methodology. It may have been expected, therefore, that more companies would have provided information on scope 3 emissions within the framework of the greenhouse gas assessment than in the report to the CDP, but this has proven not to be the case.
When consulted on the difference between considering scope 3 according to the Bilan Carbone® or CDP, the vast majority of the companies explained that they experienced difficulties with the consolidation method. They considered that it was more difficult, time consuming and of little use to extract indirect emissions from their activities based in France, as a strictly administrative body, rather than consolidating all of the indirect emissions of a group operating internationally. Vinci, for example, owns 32 French subsidiaries bound by the obligation of carrying out a GHG assessment pursuant to Article 75 of the Grenelle II act. This explains in part the company's choice of focusing on the statutory scopes – scopes 1 and 2.

Therefore, the lack of data on scope 3 in statutory assessments would not imply a lack of sensitivity and awareness regarding the issue of indirect emissions.

Admittedly, the reallocation of scope 3 emissions to a company's specific activities would imply an additional work load[31] but this may also prove useful in the establishment and following-up of a plan of action.
The usefulness of this approach depends on the company concerned and each scope 3 category. Choosing to calculate the carbon impact of France-based activities is highly relevant since this calculation allows for a comparison with the company's average and an identification of local solutions to tackle issues specific to France. Moreover, some categories such as employee commuting or downstream and upstream transportation require solutions to be defined locally with employees and suppliers of goods.
Therefore, there are clearly situations where a scope 3 carbon reporting at country level is an advantage for a company. A comprehensive report of this kind is essential due to the climate emergency in order to achieve a successful GHG emission reduction strategy which has to fall within the global dynamic of France's national low-carbon strategy[32] defining "carbon budgets" for France.

How to define a company's greenhouse gas reduction targets

The great diversity of companies, the specific features of their production tools, their size, etc. make the definition of greenhouse gas reduction targets difficult, even within a particular branch... Besides, the threat of relocation makes a unilateral approach even more difficult to implement. In the case of sector-based targets, voluntary agreements are often the only method used (as in the Netherlands[33]), this being evidence of an almost generalised refusal of restrictive norms or regulations from the companies which consider them an impediment to commercial activities.
The same goes for the international negotiations on the climate: scientists, particularly those on the IPCC, identified the limits of the climate system and we know the maximum carbon budgets that can be allocated in order to remain within a particular climatic range. This information does not however indicate how other emissions should be allocated. Who should still be allowed to produce emissions and for how long? It is important for companies operating worldwide, with branches in several countries, to ascertain who is to decide on such matters remains.
Even if methodological approaches are developing and offering different choices on the allocation of the remaining carbon budgets between the different sectors[34], we are still on a path where voluntary commitments remain predominant but largely insufficient in relation to the climate emergency.

However, more and more companies (particularly multinational companies) are establishing GHG emission reduction targets. It is essential to ensure that the targets are in the line with a scenario or carbon budget where the increase in temperature remains below 2°C and even 1.5°C.
Currently, due to the absence of a global obligation, isolated voluntary initiatives appear trying to bring an answer to urgent issues such as: "How to define a greenhouse gas reduction targets at the scale of an industrial sector?" or "How to take into account the differences between companies of a same sector in the definition of the effort to be provided?"
Unfortunately, the question of scope 3 indirect emissions is often considered as secondary.

The « Science based target » project

For instance, up until now, 116 companies have committed[35] to setting up, in the next two years, greenhouse gas reduction targets "in line with climate science" as part of the "Science based target[36]" supported by different organisation (CDP, WWF, WRI, UN Global Compact). Moreover, their commitments has to focus on scope 3 emissions if they are significant. This commitment is currently on paper but are these voluntary initiatives really going to make any difference?

This project highlights the issue of setting GHG emission reduction targets that respect each sector's ability to take action and at the same time the global carbon constraint of a below 2°C scenario. It is unfortunate that scope 3 is excluded from the central methodology (even if they can be considered under another form presented in the Annex[37]) to avoid double counting (see box below).

The project also offers methodological angles to decide whether some companies, in a specific sector, should provide more significant efforts towards a GHG emission reduction. Depending on the carbon intensity, on the geographical activities, etc., the targets can be adjusted.

On the other hand, the methodology is still of poor help regarding heterogeneous sectors (such as the chemistry sector) and the accounting of GHG other than CO_2.

At the moment, it is difficult to state the impact of this ambitious project and others dealing with the same issue.

Scope 2 and 3 || The question of double counting

The aim of such assessments is to be able (at least in theory) to add up the emissions of different companies without any double counting in order to control the compliance with a global carbon budget and, in that respect, special attention must paid to scope 3. Indeed, the problem arises when we want to add up the emissions of several companies operating in the same value chain or in different sectors.

