



# Policy brief

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## Why and How to Include 'Serviced Emissions' in the updated Greenhouse Gas Protocol

### Summary

- The Greenhouse Gas Protocol (GHGP) is the world's leading framework for measuring and reporting GHG emissions, underpinning other climate-related standards. It is undergoing its first major revision in 20 years, creating an opportunity to strengthen the accuracy, coverage, and fairness of emissions accounting methodologies for organisations.
- A gap remains in the treatment of emissions facilitated or enabled by professional services providers (PSPs) – including law firms, consulting firms and advertising agencies – known as serviced emissions.
- We propose three recommendations to address this gap in the forthcoming revision and support PSPs in accounting for serviced emissions. These 'footholds' build upon existing guidance or proposals within the standard or the standard revision process.
  - **Incorporating 'serviced emissions' within the proposed new Category 16 on Facilitated Emissions**, explicitly recognising and quantifying influence-based emissions enabled by PSPs.
  - **Clarifying and adapting existing Category 11**, which already permits voluntary reporting of indirect use-phase emissions and could serve as a conceptual and structural foundation for serviced emissions.
  - **Leveraging the flexibility provided in Chapter 11 of the Scope 3 Standard** to report emissions not otherwise captured by existing categories.
- We situate these recommendations within the GHGP's purpose and evolution, and set out practical implementation pathways.

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Alexis McGivern, Alisa White, Clemens Kaupa, Jonathan Wise, Kate Chan,  
Nadeen Ayyashi

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## The Greenhouse Gas Protocol: promoting consistent, credible and useful emissions inventories

The Greenhouse Gas Protocol (GHGP) is the leading global framework for measuring and reporting GHG emissions. Established by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD)<sup>1</sup> in 1998, the GHGP standardises emissions accounting for an organisation across Scopes 1, 2 and 3<sup>2</sup> to ensure consistency,<sup>3</sup> credibility, and comparability, much like the Generally Accepted Accounting Principles (GAAP) does for financial reporting.<sup>4</sup> Since the launch of *GHGP Corporate Accounting and Reporting Standard* (the “Corporate Standard”) in 2001, and the Corporate Value Chain (Scope 3) Standard<sup>5</sup> in 2011, both provided the foundation for major disclosure and target-setting frameworks such as the Global Reporting Initiative (GRI),<sup>6</sup> CDP (formerly Carbon Disclosure Project)<sup>7</sup>, the International Organization for Standardisation (ISO)’s 14064 standard on GHG measurement,<sup>8</sup> and the Science Based Targets Initiative (SBTi).<sup>9</sup> Central to the GHGP’s mission is enabling organisations (hereafter, “reporters”) to present a “**true and fair** account of their emissions.”<sup>10</sup>

The GHGP is undergoing its first major revision in over 20 years. This revision presents a unique and critical opportunity to strengthen guidance on emissions that occur beyond companies’ direct operations, including the emerging class of impacts referred to as “serviced emissions.” Serviced emissions arise when a company’s services enable, support or influence another entity’s greenhouse gas emissions, such as when advertising increases demand for high-emission products. The term “serviced emissions” functions as an umbrella concept for professional-services-specific impacts, such as “advertised emissions” for the advertising sector or “advised emissions” for the legal sector. Incorporating these impacts would better align the GHGP with contemporary value chains and reflect the expanding ways in which professional services providers influence emissions outcomes.

## Professional services providers need clearer accounting guidance on the emissions that they facilitate

Professional services providers (PSPs), such as law firms, consultancies, and advertising agencies, have historically reported only their operational emissions, such as business travel emissions or office energy consumption. While this approach is consistent with current GHGP guidance, this approach overlooks the far larger emissions that PSPs can facilitate through the services they provide.

