

Accounting for Scope 3 Use-Phase Emissions for Software Companies

Exploring Challenges and Potential Solutions

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About This Report

This report summarizes key research findings from the Scope 3 for Software (S34S) Roundtable on challenges and solutions for software use-phase emissions. The report explores the complex issues surrounding accounting, measurement methodologies, and data collection and engagement with cloud providers.

To inform this report, the S34S Roundtable conducted desktop research, interviews with key ecosystem stakeholders (including cloud providers, accounting providers, industry coalitions, and software companies), and facilitated peer discussions with roundtable members and other software companies to more clearly define the key challenges and collaboratively develop an initial set of conclusions and recommendations for ecosystem stakeholders.

The S34S Roundtable is a cohort of leading software companies, including AVEVA, Coupa, Sage, and SAP, convened by BSR.

This report was written by Ariela Levy and Ameer Azim with additional guidance and insights from S34S Roundtable member companies.

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Introduction

Scope 3 Accounting of Use-Phase Emissions of Software Products

What Are the Key Challenges?

Scope 3 emissions from the use phase of software products ([Category 11, or C.11, under the Greenhouse Gas Protocol](#)) have emerged as a critical issue given the expansion of software adoption and growing computational intensity. C.11 requires accounting of Scope 1 and Scope 2 emissions of end users during product use, which often accounts for a significant share of lifetime emissions across certain product categories. However, most software companies today report cloud-related emissions under Category 1 ([C.1, Purchased Goods and Services](#)) rather than C.11, making comparison of corporate carbon footprints very challenging and masking critical emissions drivers and possible decarbonization levers.

Comparable and consistent accounting for cloud-based emissions remains constrained by the absence of clear methodologies based on common standards. While the Greenhouse Gas (GHG) Protocol provides guidance for calculating operational emissions under C.11, detailed guidance for cloud emissions is currently insufficient and does little to incentivize adoption that scales best practices. These challenges are compounded by limited transparency from cloud providers regarding site-specific energy consumption and emissions calculation methodologies. Engaging cloud providers on how emissions are attributed to an organization using its services, as well as on the energy consumption of a specific data center, both key value chain decarbonization levers, remain a significant pain point for companies deploying products on the cloud. In parallel, the absence of standards leads to a lack of credible methodologies that quantify these emissions, and lack of availability of granular data from cloud providers introduces further complexities to accurate accounting. Many companies, particularly small and medium-sized enterprises, often do not have the resources to calculate emissions beyond global, spend-based estimates (which notably lack emissions factors for spend on cloud services).

Companies are increasingly recognizing the importance of resolving this challenge. Customers and investors are requesting product- and customer-specific data more frequently. In parallel, as companies implement early decarbonization actions, access to accurate data becomes increasingly important to track progress toward net-zero targets. At the forefront remains the need to address questions around operational control and who ultimately owns the service (e.g., the software provider, or the customer), and therefore the party responsible for managing these GHG emissions. For example, emissions from cloud services and subscriptions procured directly by a software company from a cloud provider may be allocated to C.1, while cloud-related emissions associated with customer-owned subscriptions may be allocated to C.11. Under this approach, access to more granular data primarily improves the quality and accuracy of emissions estimates within each category, but it does not determine how emissions are allocated between categories. While more precise, activity-based data (such as usage time or processing intensity) could further improve accuracy and consistency of cloud-related emissions accounting, there is a need for clear standards outlining how contractual ownership impacts emissions category allocation. In general, operational control (as defined by the [GHG Protocol](#)) is clear for most activities and is linked to the entity which has authority to implement operating policies over the operation. Colocations and cloud infrastructure introduce complexity to this framework, given shared ownership models. As a result, we see divergence in practices among data center companies, especially in regard to procuring offsets backing corporate claims.

Why Does It Matter?

Use-phase emissions are increasingly critical in the software world, particularly with the rapid adoption of AI. Use-phase emissions tied to cloud infrastructure usage frequently exceed operational emissions and form a substantial portion of companies' total carbon footprint (e.g., [studies](#)

[estimate](#) 56-80 percent of the ICT sector's total life cycle impact can be attributed to the use phase). The expansion of AI and cloud workloads is creating unprecedented energy demand and emissions growth (in part due to the current [global energy mix](#)). From 2020 to 2023, digital companies heavily investing in AI saw operational emissions grow by an [average of 150 percent](#). Research estimates AI could increase the market capitalization of S&P500



companies by [US\\$13-16 trillion](#) in the long term, indicating the extent of its expected proliferation. With policy headwinds and waning global climate commitments, impacts on global emissions are predicted to be severe. At the same time, customers and investors are increasingly demanding product-level emissions transparency to ensure sustainable procurement and to support effective decarbonization actions. These customer pressures are prompting software companies to go beyond aggregated reporting of their corporate carbon footprint in hopes of defining and disclosing clearer product-level carbon footprints that they can stand behind.

Taken together, these trends underscore a critical truth: the growing scale and opacity of software use-phase emissions, especially in the AI and cloud era, make accurate, granular data a strategic imperative for software companies. Without accounting clarity and supplier transparency, neither practitioners nor customers can credibly understand or reduce the climate impact of a software product or a software company.

Bridging this gap will require shared learning with standard setters to clarify guidance on measurement and accounting for C.11 versus C.1, bringing software guidance in line with how hardware is treated throughout its lifecycle. With sufficient engagement, the collective efforts should result in updated or new standards for software emissions accounting, which will enable more credible use-phase accounting across the value chain and facilitate the decarbonization of the industry.

A Note on Software Lifecycle Emissions

While C.1 versus C.11 accounting and measurement challenges focus on use phase emissions, it is important to contextualize software use phase emissions within the greater software lifecycle emissions. This is especially relevant with the emergence of AI, where continuous training of models accounts for a significant share of emissions as compared to traditional SaaS software models.

