A long-exposure photograph of a starry night sky, showing numerous curved star trails. In the foreground, a person is standing on a frozen lake, looking towards the horizon. The background features a line of trees and a dark sky.

Scope 3 accounting in Vaisala

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VAISALA

Agenda

- Vaisala in short
- Greenhouse gas accounting in Vaisala
- Future development
- Take-home messages



Vaisala in short



Vaisala as a company

- Provides solutions for measuring weather, environment, and industrial conditions and processes
- High-mix, low-volume business model
- Established in 1936
- Headquarters in Vantaa, Finland

Vaisala in numbers

Net sales
in 2022
514.2 MEUR

12%
of net sales
invested into R&D

2,200+
employees
worldwide

25+ offices in
17 countries

300+
product families

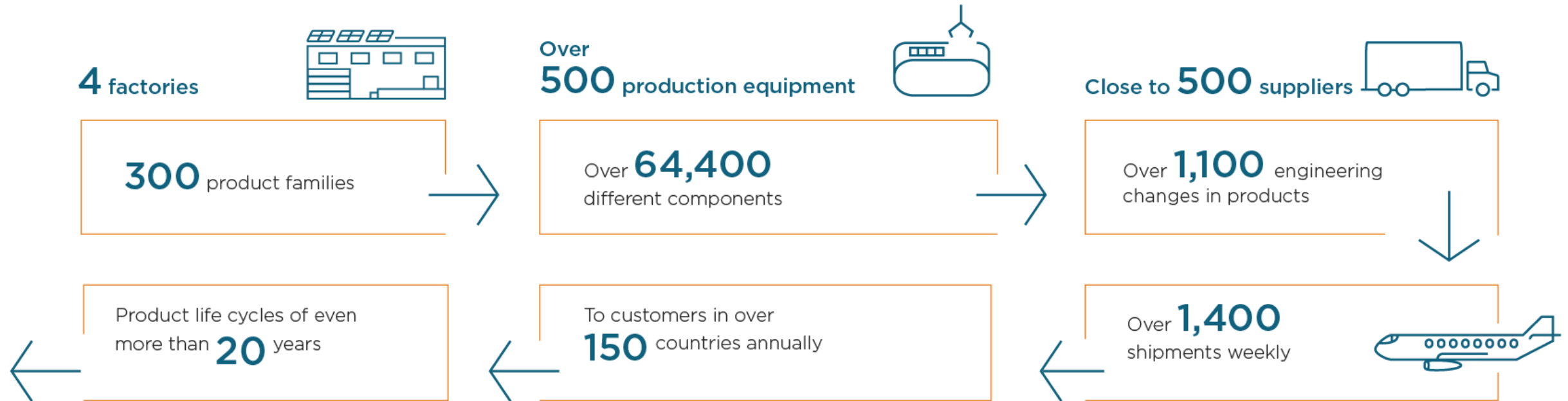
Business in over
150
countries

Employee
engagement index
4.2/5

100%
renewable
electricity

Operations sources, manufactures, and ships all of our products

Operations in numbers 2022





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Greenhouse gas accounting in Vaisala

Background

- We had been reporting scope 1, 2 and partly scope 3 emissions for several years
- Vaisala committed to Science-Based Target initiative in March 2022
- We wanted to have a realistic base year GHG inventory

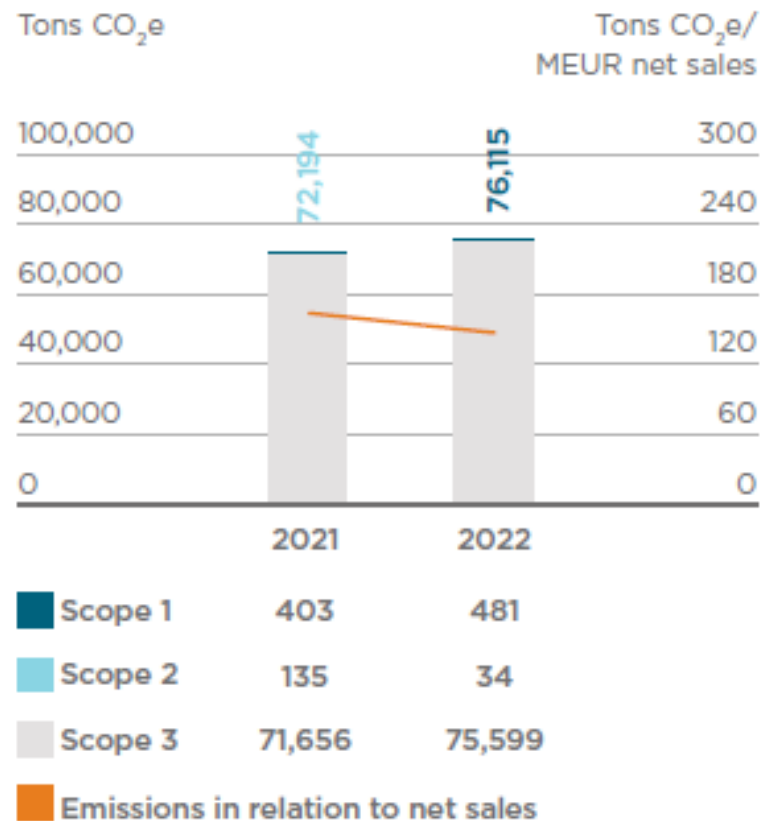


Approach for base year calculation

- We hired third-party support for:
 - Determining which categories are relevant in Scope 3
 - What data needs to be collected for each category
 - How to choose suitable emission factors
 - How to calculate e.g. purchased goods and services in a reasonable manner
 - Sufficient granularity to give realistic view for emission hotspots
 - Manageable calculation effort (manual excel-based calculation)
- Combination of spend-based and activity-based data
- 8-months-project to collect and calculate the base year emissions

Vaisala's total emissions

CARBON FOOTPRINT



- 41.9%** Use of sold products
- 31.4%** Purchased goods and services
- 14.3%** Inbound & outbound logistics paid by Vaisala
- 5.4%** Business travel
- 3.7%** Capital goods
- 2.4%** Commuting
- 1.0%** Other



Future development

Future development needs



From manual, excel-based calculation to automated calculation



From annual to realtime reporting to get actionable data for target setting



Improved data quality



Improved data granularity



From secondary to primary data

Take-home messages



Scope 3 accounting is an iterative process - start with a high-level approach and proceed towards more detailed view

Be prepared to re-calculate your base year inventory



Pay attention to the emission factors

Database licences may be costly



Document the GHG accounting process well

For repeatability and process development
For auditing purposes



GHG emissions between companies are difficult to compare

Emissions depend on so many different factors (number of employees, type of business, choice of emission factors...)

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