For example, law firms may deliver indispensable legal services for fossil fuel projects, including legal services for project finance, permitting, and litigation that enables projects to proceed or continue operating. Similarly, consulting firms may design expansion strategies for clients in carbon-intensive sectors.<sup>11</sup> In both cases, these services can play a material role in driving increases in carbon emissions, even though the emissions occur outside the PSPs’ own operational boundaries. This creates a structural paradox: firms may appear net-zero aligned based on operational emissions, while continuing to advise on and enable emissions-intensive activities.

Emerging evidence (below) illustrates the scale of this influence and growing relevance of these impacts. In the absence of explicit GHGP guidance, current approaches to assessing such impacts remain fragmented, and corporate inventories fail to capture where PSPs’ decisions and services most materially influence real-world emissions outcomes.

## Emerging evidence on facilitated emissions

**Example:** Advertising agency OLIVER, a global firm with over 4,300 employees,<sup>12</sup> found its ‘advertised emissions’, i.e., emissions linked to sales uplift from advertising, were 42 times higher than its calculated operational emissions.<sup>13</sup>

**Example:** Law Society of England & Wales: “Advised Emissions”<sup>14</sup>

In 2023, the Law Society of England & Wales introduced guidance on “advised emissions”, recognising that law firms can materially influence emissions through the matters on which they advise. The guidance notes that firms aligned with the Paris Agreement’s 1.5°C goal should consider how their advice affects clients’ emissions outcomes, including through advising on climate risks, transition planning, and, where appropriate, declining work incompatible with climate commitments. The guidance also notes that advised emissions are not currently captured under the Greenhouse Gas Protocol, but reflects growing expectations that professional services address their influence on real-world emissions.

from services, defining emissions associated with “the provision of capital or financing” as emissions from “a service provided by the reporting company.”<sup>18</sup> Building on this category, the Partnership for Carbon Accounting Financials (PCAF)<sup>19 20</sup> developed an open-source global standard<sup>21</sup> for measuring and reporting financed emissions across all asset classes.<sup>22 23</sup> A similar approach could be applied to inform the integration of serviced emissions for PSPs.

## Recommendations for inclusion of ‘Serviced Emissions’ in the GHGP

If the GHGP is to support the production of “true and fair”<sup>24</sup> emissions inventories, it must include “serviced” or “facilitated” emissions within its updated standard. This briefing puts forward three key recommendations of natural places to include these changes. We call these recommendations ‘footholds’, because they build upon existing guidance or proposals within the standard or the standard revision process. Integrating these footholds would enhance the utility of the GHGP to allow emissions reports from the professional services sector to match their real-world influence.

### Foothold 1: Leveraging the Proposed New Category 16 on Facilitated Emissions

#### Summary of Foothold 1– Leveraging the Proposed New Category 16 on Facilitated Emissions:

The proposed Category 16 on Facilitated Emissions is a key opportunity to establish a consistent and transparent framework for reporting emissions facilitated through the provision of services. Although currently optional, Category 16 represents an important step towards capturing the influence-based impacts of the service sector and aligning these impacts with existing voluntary reporting efforts.

We welcome the Scope 3 Technical Working Group’s proposal to introduce *Category 16*, explicitly allowing for “the optional inclusion of facilitated emissions by third-party advisors”<sup>25</sup> within Scope 3 inventories. Public minutes from the Scope 3 Technical Working Group, hosted on the GHGP’s public Standards Development and Governance Repository,<sup>26</sup> indicate that this category is currently being developed

## Meeting the moment: The GHGP update is an opportunity to embed serviced emissions to more accurately measure PSPs’ emissions inventory

To align emissions inventories with the GHGP’s stated core principles of relevance, completeness, consistency, transparency and accuracy,<sup>15</sup> the updated GHGP<sup>16</sup> should recognise serviced emissions as a meaningful part of value chain impacts. Establishing robust, consistent inventories would enable clearer assessments of PSPs’ exposure to high-emitting clients and enhance comparability across the sector. This represents a critical lever for achieving the overall mission of the GHGP to achieve a low emissions economy worldwide.