The manufacturing of concrete for example can be accounted for both in the "heavy industry" sector and in the "construction" sector. Emissions linked to the fuel combustion of trucks can be accounted for as direct emissions from the freight company running the truck and as indirect emissions from the car manufacturer who sold it and from the oil company. Setting up clear allocation regulations is therefore paramount.

However, analysing the emissions at the scale of a company is not subject to the same constraints since the heart of the analysis revolves around the company's impact. This way two companies of a same sector can be compared with each other[38].

In any case, the setting-up of an international verification and monitoring system is vital in order to control the consistency of the companies' commitments with the required ambitions. The current targets of some of the analysed companies take on different forms (in terms of intensity or absolute value), use different scopes (scope 1, scope 3, every scope, consideration or not of relevant categories), different base years, varying boundaries (fixed boundaries targets, carbon intensity targets, GDP unit targets, etc.). There clearly is a need for standardisation and reference values so as to compare individual commitments to sectorial ones (where existent) in order to know whether the targets are consistent with a below 1,5°C scenario.

Therefore, it is vital to ask for the publication of an action plan in line with the targets[39]. An equivalent to the INDCs[40] should be established for multinational companies to gain a global overview of the GHG reductions intended by the private sector's main players.

31. According to APCC (Association des Professionnels en Conseil Climat Énergie et Environnement), a full greenhouse gas assessment costs a company between €5 000 and €20 000 depending on the complexity of its structure. www.apc-carbone.fr/bilan-ges/cout-dun-bilan-ges/ (FR)
32. www.developpement-durable.gouv.fr/Strategie-nationale-bas-carbone.html (FR)
33. These voluntary agreements show that this approach can result in the setting-up of ambitious greenhouse gas reduction targets. The ambition rely most of all on the will and commitments of the companies: http://iepd.iipnetwork.org/policy/long-term-agreement-energy-efficiency-eu-ets-enterprises-lee
34. The IEA is showing in these scenarios the importance of various technology options in line with CO_2 concentrations (in ppm) matching a 2°C climate trajectory, although without applying to industry sectors. Among these technology options we find Carbon Capture and Storage (CCS), criticised by many, among which Climate Action Network, for the lack of data on its economic and technical feasibility at a larger scale and on the long term. The SEImetrics (2°C Investing, CDP, WWF, Cired etc.), Science Based Targets (CDP, WWF, WRI, UN Global Compact) and Assessing low Carbon Transition Initiative (CDP, ADEME) projects are taking the subject further at the scale of an industry sector end even a company.
35. http://sciencebasedtargets.org/companies-taking-action/
36. http://sciencebasedtargets.org/ Supporters of the "Science based target" project offer different methods to define science-based targets. One of these methods defines emissions trajectories for different industry sectors (electricity production, cement, chemistry, aviation, etc.) until 2050 , based on the 2°C scenario of the International Energy Agency, IEA (who defines a maximum carbon budget to abide by in order to have a 66% chance to remain below a 2°C increase worldwide by 2100).
37. The "Science based target" project offers to implement scope 2 and 3 emissions reduction targets according to the trajectories of sectors appearing in their methodology and which resemble the most to these categories (for the business travel category they propose for instance to apply the passenger transportation trajectory).
38. Ademe, Orse, ABC (2014) « Réalisation d'un bilan des émissions de gaz à effet de serre – secteur financier » www.bilans-ges.ademe.fr/docutheque/docs/guide-3-tomes.pdf (FR)
Coslier, Finidori (2015) « Mesurer une méthodologie carbone en ligne avec les enjeux d'un scénario 2°C », Mirova (FR)
39. Within the framework of Beges, companies are asked to publish a plan of action in line with their targets. In 2015, ADEME and CDP began an experiment called "ACT: Assessing low-Carbon Transition" aiming at analysing the integration of climate change into corporate strategies according to the industry sector, to the effort made towards a reduction of greenhouse gas (GHG) emissions and to their emission management. Of course, the project currently concerns less companies but it goes deeper into the analysis of the ambition of corporate climate commitments and their plan of action.
40. Intended Nationally Determined Contributions (INDCs) is a term used to describe the national contributions towards greenhouse gas reduction which countries had to submit to the Secretariat of the UNFCCC in 2015.

A certain number of companies who have converted, sometimes quite recently, (just before COP21) to "solution sellers" have been and still are important polluters.
It is essential to look at what lies behind company communication in order to decipher the GHG emission reduction targets in the light of what should be done and to uncover green-washing actions.
If all the member companies of the Action Agenda of UNFCCC[41] were really committed to reductions compatible with a 2°C or even 1,5°C scenario, we could contemplate the planet's climate future more serenely…

Companies – Are they compatible with a 1,5°C world?

