

The GHG Protocol's 15 Scope 3 Categories: Which Ones Apply to Restoration Work

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The GHG Protocol Corporate Value Chain Standard — the framework that governs Scope 3 emissions accounting globally — defines 15 categories of indirect emissions across the upstream and downstream value chain. Understanding which of these categories apply to restoration work is the first step in building a calculation methodology that ESG auditors will accept.

Restoration work is unusual in that it touches multiple categories simultaneously. A single significant job can generate measurable emissions across four or more categories — which is exactly why restoration needs its own calculation framework rather than a generic contractor template.

The Four Primary Categories for Restoration Work

Category 1 — Purchased Goods and Services

This category covers the emissions associated with producing the goods and services a company purchases. For a commercial property manager hiring a

restoration contractor, this means the emissions embedded in everything the contractor uses on the job: antimicrobial treatments, drying agents, HEPA filters, packaging materials, replacement drywall, subflooring materials.

In practice, Category 1 is the hardest to calculate precisely because it requires knowing the embodied carbon of specific materials. The Restoration Carbon Protocol approach uses established emission factor databases (EPA, ecoinvent) to assign representative values to the most common restoration material categories, allowing contractors to calculate Category 1 contributions from their materials list without commissioning a lifecycle assessment.

Category 4 — Upstream Transportation and Distribution

This category covers transportation emissions upstream of the reporting company — meaning the emissions from moving goods and equipment to the job site. For restoration contractors, this primarily means vehicle fleet emissions: the fuel burned driving trucks, vans, and equipment trailers to the loss site and back.

Category 4 is typically the easiest restoration emissions category to calculate. Vehicle emissions can be calculated from fuel consumption records or from mileage multiplied by vehicle-type emission factors. Most fleet management systems already capture this data.

Category 5 — Waste Generated in Operations

This category covers emissions from waste generated during the contractor's service delivery — the debris, damaged materials, contaminated water, and hazardous materials that restoration work produces and that are disposed of on behalf of the property owner.

Category 5 is highly variable by job type. A Category 3 water loss with sewage contamination generates different waste streams than a Category 1 clean water extraction. A fire loss generates smoke-contaminated debris with different disposal requirements than mold remediation waste. The Restoration Carbon Protocol maps waste types by job category to appropriate disposal emission factors from EPA and industry waste management data.

Category 12 — End-of-Life Treatment of Sold Products

This category applies when restoration work involves removing and disposing of building components — flooring, drywall, insulation, ceiling tiles, cabinetry — that are treated as end-of-life materials. The emissions from disposing of these materials are counted here rather than in Category 5 when the materials originated as “sold products” rather than process waste.

For large reconstruction-phase restoration projects, Category 12 can be a significant emissions source. The distinction between Category 5 and Category 12 matters for accurate reporting; the Restoration Carbon Protocol provides decision criteria for classifying demolition debris correctly.

Two Secondary Categories That Apply in Specific Situations

Category 2 — Capital Goods

Relevant when restoration work involves the purchase and installation of new equipment on behalf of the property — replacement HVAC components, new water heaters, emergency generators. The embodied carbon of newly installed capital equipment counts under this category for the property manager’s disclosure.

Category 13 — Downstream Leased Assets

Relevant for property management companies that own the buildings being restored. When restoration work affects leased spaces and the property manager is accounting for emissions from tenant operations, the restoration work's contribution to improving (or temporarily worsening) building energy performance can affect Category 13 calculations.

The Practical Implication for Contractors

The four primary categories — 1, 4, 5, and 12 — are present in virtually every significant restoration job. A contractor who can calculate and report emissions in these four categories for each job has 85 to 90 percent of what most commercial property managers need for their Scope 3 disclosure.

The Restoration Carbon Protocol v1.0 focuses exclusively on these four categories, with secondary categories addressed in supplemental guidance. The goal is a framework that produces defensible, auditor-acceptable numbers from data that restoration contractors already capture in their job management systems.

How many GHG Protocol Scope 3 categories apply to restoration work?

At minimum four primary categories on most significant jobs: Category 1 (purchased goods and services), Category 4 (upstream transportation), Category 5 (waste generated in operations), and Category 12 (end-of-life treatment of materials). Two additional categories apply in specific situations.

Which Scope 3 category covers the emissions from driving to job sites?

Category 4 — Upstream Transportation and Distribution. Vehicle emissions from driving to and from job sites are typically the easiest restoration emissions to calculate and are often the largest single category for smaller jobs.

How are waste disposal emissions classified?

Process waste from restoration operations falls under Category 5 (Waste Generated in Operations). Building materials removed and disposed of during reconstruction may fall under Category 12 (End-of-Life Treatment of Sold Products). The Restoration Carbon Protocol provides decision criteria for classifying demolition debris correctly.

What is the Restoration Carbon Protocol's approach to Category 1 materials emissions?

Rather than requiring lifecycle assessments, the RCP uses established emission factor databases (EPA EEIO, ecoinvent) to assign representative carbon intensities to common restoration material categories, allowing calculation from a standard materials list.

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- [The 12 Data Points Every Job Ticket Needs](#)
- [RCP v1.0 Full Framework Document](#)
- [RCP Emission Factor Reference Table](#)

SEE ALSO

- [RCP JSON Schema v1.0](#)

- [The RCP Job Carbon Report Template](#)

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