There is established precedent for this type of accounting. Under the GHGP, Scope 3 emissions are organised into 15 categories, divided into upstream emissions (such as waste generated in operations and business travel) and downstream emissions (such as end-of-life treatment of sold products and franchises).<sup>17</sup> Notably, Scope 3 Category 15 (“Investments”), recognises that emissions can arise

primarily in relation to “facilitated financial activities and other financial services.” However, the same materials also indicate scope for broader application, including “advertisements tied to performance-based and non-performance based compensation.”<sup>27</sup>

The current draft list of Category 16 activities remains largely centred on the financial sector, with the exception of aforementioned advertisements (17,18) and “(23) non-energy-linked service providers.”<sup>28</sup> This latter category could reasonably be interpreted to encompass a wide range of PSPs. We therefore recommend aligning Category 16 with the broader definition of “services” as listed in SBTi’s latest Corporate Net Zero Standard draft,<sup>29</sup> which includes “legal, consulting PR/advertising, data/IT, assurance, architecture, IP services.” In particular, SBTi highlights how such services can “support fossil fuel extraction, processing, distribution, marketing, sales or expansion.”<sup>30</sup> Given that Category 16 is optional at this stage, it would be both feasible and appropriate for it to accommodate a broad set of PSPs whose services influence the scale or likelihood of clients’ emissions.

Incorporating facilitated emissions within Category 16 would also create a structured and comparable inventory for work already underway in voluntary

initiatives. For example, emissions methodologies<sup>31</sup> are already being pioneered within advertising, marketing and PR agencies, drawing on established industry metrics such as return on investment for campaigns,<sup>32</sup> while approaches to measuring advised emissions are beginning to emerge within legal services.<sup>33</sup>

Scope 3 Category 15 (“Investments”) provides a useful precedent for shaping the design of Category 16. The core principle of financed emissions is that, where a financial institution chooses to support a high-emitting activity, it should account for the associated emissions. A similar logic can be applied to PSPs: where services help advance or enable a high-emitting project, the emissions associated with the project’s successful execution should be considered facilitated emissions. While not all aspects of Category 15 translate directly – such as the treatment of Scopes 1 and 2, or the proportional allocation of emissions, which would likely be difficult to assess across multiple PSPs, it nevertheless offers a useful conceptual foundation for adapting principles to Category 16. The table below provides illustrative, non-exhaustive examples of how selected elements from Category 15 could inform the development of the new Category 16.

**Table 1: Illustrative Example - Mapping Category 15 to Proposed Category 16**

Category 15 Text	Adapted to Proposed Category 16
<p>“This category includes scope 3 emissions associated with the reporting company’s investments in the reporting year, not already included in scope 1 or scope 2. This category is applicable to investors (i.e., companies that make an investment with the objective of making a profit) and companies that provide financial services. Investments are categorized as a downstream scope 3 category because the provision of capital or financing is a service provided by the reporting company.”<sup>34</sup></p>	<p>This category includes scope 3 emissions associated with the reporting company’s <b>services provided</b> in the reporting year, not already included in scope 1 or scope 2. This category is applicable to <b>service providers (i.e., legal, consulting PR/advertising, data/IT, assurance, architecture, IP services).</b> * <b>It does not include financial services already captured by Category 15 or another Scope 3 Category.</b> <del>Investments are categorized as a downstream scope 3 category because the provision of capital or financing is a service provided by the reporting company.</del></p> <p>*Note that these listed services match the latest SBTi Corporate Net Zero Standard Draft (Table A.2)</p>
<p>“Category 15 is designed primarily for private financial institutions (e.g., commercial banks), but is also relevant to public financial institutions (e.g., multilateral development banks, export credit agencies, etc.) and other entities with investments not included in scope 1 and scope 2.”</p>	<p>Category <b>16</b> is designed primarily for private <b>institutions, companies, or entities providing services (e.g., law firms, advertising companies, consulting companies),</b> but is also relevant to public institutions and other entities <b>providing services</b> not included in scope 1 and scope 2.</p>
<p>“For purposes of GHG accounting, this standard divides financial investments into four types: • Equity investments • Debt investments • Project finance • Managed investments and client services.”</p>	<p>For purposes of GHG accounting, this standard divides <b>services</b> into <b>seven types:</b>* • <b>Legal Services</b> • <b>Consulting services</b> • <b>PR or Advertising services</b> • <b>Data or IT services</b> • <b>Assurance services</b> • <b>Architecture services</b> • <b>IP Services</b></p> <p>*Note that these listed services match the latest SBTi Corporate Net Zero Standard Draft (Table A.2)</p>