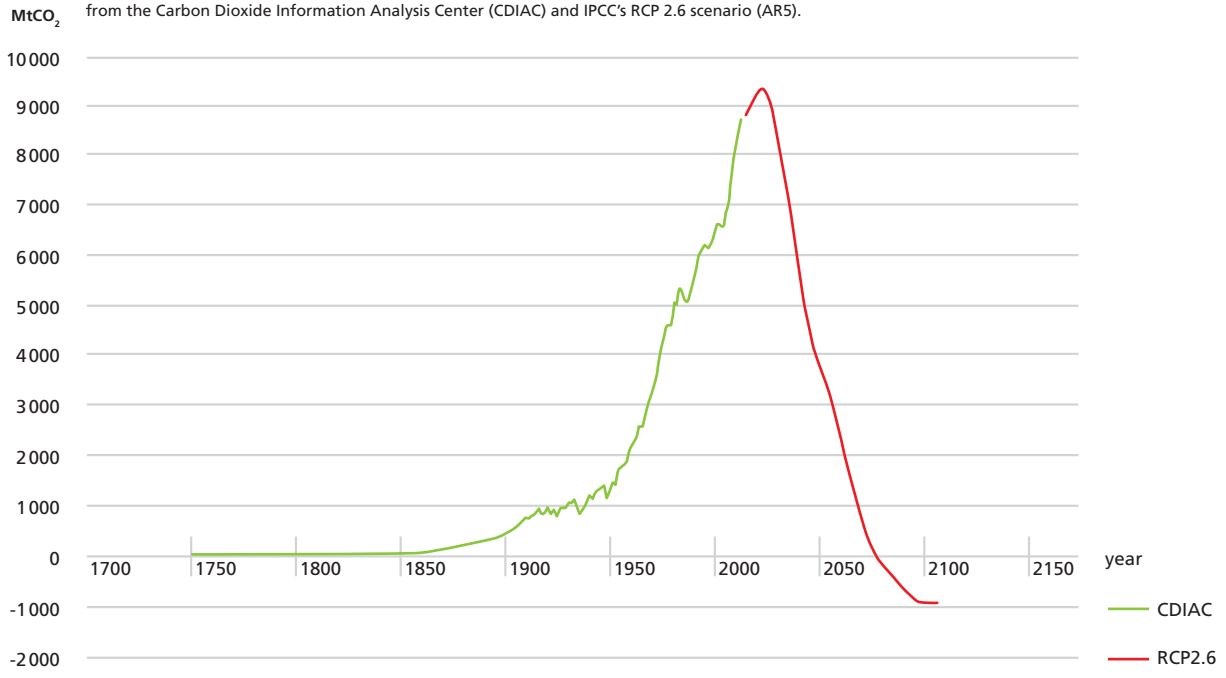
More and more companies publish greenhouse gas emission reduction targets but these targets are still not ambitious enough compared to the reductions required to respect the carbon budgets compatible with a 2°C or 1,5°C scenario.
It is illusory to think that companies voluntarily commit to setting up ambitious targets while the governments' are insufficient to stay below the 2°C mark.
The "framework" agreement adopted in Paris is promising the future generations to preserve the increase of the global temperature below 2°C and even 1,5°C. However, the total of national commitments (INDC[42]) submitted to UNFCCC in October 2015 show that we are headed towards a 3°C increase[43]…
Beyond the global agreement, individual commitments still need to be analysed in depth in order for them to be revised where insufficient. It is also vital to draw upon company contributions, not only on a voluntary basis as is today, but also in a joint effort under the framework of the global climate agreement.

If we follow this line of reasoning to its conclusion, companies should be asked to submit not only reduction targets, but also reorientation strategies towards business sectors compatible with ambitious climate pathways. For energy producers relying heavily on fossil fuels this will mean a radical but, ultimately, necessary change in their business.
Illusory? It certainly is in the short term but it also is the only viable way reason dictates.
Engie and EDF's commitment not to finance new coal power plants is a start but it leaves out the existing power plants: gas and, in CAN's opinion, nuclear energy[44] are two transitional sources of energy the phasing-out of which should be anticipated to avoid ending-up in a situation where gas power plants, built for an operating period of about 30 years, use the remaining carbon budget[45]… For that matter, this is illustrated by Total communicating about their shift from coal to gas and claiming that their increase in the share of gas used in their production, from 35% to 50% between 2005 and 2014, is an important improvement.

The majority of the highest-emitting companies are trapped in their own activity and can therefore only reduce emissions marginally without really breaking away from current business and consumption models[46].
Without significant change, they can only greenwash their image. Indeed, a true environmental strategy sits at the very opposite of their business model and would make them non-profitable or, in the best case scenario, completely change their activity which they are not necessarily ready to consider.

A need for change in Global Warming policies:
link between historical CO_2 emissions and IPCC's 2°C pathway (RCP2.6)

Source : ACT Initiative. Reconstruction of emissions based on historical emissions data from the Carbon Dioxide Information Analysis Center (CDIAC) and IPCC's RCP 2.6 scenario (AR5).



