



ESG IMPLEMENTATION UNLOCKED SERIES

WEEK 2:  
THE SCOPE 3 BLACK HOLE:  
FRAMEWORK, CASE STUDY, BUSINESS  
STRATEGY

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## Framework: The Scope 3 Prioritization Calculator

This is the data-driven method that identifies which Scope 3 categories to measure first.

### The 15 Scope 3 Categories (GHG Protocol):

#### Upstream:

1. Purchased goods & services
2. Capital goods
3. Fuel & energy-related activities
4. Upstream transportation & distribution
5. Waste generated
6. Business travel
7. Employee commuting
8. Upstream leased assets

#### Downstream:

9. Downstream transportation & distribution
10. Processing of sold products
11. Use of sold products
12. End-of-life treatment
13. Downstream leased assets
14. Franchises
15. Investments

### The Prioritization Matrix:

For each category, score 1-5:

- Estimated % of total footprint (5 = largest)
- Data availability (5 = easiest to get)
- Stakeholder interest (5 = highest demand)
- Influence/control (5 = most ability to reduce)

Total score ÷ 4 = Priority Score

Focus on categories scoring 4.0+

### Example Scoring (Tech Company):

Category	% Footprint	Data Avail	Stakeholder	Influence	Priority
Purchased goods (#1)	5	2	5	3	3.75
Business travel (#6)	2	5	3	5	3.75
Use of sold products (#11)	5	1	5	2	3.25
Employee commute (#7)	1	4	2	3	2.50

**Action:** Start with Category 1 (purchased goods) and Category 6 (travel)

## Framework: The Supplier Engagement Playbook

### Phase 1: The Easy Ask (Year 1)

#### Template Email

Subject: Quick sustainability data request - 5 minutes

Hi [Supplier Name],

We're measuring our carbon footprint and need your help.

Could you provide:

1. Total emissions (Scope 1 + 2) for [Year]: \_\_\_\_\_ tCO<sub>2</sub>e
2. Do you measure Scope 3? Yes / No
3. Do you have a net-zero target? Yes / No / By when: \_\_\_\_\_

If you don't track this yet, no problem—just let us know.

We're happy to share resources to help you get started.

Thanks,

[Your Name]

**Response rate:** 30-40% on first ask

## **Phase 2: The Escalation Ladder**

### **For non-responders:**

**Week 2:** Second email with "Here's why this matters" context

**Week 4:** Phone call from procurement team

**Week 6:** Include in quarterly business review

**Month 3:** Add to supplier scorecard (10% weighting)

**Year 2:** Make it RFP requirement for new contracts

### **For responders without data:**

**Offer 1:** Free carbon accounting training webinar

**Offer 2:** Share calculation template

**Offer 3:** Industry benchmark data

**Offer 4:** Preferential contract terms for verified disclosure

## Case Study 2: Retail Company - Scope 3 Journey

### **Company Profile:**

- Fashion retailer, \$2B revenue
- 1,200+ suppliers across 15 countries
- 90% of emissions in Scope 3 (Category 1: Purchased goods)

### **Year 1: Getting Started**

#### **Actions:**

- Identified top 50 suppliers (representing 75% of spend)
- Sent simple data request
- Response rate: 18% (9 suppliers)
- Used Tier 2/3 for the rest

#### **Results:**

- First Scope 3 estimate: 450,000 tCO<sub>2</sub>e
- Accuracy confidence: ±40%
- Data quality: 12% Tier 1, 88% Tier 2/3

**Stakeholder reaction:** Investors appreciated transparency about methodology limitations

## **Year 2: Building Capacity**

### **Actions:**

- Hosted supplier sustainability workshop (75 attendees)
- Created supplier resource hub with templates
- Added emissions disclosure to supplier scorecard (5% weight)
- Partnered with industry coalition for shared data

### **Results:**

- Response rate improved: 18% → 34%
- Data quality: 31% Tier 1, 69% Tier 2/3
- Updated estimate: 425,000 tCO<sub>2</sub>e (8% reduction from better data + actual reductions)

## **Year 3: Driving Reduction**

### **Actions:**

- Made Science-Based Target commitment
- Required top 100 suppliers to set their own targets
- Offered preferential payment terms (net-30 vs net-60) for verified low-carbon suppliers
- Co-invested in supplier renewable energy projects

### **Results:**

- Response rate: 58%
- Data quality: 54% Tier 1, 46% Tier 2/3
- Verified reduction: 15% vs. baseline
- 23 suppliers set their own SBTs (cascading impact)

### **Key Insight:**

Year 1 was about measurement.

Year 2 was about engagement.

Year 3 was about leverage.

**You can't skip steps.**

## **Business Strategy 2: The Scope 3 Budget Model**

### **Resource allocation for different maturity levels:**

#### **Startup Budget (<\$5K):**

- DIY using free tools (EPA calculator, Watershed free tier)
- Spend-based estimates only
- Internal labour only
- Output: Baseline estimates for disclosure

**Growth Budget (\$15-50K):**

- Mid-tier software (Persefoni, Sweep, Watershed)
- Hybrid methodology (Tiers 1-3)
- 40 hours consultant support for methodology
- Output: Credible inventory ready for verification

**Mature Budget (\$100K+):**

- Enterprise platform + integrations
- Primary data focus (60%+ Tier 1)
- Third-party verification
- Supplier engagement program
- Output: Assured inventory + reduction roadmap

## Gerald Ukor, mMBA



**Gerald Ukor** is a certified ESG Reporting Specialist and Sustainability Evangelist with demonstrated experience supporting ESG design, implementation, and data governance initiatives aligned with Development Finance Institution (DFI) standards. He has contributed to ESG reporting frameworks integrating **GRI, SASB, TCFD, and CDP**, with practical application across data collection, materiality assessment, KPI definition, and assurance readiness.

Gerald has supported multi-stakeholder ESG programmes involving corporates, consultants, and technology teams, enabling structured ESG data aggregation, validation protocols, and investor-grade disclosures. His work emphasizes ESG data reliability, regulatory alignment, and decision-useful reporting to support capital allocation, risk management, and sustainability performance monitoring.

He brings a strong execution focus to ESG strategy, including ESG data architecture design, reporting workflow optimisation, and localization of global ESG frameworks for emerging market contexts—particularly within Africa—supporting scalable, technology-enabled sustainability outcomes.

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