Note: Text in red/strikethrough shows authors’ proposed edits to original text.

## Foothold 2: Category 11 - Use of Sold Products (Indirect Use-Phase Emissions)

### Summary of Foothold 2 – Use of Sold Products (Indirect Use-Phase Emissions)

Category 11 already permits reporting indirect use-phase emissions, offering a conceptual starting point for including ‘serviced emissions’. While existing accompanying Scope 3 guidance on Category 11 is narrowly focused on energy consumption during product use, the language on “goods and services” provides a potential foothold for certain professional services that enable the emissions-intensive activities and could plausibly be associated with material downstream impacts through the end use of the goods or activities they support. Additional clarification within Category 11 as to how it applies to services would help support more decision-useful reporting of downstream emissions associated with these services.

Existing GHGP language already allows for the optional reporting of indirect use-phase emissions under Category 11. The 2011 Scope 3 Standard defines the term “products” to include both goods and services, and Category 11 (“Use of sold products”) refers to “products” but explicitly includes services within its scope. In principle, therefore, the optional reporting applies to emissions that occur when customers use a company’s products or services after sale, whether directly or indirectly. The GHGP further stipulates that “sold products” includes the “end use of goods and **services** sold by the reporting company in the reporting years”<sup>35</sup> and that “[c]ompanies may also account for indirect use-phase emissions of sold products, and should do so when indirect use-phase emissions are expected to be significant.”<sup>36 37</sup>

On this basis, Category 11 already applies to services and, to the extent that emissions associated with use

of services are expected to be significant, companies should report them.

However, as currently defined and operationalised, Category 11 text does not translate well to services or ‘serviced emissions’. The accompanying Scope 3 guidance is narrowly focused on energy consumption during product use, and many of Category 11’s concepts, such as “direct use-phase emissions,”<sup>38</sup> are framed around physical products that directly or indirectly consume energy during use. These concepts do not readily apply to professional services like legal, consulting, or advertising services that do not necessarily “directly consume energy during use” or serve as a physical input to a GHG-emitting project (e.g., fuels).<sup>39</sup> Likewise, Category 11’s guidance on calculating indirect use-phase emissions for use of products does not readily map on to use of services.<sup>40</sup>

This limitation is particularly salient for professional and enabling services where downstream emissions arise through what the services enables rather than how it was used. For example, when a law firm delivers critical services like project finance advising, legal structuring, or permitting that effectively enable new fossil fuel extraction, there associated downstream emissions occur through the end use of goods and activities supported by those services, rather than through energy consumption during the provision or use of the service itself .

In practice, therefore, though Category 11 applies to services in principle, in practice, there is very little guidance on how such ‘serviced emissions’ should be identified, calculated or reported. As a result, additional clarification would be needed for Category 11 to serve as a workable basis for reporting serviced emissions. More detailed guidance on how to apply Category 11 to services, either through clarification within Category 11 or the new proposed Category 16, would help ensure consistency, reduce ambiguity, and support accurate reporting of downstream emissions associated with services.