Example : Total's flagship climate commitment, which has been fulfilled, was to halve their gas flaring on operating sites between 2005 and 2014. It allowed for a 5 Mt CO_2 drop in Total's global emissions which represents 0,8% of the emissions reported by Total to CDP in 2014.

Climate Action Network's conclusion and recommendations

Climate Action Network's analysis shows that half the companies set GHG reduction targets encompassing only scopes 1 and 2 (see table on page 16). **Other companies like the 3 financial institutions (BNP Paribas, Crédit Agricole and Société Générale) set reduction targets on scope 3 but do not consider the most relevant category, that of financed emissions. Capgemini's reduction targets do focus on scope 3 but only on part of the emissions reported in the greenhouse gas assessment for their activities in France. Units of measure are often very specific to a company's activities, making the analysis complex. For instance, a reduction in gCO_2/kwh for EDF or a reduction in kgCO_2/pallet for Carrefour. Besides, Danone is the only company in the panel which has adopted targets on scope 3 and committed to reductions in absolute terms… but as from 2025 and without quantifiable target…**

Most companies are aware of the need to do something about their emissions, particularly that of scope 3. This is due to a growing awareness regarding risk management linked to climate change which is seen as a threat to profitability at various levels. Companies have to anticipate the emergence of carbon pricing and of the impacts of climate change on their activities (shortage in water to cool down nuclear reactors, drought in the agricultural sector).

But this awareness is not enough to ensure that companies set targets more ambitious and consistent with the climate emergency. Companies operate in a very competitive environment with very thin margins, leaving little room for pioneering. Nonetheless, one may assume that today's pioneers will become tomorrow's leaders. The role played by public policies (regulation, taxation, public expenses, norms…) is consequently essential to set boundaries and make things move faster.

The first crucial step towards an increased ambition in climate commitments will be to reinforce the importance of scope 3 in companies' reporting. CAN is thus in favour of making scope 3 compulsory for the most relevant categories as quick as possible so that companies subjected to this regulation can have a complete outlook of the indirect emissions entailed by their activities in France. This will also incite them to investigate ways of reducing their emissions which are more adapted to the local situation (compared to a unclear strategy defined a the scale of a group).

Moreover, it will indeed be important to insist on an obligation to report *significant or relevant* categories. In that respect, an interesting evolution of ISO 14064-1, currently being revised, is to be noted and which falls within this approach. This change represents a break from the current reasoning which targets predominantly scopes 1 and 2.

Article 173 of the Energy Transition Act[47] adopted by France in August 2014 is aiming at reinforcing scope 3 in companies' carbon reporting[48]. Climate Action Network is calling in the actors to seize this opportunity to make relevant categories reporting compulsory in their CSR documents (and Greenhouse Gas Assessments at the same time). This way, the diversity in carbon profiles of the different industry sectors will be observed while guaranteeing that carbon reporting do not leave aside the most relevant categories for the setting-up of a climate action plan.

The application decree[49] of Article 173-VI specifies the information to be published by financial institutions, insurance companies, asset management companies, etc. regarding the consideration of environmental criteria within their investment policy (among others) and regarding the means implemented to contribute to the energy and ecological transition.

The decree makes provision for a list of criteria to be met by analysis methodologies (Art 1. III. 3b): they must for instance measure past, current and future greenhouse gas emissions, direct or indirect, linked to emitters associated with the investment portfolio.

If an organisation affected by the decree wishes to accurately evaluate the impact of companies part of its group of emitters, the said companies must have published the specifics of their own climate impact, including indirect emissions. By extension, companies indirectly targeted by the decree are affected even before the intended companies.

The decree also states that the chosen methodology should also indicate the "consistency of the emitters' investment spendings with a low-carbon strategy."

It is indeed essential that investments are made in activities in harmony with the global energy transition required to remain within a limited global carbon budget. The most frequent investments being made into companies, it seems logical that they have to "prove" on their side the consistency of their activities with a low-carbon strategy. In November 2015, France published the first three "carbon budgets" of the National low-carbon strategy[50] for the period going from 2015 to 1018, from 2019 to 2023 and from 2024 to 2028. It is now up to the companies to show that their strategy falls within the French "carbon budgets".

