



WASTE MANAGEMENT SECTOR

Developed by:
Carbon Footprint Italy
in collaboration with:








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Companies in the waste management industry include companies: NACE Code 38.1: Waste collection, NACE Code 38.2: Waste treatment and disposal, NACE Code 38.21: Treatment and disposal of non-hazardous waste, NACE Code 38.32: Material recovery and sorting. Sanitation companies and their associated waste (e.g., sludge from treatment plants) are excluded from the scope.

This OSR has been developed with the involvement of: Austral Ingénierie Environnement, CITEPA, CNIM, FNADE, GRDF, HES SO Valais, Nantes Métropole, Ministère de l'Agriculture, Naldéo, Office International de l'Eau, Partenariat français pour les déchets, Séché environnement, Setec, Suez, Veolia.

ISO 14064-1:2018			SIGNIFICANT		GHG PROTOCOL
			RELEVANCE	EXCLUDED	
			PRIORITY 1	PRIORITY 2	
	CATEGORY 2	2.1 Indirect emissions from imported electricity	✓		SCOPE 2 (INDIRECT) Generation of consumed energy
		2.2 Indirect emissions from imported energy other than electricity			✓ SCOPE 2 (INDIRECT) Generation of consumed energy
	CATEGORY 3	3.1 Indirect emissions from upstream transport and distribution for goods	✓		SCOPE 3 Category 4: Upstream transportation and distribution
		3.2 Indirect emissions from downstream transport and distribution for goods	✓		SCOPE 3 Category 9: Downstream transportation and distribution
		3.3 Indirect emissions from employee commuting			SCOPE 3 Category 7: Employee Commuting
		3.4 Indirect emissions from client and visitor transport		✓	N/A N/A
		3.5 Indirect emissions from business travel		✓	SCOPE 3 Category 6: Business travel
	CATEGORY 4	4.1 Indirect emissions from purchased goods	✓		SCOPE 3 Category 1: Purchased goods and services & Scope 3, Category 3: Fuel- and energy-related activities
		4.2 Indirect emissions from capital goods		✓	SCOPE 3 Category 2: Capitol goods
		4.3 Indirect emissions from the disposal of solid and liquid wastes		✓	SCOPE 3 Category 5: Waste generated in operations
		4.4 Indirect emissions from the use of assets			✓ SCOPE 3 Category 8: Upstream leased assets
		4.5 Indirect emissions from the use of other services			SCOPE 3 Category 1: Purchased goods and services
	CATEGORY 5	5.1 Indirect emissions or removals from the use stage of the product		✓	SCOPE 3 Category 10: Processing of sold products & Category 11: Use of sold products
		5.2 Indirect emissions from downstream leased assets			✓ SCOPE 3 Category 13: Downstream leased assets
		5.3 Indirect emissions from end of life stage of the product	✓		SCOPE 3 Category 12: End-of-life treatment of sold products
		5.4 Indirect emissions from investments			✓ SCOPE 3 Category 15: Investments
	CATEGORY 6	6 Indirect GHG emissions from other sources			✓ N/A N/A



The value of OSRs

One of the most important differences between ISO 14064-1 and the GHG Protocol is the requirement to include all the “significant” indirect GHG emissions in the GHG inventory of the organization, often called Carbon Footprint of Organization, or CFO. The purpose of this requirement is to develop CFOs able to represent in a more transparent and reliable way the GHG exposure and impact on climate change of any organization.

The identification of the significant GHG emissions requires the establishment by the organization of a specific assessment methodology. This implies the possibility to adopt a multitude of approaches within the same sector and the risk of creating inconsistent boundaries that would threaten any comparability between CFOs.

For this reason, ADEME, the French Environmental Agency, involved several interested parties to develop a common approach on the indirect GHG significance in many sectors.

OSRs also provide support to companies of a specific business sector to get aligned with UN HLEG recommendations by identifying the significant GHG categories to be included in their annual GHG disclosures. It shall be noted that most of the transition plans disclosure frameworks – such as ISSB, EFRAG, ESRS E1, UK TPT and GFANZ – require Scope 1, 2 AND 3 disclosure.

OSR use within other programme operators

Carbon Footprint Italy believes in the importance of sharing experiences for accelerating the climate transition, and considers the different Programme Operators as organizations that shall cooperate in this direction.

For this reason CFI makes this OSR freely available to any organization for their CFO quantification, and openly invites other Programme Operators to adopt it in their rules programme, quoting the original source of the know-how (namely: “OSR Waste management Sector, Rev. 00, date of issue 11/04/2025, developed by Carbon Footprint Italy in collaboration with ADEME”).

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