In addition to Category 11 serving as a foothold, concepts from Category 11 could be incorporated into proposed Category 16, including the following:

**Table 2: Illustrative Example - Adapting Concepts from Category 11 to Category 16**

Category 11 Text	Adapted to Proposed Category 16
“Calculating emissions from category 11 typically requires product design specifications and assumptions about how consumers use products (e.g., use profiles, assumed product lifetimes, etc.).” <sup>41</sup>	It may be useful to reference assumptions about use of services that go into calculating Category 16 emissions. This could be in a separate, associated serviced emissions framework document (analogous to the PCAF Standard).
“Any claims of avoided emissions related to a company’s sold products must be reported separately from the company’s scope 1, scope 2, and scope 3 inventories.”	This could serve as a basis for reporting GHG emissions reductions or avoided emissions associated with services separately (e.g., legal services for renewable energy projects or carbon removal).

## Foothold 3: Reported as part of any Scope 3 categories not captured under existing categories (Chapter 11)

### Summary of Foothold 3 – Reported as part of any Scope 3 categories not captured under existing categories (Chapter 11)

Chapter 11 of the Scope 3 Standard allows companies to voluntarily report additional emissions not covered by existing categories, including, for example, their serviced emissions. It supports both quantitative and qualitative disclosures, thereby allowing a flexible, interim approach to begin disclosing *serviced emissions* as “other Scope 3 activities” while formal guidance is developed.

Chapter 11 of the Scope 3 Standard<sup>42</sup> explicitly provides flexibility for activities not captured by existing categories. The GHGP notes that “[a]ny scope 3 activities not captured by the list of scope 3 categories may be reported separately” under Chapter 11<sup>43</sup>. This provision allows companies to report additional relevant emissions sources on a voluntary basis, including qualitative disclosures. This provision could encompass serviced emissions, particularly where such emissions are material but do not clearly map onto existing Scope 3 categories.

Importantly, Chapter 11 supports both quantitative and qualitative disclosures, recognising that companies may not yet be able to fully quantify certain emissions sources. For example, companies may report “qualitative information about emissions sources not quantified”<sup>44</sup> or “information on supplier/partner engagement and performance.”<sup>45</sup> This flexibility aligns with existing approaches used to assess emissions associated with client work, such as the Exponential Roadmap Initiative’s Professional Services Matrix<sup>46</sup> or the Legal Charter 1.5’s Matters & Mandates toolkit.<sup>47</sup>

Taken together, this approach complements the proposed Category 16, where optional reporting of serviced emissions would likewise sit alongside, rather than within, the required Scope 3 inventory. Chapter 11 therefore provides a practical and immediately available foothold for companies to begin disclosing serviced emissions on a voluntary basis, while clearer methodologies and category-specific guidance are developed to support more consistent and comparable reporting over time.

## Conclusion

The forthcoming revised version of the Greenhouse Gas Protocol (GHGP) presents a critical opportunity to address a longstanding gap in emissions accounting: the treatment of emissions facilitated or enabled by professional services providers. By leveraging the three footholds outlined in this paper, the GHGP can more accurately capture the real-world influence of PSPs.

These footholds build directly on existing guidance and proposals within the current Corporate and Scope 3 Standard and its ongoing revision. They include:

1. Incorporating serviced emissions within a proposed new Category 16 on Facilitated Emissions, explicitly recognising influence-based emissions enabled by PSPs;
2. Clarifying and adapting Category 11 as a conceptual and structural foundation for reporting serviced emissions; and
3. Making use of the flexibility of Chapter 11 of the Scope 3 Standard to report emissions not otherwise captured by existing categories.

These approaches would bring emissions accounting closer to the GHGP’s founding principles of relevance, completeness, consistency, transparency and accuracy. Strengthening recognition of serviced emissions would not only ensure that inventories better reflect where emissions are enabled, but also support and empower professional services providers to make informed decisions, align with global climate goals, and contribute meaningfully to the transition to a low-emissions economy.

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*The full affiliations of authors are as follows: Alexis McGivern (University of Oxford), Alisa White (Stanford Law School), Clemens Kaupa (Vrije Universiteit Amsterdam), Jonathan Wise (Purpose Disruptors), Kate Chan (Pro-bono counsel), Nadeen Ayyashi (Purpose Disruptors).*

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# Endnotes

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