41. http://climateaction.unfccc.int/companies
42. Intended Nationally Determined Contributions (INDCs) : www4.unfccc.int/submissions/indc/Submission%20Pages/submissions.aspx
43. UNEP (2015) « UNEP's Emissions Gap Report » http://drustage.unep.org/node/2087 http://climateactiontracker.org/
44. Marignac, Yves (2015) « L'option nucléaire contre le changement climatique - Risques associés, limites et frein aux alternatives » www.rac-f.org/Nucleaire-une-fausse-solution-pour-le-climat (FR)
45. 2°C Investing (2012) "Connecting the dots between climate goals, portfolio allocation and financial regulation" http://2degrees-investing.org/IMG/pdf/climate_allocation_fin-regulation_2deginvesting_2012-2.pdf
46. The sale of carbon intensive activities or creation of subsidiary companies as illustrated by e.on creating the Uniper subsidiary, in charge of fossil fuel related activities from January 2016, is obviously not a solution which does not change the global climate impact but allows for a "green" public image.
47. www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000031044385&categorieLien=id (FR)
48. Art 173 3° III.-A complete article L. 225-37 of the French Commercial Code : companies must now report on the effects of their activities on climate change as well as on the effects of the use of the goods and services they produce.
49. www.legifrance.gouv.fr/jo_pdf.do?id=JORFTEXT000031740341 (FR)
50. www.developpement-durable.gouv.fr/Strategie-nationale-bas-carbone.html (FR)

Beyond a comprehensive and transparent carbon report on the most relevant categories, it is vital to compel companies to take on scope 3 GHG reduction targets and a plan of consistent with a world below 1,5°C. To do so, benchmarks will have to be formalised for each industry sector by authorised governmental international organisations[51] linked with carbon reporting.
Just waiting for companies voluntary commitments, such as unilateral reduction targets, the establishment of internal carbon pricing or the cut in coal financing, etc., to measure up to what is at stake, is sure the close the door to a world below 1,5°C.

CAN'S POSITION

CAN advocates an expansion of compulsory reporting to relevant indirect emissions which better reflects the full climate responsibility of a company and the reduction potential in the value chain. This way, companies can define their targets according to the full scope of their climate impact. To achieve this, it will be important to make the report of relevant scope 3 categories compulsory as well as the setting-up of targets for these categories which are consistent with a 1,5°C climate trajectory along with a regular monitoring of these targets.

51. The LPAA (Lima Paris Action Agenda) led by the Secretariat of the UNFCCC could for instance propose such a platform.
52. Definitions available on: http://www.bilans-ges.ademe.fr
53. Ademe (2014) « Lignes directrices pour le développement d'un guide sectoriel bilan d'émission de gaz à effet de serre » www.ademe.fr/lignes-directrices-developpement-dun-guide-sectoriel-bilan-demission-gaz-a-effet-serre (FR)
54. Please refer to the French version of this publication for more information on the carbon profiles of analysed companies.
55. Green: emissions of the most relevant scope for the company's sector have been reported.
Red: emissions of the most relevant scope for the company's sector have not been reported.

Glossary

→ Beges *Bilan de gaz à effet de serre règlementaire* (Regulatory greenhouse gas assessment) according to Art. 75 dated 12 July 2010 pertaining to National Commitment to the Environment.

→ CDP CDP (formerly Carbon Disclosure Project until late 2012) is a non-profit organisation aiming at studying the impact of the main international companies listed on a stock exchange on climate change

→ GES Greenhouse gas

→ Scopes 1, 2 and 3 emissions[52]

- Direct GHG emissions (or SCOPE 1).

Direct emissions emanating from stationary or mobile installations situated within the organisational scope, *i.e.*: emissions from sources owned or controlled by the organization, such as combustion from stationary and mobile sources, industrial processes excluding combustion, emissions from ruminants, biogas from landfill centres, refrigerant leakages, nitrogenous fertilizers, biomass, etc.

- Indirect energy emissions (or SCOPE 2).

Indirect emissions associated with the production of electricity, heat or steam imported for the activities of the organisation.

- Other indirect emissions (or SCOPE 3). The other emissions indirectly produced by the activities of the organization which are not accounted for under Scope 2 but which are linked to the overall value chain, such as: the purchasing of raw materials, services or other products; employee travel; upstream and downstream transportation of goods; the management of waste generated by the activities of the organization; the use and end-of-life of sold products and services; the amortization of production goods and equipment, etc.

The Ministry of Ecology's guide on how to conduct GHG assessments defines the different scope 3 categories:

8. emissions linked to energy not included in the «direct GHG emissions» and «indirect GHG energy emissions» scopes
9. purchasing of products and services
10. amortization of assets
11. waste
12. upstream goods transportation
13. professional travel
14. upstream leasing assets
15. investments
16. transportation of visitors and clients
17. downstream goods transportation
18. use of sold products
19. end-of-life of sold products
20. downstream franchise
21. downstream leasing
22. home-work commuting
23. other indirect emissions

→ Relevant emissions The relevance of an emission category must be defined regarding its contribution to global emissions, its strategic importance (public image, connections with stakeholders, place on the market, etc.), its vulnerability to "carbon risks and opportunities" (fluctuation in fossil fuel prices, exchange markets, restrictive regulation, regional agreements, disputes, etc.), and the levers available to the company to reduce emissions in this category[53] ■

Greenhouse gas emission reporting and climate targets
various profiles of companies

