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Scope 3 Indirect GHG Emissions according to
GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard

Scope 3 greenhouse gas emissions (GHG) are defined as indirect GHG emissions, other than scope 2 GHG emissions, which are consequences of our activities, but arise from GHG sources that are owned or controlled by other organizations.

We have selected the following scope 3 GHG emissions in the table below to be estimated and reported. There are exclusions. The numbers 1 - 15 relate to the categories in line with the 2011 GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard where we have been able to estimate the emissions. In the case of items 8 and 15 the information relates to major facilities.

The term "Upstream" in the table refers to value chain segments that are upstream of our activities. The term "Downstream" refers to value chain segments that are downstream of our activities.

The assurance statement for our refinery and natural gas product scope 3 GHG emissions can be found under the GHG assurance tab.

	Scope 3 Categories	2018 Emissions (tonne)	Boundary
1	Purchased goods and services (excl. purchased crude oil)	12,000,000	Operated
	Purchased crude oil	25,000,000	See #1
2	Capital Goods	600,000	Operated
3	Fuel- and energy-related activities (not included in scope 1 or scope 2)	2,000,000	Operated
4	Upstream transportation	6,000,000	See #2
5	Waste generated in operations	200,000	Operated
6	Business travel (air)	200,000	Operated
7	Employee commuting	<250,000	Operated
8	Upstream leased assets (capacity rights)	170,000	See #3
9	Downstream transportation	24,000,000	See #4
11	Use of sold products		
	Refinery products	381,000,000	See #5
	Natural gas	218,000,000	See #6
	Sold CO2 (transfers)	464,000	Operated
12	End-of life treatment of sold products	25,000,000	See #7
13	Downstream leased assets	0	
14	Franchises (Retail)	1,650,000	See #8
15	Investments	700,000	See #9

#1 Annual Report boundary for refinery processing intake of crude oil. Estimated from the difference between crude oil available for sale (as reported by our Upstream and Integrated Gas businesses) and refinery crude oil intake to avoid double-counting of scope 1 and 2 GHG emissions.
#2 Annual Report boundary for refinery processing intake (crude oil and feedstocks). This category reflects estimated emissions from transport of crude oil and feedstock to our refineries.
#3 Shell capacity rights in LNG (liquified natural gas) Regasification terminals that are treated as operating leases.
#4 Annual Report boundary for natural gas available for sale, LNG liquefaction volumes, refinery processing outturn, lubricants and chemical sales.
#5 Annual Report boundary of subsidiaries plus some equity share.
#6 Annual Report boundary of subsidiaries plus equity share.
#7 Annual Report boundary for chemical sales and lubricants.
#8 Shell branded sites excluding those operated by Shell or operated under a license only.
#9 Major facilities not operated by Shell where financial accounting applies the cost dividend method to fixed asset investments.

Note: Scope 3 GHG emissions included in the above table are not the same as our Net Carbon Footprint. Our Net Carbon Footprint is a comprehensive measure of the lifecycle carbon intensity of the energy products we sell. As such the boundary definitions used in calculating the Net Carbon Footprint cover a significantly broader scope than the reporting boundaries for Shell's annual scope 3 GHG emissions reporting under the Greenhouse Gas Protocol. As a result, the notional CO2e emissions included within the scope of the Net Carbon Footprint calculation will differ from the sum of Shell's reported Scope 1,2 & 3 GHG emissions. For more information, see https://www.shell.com/energy-and-innovation/the-energy-future/what-is-shells-net-carbon-footprint-ambition.html