Companies[54]	Most relevant scopes[55]	Most relevant scope 3 categories	Climate targets	Climate targets on scope 3
Air France KLM	3 1 2	CDP beges		scope 3
Alstom Transport	3 1 2	CDP beges		scope 3
BNP Paribas	3 1 2	CDP beges		scope 3
Cap Gemini	3 1 2	CDP beges		scope 3
Carrefour	3 1 2	CDP beges		scope 3
Crédit Agricole	3 1 2	CDP beges		scope 3
Danone	3 1 2	CDP beges		scope 3
EDF	3 1 2 3 1 2	CDP beges		scope 3
Engie	3 1 2 3 1 2	CDP beges		scope 3
L'Oréal	3 1 2	CDP beges	scope 3	scope 3
Lafarge	3 1 2	CDP beges		scope 3
Pernod Ricard	3 1 2	CDP beges		scope 3
Renault	3 1 2	CDP beges	scope 3	scope 3
Sanofi	3 1 2	CDP beges		scope 3
Schneider Electric	3 1 2	CDP beges		scope 3
Société Générale	3 1 2	CDP beges		scope 3
Suez Environnement	3 1 2	CDP beges		scope 3
Total	3 1 2	CDP beges		scope 3
Veolia Environnement	3 1 2 3 1 2	CDP beges		scope 3
Vinci	3 1 2	CDP beges		scope 3

Corporate climate targets

Air France KLM

Target

Air France KLM line up with IATA's target of reaching a 50% decrease in CO_2 emissions by 2050 compared to their 2005 level. This long term climate target only concerns scope 1. However, this target was not achieved, as between 2005 and 2014, emissions increased by 14%. No specific target was set on scope 3. Since 2014, the company has committed, through the Paris Climate Partnership Agreement, to reduce its emissions per passenger by 20% between 2011 and 2020. In 2014, they achieved a 6.3% decrease compared to the reference level (95 g CO_2/passenger). The scopes of this target are not specified but is probably scope 1 only.

Scope 1, 2	Scope 1, 2 et 3	Autres
X		

Alstom Transport

Target

Alstom Transport did not set any emission reduction targets, but rather focuses on energy efficiency targets. In September 2015, the company committed to reduce energy consumption of its transport solutions by 20% by 2020 (compared to 2014) and to reduce the energy intensity of own operations (factories, offices, etc.) by 10%. Moreover, Alstom agreed on the target proposed by the International Union of Railways (IUC) in September 2014, aimed at reducing final energy consumption of railways operations by 50 % by 2030 and by 60% by 2050, compared to 1990 levels.

Scope 1, 2	Scope 1, 2 et 3	Autres
		X

BNP Paribas

Target

The group's target is to reduce GHG emissions/employee by 10% in 2015 compared to 2012: *i.e.*, from 3.21 t CO_2 eq/employee to 2.89 by 2015. This target has been extended until 2020 with a target of 25%. There is no target in absolute terms. No quantifiable target has been set for the most relevant scope 3 category, that of financed emissions.

Scope 1, 2	Scope 1, 2 et 3	Autres
	X	

Cap Gemini

Target

On 27 September 2015, Capgemini announced new commitments: the company committed to reduce its CO_2e emissions, by 20%, from scopes 1, 2 and 3, in France by 2020 compared to 2012. This commitment only applies to some of the emissions reported in their regulatory greenhouse gas assessment. This 20%, when applied to the official figure given in their reference document (33 360 t CO_2e) results in a reduction of only 6 672 t CO_2e between 2012 and 2020, which represents only 6% of the company's global emissions in France reported for the year 2013 in their carbon assessment.

Scope 1, 2	Scope 1, 2 et 3	Autres
	X	

Carrefour

Target

The Carrefour group has committed to reduce its CO_2e emissions by 40% by 2025 compared to 2010 (constant perimeter target) and by 70% by 2050. This target covers scopes 1 to 3 (only downstream transportation within scope 3), but the most significant scope 3 categories, purchased products and use of sold products, are not considered in the reporting nor in the reduction target.

Scope 1, 2	Scope 1, 2 et 3	Autres
	X	

Crédit Agricole

Target

Crédit agricole has committed to reduce its greenhouse gas emissions by 10% within the scope of the Bilan carbone by 2018, compared to 2015 levels. The target concerns the head office and all the group's subsidiary companies in France. This target covers 8 scope 3 categories but not the most relevant one, that of "investments" which, up until now, does not appear in the carbon reporting.

Scope 1, 2	Scope 1, 2 et 3	Autres
	X	

Danone

Target

Danone has set a double commitment on different scopes:

1. The company wants to reduce its carbon intensity per product (in g CO_2e/kg) by 50% per kilo produced between 2008 and 2020, within its direct scope of responsibility (scopes 1, 2 and some scope 3 categories, the purchase of agricultural products excepted).

2. Danone is aiming to reduce its greenhouse gas emission intensity by 50% between 2015 and 2030 (also in g CO_2e/kg). It also committed its emissions in absolute terms before 2025.

Scope 1, 2	Scope 1, 2 et 3	Autres
	X	

EDF

Target

For its activities based in France, EDF has set both relative and absolute climate targets:

- relative target: to halve the specific direct emissions of its production facilities between 1990 and 2020, in order to reach 30 g CO_2/kWh in metropolitan France (target achieved and even largely exceeded in 2014);
- absolute target: to reduce by 30%, over the same period, the global volume of its direct emissions (without constant perimeter, as EDF's activities are quite stable and predictable compared to other companies).

On a group-wide scale, EDF's only climate target is to maintain the group's direct CO_2 emissions within the limit of 150 g/kWh. In 2012, 2013 and 2014, emissions were well below this limit (102 g CO_2/kWh in 2014).

Scope 1, 2	Scope 1, 2 et 3	Autres
X		

Engie

Target

Engie has set a reduction target aimed at reducing its CO_2e emission ratio by 10% between 2012 and 2020, only on scope 1.

Scope 1, 2	Scope 1, 2 et 3	Autres
X		

Lafarge

Target

Lafarge committed to reduce its industrial CO_2 emissions by 33% per tonne of cement by 2020 compared to 1990 levels. This target only concerns scope 1, but it is the most relevant category for this company.

Scope 1, 2	Scope 1, 2 et 3	Autres
X		

L'Oréal

Target
In 2014, L'Oréal announced a new climate target aiming for a 60% reduction, in absolute terms, by 2020 compared to 2005 which, unfortunately, only concerns scopes 1 and 2.

Scope 1, 2	Scope 1, 2 et 3	Autres
X		

Pernod Ricard

Target
Over the period from 2009/2010 to 2019/2020, the group has committed to reduce scope 1 and 2 CO_2 emissions of its production sites by 30%. This target is expressed in emissions per unit produced. Two remarks: first, to reach the -30% target in 2019/2020, there is little effort to be made (-4%), even though the easiest reduction potential is supposed to have been already exploited, and second, the target does apply to scope 3 which accounts for 83% to 88% of recorded emissions.

Scope 1, 2	Scope 1, 2 et 3	Autres
X		

Renault

Target
Renault has committed to reduce its carbon footprint by 3% per year and per vehicle between 2010 and 2016 in every emission category (scopes 1 to 3) through an analysis of their models life cycle.

Scope 1, 2	Scope 1, 2 et 3	Autres
	X	

Sanofi

Target
On a group-wide scale, Sanofi has committed to reduce its CO_2 emissions (scopes 1 and 2) by 20% between 2010 and 2020. At the end of the year 2014, Sanofi had reduced its emissions by 15%. This is a constant perimeter reduction target aimed at cancelling out any increase or drop in the company's activities. In absolute terms, Sanofi's CO_2 emissions have dropped by 23% between 2010 and 2020.

Scope 1, 2	Scope 1, 2 et 3	Autres
X		

Schneider Electric

Target
Schneider Electric has set a -10% reduction target, between 2014 and 2017, on a specific scope 3 category: upstream and downstream transportation. The other climate targets only concern scopes 1 and 2: to stop using SF_6 gas in the manufacture of Schneider Electric products by 2025 and to reduce their energy intensity by 3.5% per year.

Scope 1, 2	Scope 1, 2 et 3	Autres
	X	

Société Générale

Target
On 18 November, Société générale committed to reduce their carbon footprint per "occupant" by 20% between 2014 and 2020.
The 2014 reference document shows a 5% decrease in emissions per "occupant" between 2012 and 2014, but a 1% increase in absolute terms. This is explained by a 6% increase in the number of "occupants" over that same period.
Five scope 3 categories are considered in their reduction target: Purchase of goods and products, Business travel, Fuel-and-energy related activities, Employee commuting and Downstream transportation and distribution. The Investment category is the most relevant, but it does not appear in their CDP and BEGES reporting. The company analysed this category using the ORSE/ABC/Ademe sector guide, but was not satisfied with the outcome, which was not published.

Scope 1, 2	Scope 1, 2 et 3	Autres
	X	

Suez Environnement

Target
On 1 October 2015 Suez Environnement announced new climate commitments. The company is aiming to reduce by 30%, on a group-wide scale, its scope 1 and 2 GHG emissions by 2030 compared to 2014.

Scope 1, 2	Scope 1, 2 et 3	Autres
X		

Total

Target
Total's commitment (which has been fulfilled) was to halve their gas flaring on operating sites between 2005 and 2014. It allowed, in 2014, for a 1.5 Mt CO_2 drop in Total's global emissions as reported to CDP, which represents 0.003% of their 2005 emissions.

Scope 1, 2	Scope 1, 2 et 3	Autres
X		

Veolia

Target
Veolia has set targets on scopes 1 and 2 only: improving the carbon performance of their combustion facilities by 5% between 2011 and 2015 and reaching a methane capture rate of at least 60% in landfill sites by 2020.

Scope 1, 2	Scope 1, 2 et 3	Autres
X		

Vinci

Target
Vinci has committed to reduce their carbon intensity (in t CO_2e per million euros of turnover) by 30% between 2009 and 2029 on scopes 1 and 2 only. The company is taking action on scope 3 categories, but it has not given any specific target.

Scope 1, 2	Scope 1, 2 et 3	Autres
X		

Corporate carbon reporting || CDP & Beges

CDP 2014 – in tCO_2eq

Company	Total	Scope 1	Scope 2	Scope 3	Business Travel	Purchased Goods and Services	Waste generated	Fuel-and-energy related activities
Air France KLM	30 254 523	27 655 711	68 075	2 530 737	65	555 766	0	1 337 263
Alstom	sr	sr	sr	nr	nr	nr	nr	nr
BNP Paribas	547 231	60 450	350 400	136 381	136 381	0	0	0
Cap Gemini	333 902	8 250	145 772	179 880	172 952	0	601	3 789
Carrefour	3 581 800	1 629 800	1 643 400	308 600	0	0	0	0
Crédit Agricole	61 687	9 573	35 887	16 227	16 227	0	0	0
Danone	19 309 657	561 353	860 404	17 887 900	0	13 680 000	0	0
EDF	129 361 112	65 389 122	200 193	63 771 797	61 379	2 968 847	54 750	22 314 555
Engie	339 823 803	131 154 736	4 927 369	203 741 698	0	0	0	17 626 102
L'Oréal	8 172 319	58 453	124 893	7 988 973	294 825	1 667 000	48 498	32 864
Lafarge	104 357 133	93 291 277	8 441 629	2 624 227	112 678	0	0	0
Pernod Ricard	2 805 235	273 314	69 943	2 461 978	106 385	1 617 427	256	82 317
Renault	81 095 139	597 018	609 387	79 888 734	55 905	12 968 133	841 469	140 132
Sanofi	2 792 584	607 807	592 548	1 592 229	104 398	449 179	162 079	236 569
Schneider Electric	17 056 166	84 053	337 126	16 634 987	195 000	5 700 000	55 000	90 000
Société Générale	339 325	32 483	205 699	101 143	62 734	29 459	0	4 045
Suez Environnement	26 292 819	6 073 654	1 675 395	18 543 770	3 153	569 541	355 513	77 631
Total	598 400 000	44 300 000	4 100 000	550 000 000	0	0	0	0
Veolia Environnement	44 919 458	26 224 550	7 660 510	11 034 398	22 759	929 903	612 626	8 029 011
Vinci	15 949 390	2 117 037	274 731	13 557 622	4 783	240 824	31 292	0
Total	1 425 453 283							

Companies for which scopes 1 and 2 are the most significant
Companies for which scope 3 is the most significant
Most relevant scope 3 categories - considered
Most relevant scope 3 categories – not considered
No data reported (no reporting)

Employee Commuting	Upstream transportation and distribution	Downstream transportation and distribution	Use of sold products	Amortisation of assets	End of life of products	Upstream leasing	Investments	Transportation of visitors and clients
176 624	453 452	Included in upstream transportation	0	7567	0	0	0	0
nr	nr	nr	nr	nr	nr	nr	nr	nr
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	308 600	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	3 040 000	0	0	380 000	0	0	0
100 674	62 543	4 333	36 662 765	1 541 951	0	0	0	0
0	0	0	186 115 596	0	0	0	0	0
110 877	124 742	230 969	4 883 526	91 701	335 868	0	109 831	0
0	0	2 511 549	0	0	0	0	0	0
20 400	377 038	81 244	0	173 283	3 628	0	0	0
45 588	634 709	336 342	59 939 278	2 338 859	2 289 077	0	0	0
84 034	54 992	45 990	99 164	223 016	123 524	0	0	0
220 000	140 000	494 987	5 000 000	140 000	4 600 000	0	0	0
485	0	4 420	0	0	0	0	0	0
46 785	766 070	124 097	15 817 033	77 631	0	0	174 858	0
0	0	0	550 000 000	0	0	0	0	0
88 028	61 065	642 061	1 161 512	100 059	0	0	0	0
0	24 000	0	13 248 823	7 900	0	0	0	0

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RAC-F
Réseau Action Climat-France

is an organisation specialising in climate change issues bringing together 16 national organisations involved in environment, international solidarity, public transport users and alternative energy. RAC-F is the French representative of Climate Action Network (CAN) bringing together 900 organisations worldwide.

RAC-F's missions:

➜ To provide information on climate change issues.

➜ To follow both governmental and local government measures and actions to combat climate change.

➜ To condemn lobbies and government attempting to slow down and weaken international commitments.

➜ To propose public policies consistent with France's international commitments.

Climate Action Network groups together organisations involved in combatting climate change.