Research Findings

Software companies are divided on the use of C.11 accounting, and approaches to C.1 versus C.11 continue to vary greatly. Few companies actively calculate C.11, citing lack of operational control over cloud infrastructure; inadequate access to granular, product-specific cloud data;

and lack of clear and consistent standards and guidance. At the same time, many software companies, accounting providers, and industry coalitions engaged in interviews see little difference in available decarbonization options based on whether use-phase emissions are classified as C.1 or C.11.

In general, hosting environments tend to drive accounting decisions. Primarily, companies who retain some on-premise (on-prem) infrastructure calculate C.11, while companies who mainly leverage cloud hosting are more likely to focus on C.1. In part, this is because companies have clearer operational control over on-prem infrastructure, while in cloud environments, they lack both operational control and access to the data needed from suppliers for more detailed accounting. In addition, different deployment models, including single tenant, multi-tenant, and hybrid, have different levels of operational control and consequently different emissions allocations. C.11, as per the GHG Protocol's classification, ultimately depends on clear operational control, which does not exist in most SaaS or cloud-based environments and which varies by deployment model. At the same time, C.11 was originally structured for physical products with finite useful life that consume energy directly and is not well-suited to evolved software¹ products.

Through the discussions with software companies and GHG accounting providers, it became apparent that significant variability in methodology and data exist across the following:

- **Supplier-specific factors:** Emissions accounting approaches vary widely depending on availability of supplier-specific emission factors. Differences exist in how suppliers define organizational boundaries, allocate shared infrastructure, and disclose assumptions. In many cases, companies must rely on industry averages or proxy data, reducing accuracy and comparability across assessments.
- **Location vs. market-based data:** Companies differ in whether they apply location-based grid emission factors or market-based data tied to contractual instruments such as renewable energy certificates, which can materially affect reported emissions.
- **Regional hosting and emission factors (EFs):** Cloud workloads are often distributed across multiple regions, each with distinct grid mixes and associated EFs. Limited

¹ The [GHG Protocol](#) first published its Corporate Standard in 2001 and last revised it in 2004. The Corporate Value Chain (Scope 3) and Product Life Cycle Standards were published in 2011. The software ecosystem has evolved significantly since the issuance of these Standards.

transparency into where workloads are hosted or shifted can force companies to apply regional or global averages, masking real differences in emissions intensity.

- **Yearly vs. monthly EFs:** The use of annual average EFs versus more granular monthly data introduces variability in results. While monthly EFs can better capture seasonal changes in grid intensity, they are not consistently available or used. In addition, this can create an issue if there are significant variances in energy consumption between months. The anticipated revision by GHGP to Scope 2 guidance points to hourly matching and in-boundary market conditions, which may exacerbate the gap between market mechanics and data quality.
- **Electricity data consumption:** Companies consistently identified challenges in obtaining reliable, granular electricity consumption data attributable to specific products, customers, or workloads. Cloud providers often report usage in proxy metrics (e.g., instance hours) rather than direct energy consumption, requiring additional modeling and assumptions.
- **Customer use of cloud vs. on-prem environments:** Methodological complexity increases when products are deployed across a mix of cloud and on-prem environments. For on-prem deployments, software companies have limited visibility into customer hardware, usage, and electricity sources, requiring broad assumptions or benchmark testing. Cloud deployments offer less control over allocation and boundaries. As a result, it is difficult to apply a single, consistent approach to calculating use-phase emissions across an entire product portfolio, increasing uncertainty in Scope 3 estimates.
- **PUE² (power usage effectiveness) comparability:** There is no certainty or standard for what is included in PUE, and it is not the best metric to use to measure the efficiency of software and the hardware it is running on. While some cloud providers disclose [clear methodologies](#), it is not standard practice, nor do all hyperscalers or colocation providers adopt the same approaches, challenging comparability of PUE data. At the same time, PUE is a metric for the effectiveness of non-compute infrastructure and does not account for nor measure the efficiency of the compute.

² Power Usage Effectiveness (PUE): A metric that measures the energy efficiency of a data center, calculated as the total facility energy divided by the energy used by IT equipment.

Obtaining the relevant data from cloud providers remains a key challenge. While some cloud providers are improving provision of granular data, no service provider reports direct, automated access to actual customer usage data (e.g., number of logins, runtime hours, device specs). Cloud providers may be hesitant to share location-based emissions and energy data in part because it can disclose performance information about data infrastructure products, with implications for commercial sensitivity and competitive advantages. Software companies have noted that regulatory physical climate risk assessments increasingly require regional visibility into data center locations, which may strengthen the case for requesting location-level information from cloud providers. However, this currently provides leverage for partial disclosure rather than a clear basis for requiring granular emissions attribution.

While interest among software companies in aligning C.1 versus C.11 emissions accounting and measurement has historically varied, the proliferation of AI has intensified attention on these questions. AI-driven workloads are [materially increasing Scope 3](#) emissions for both software companies and their customers, creating strong headwinds and shared incentives to pursue greater ecosystem alignment on standardized and comparable approaches.

Critically, interest in greater alignment reflects not only accounting considerations but also distinct, and sometimes competing, objectives related to emissions reporting, measurement for decarbonization action, and climate risk management. Ultimately, addressing these shared challenges will enable better measurement that leads to appropriate decarbonization investments.

Case Studies

Company Efforts to Address Challenges with Accounting, Measuring, and Reducing Scope 3 Use-Phase Emissions

Companies have adopted various approaches to tackle different stages of these challenges. Through these case studies, roundtable members share their experiences and key learnings to build consensus on solutions that are working in absence of clear guidance and the necessary data.

SAP	Accounting for distinct C.1 and C.11 emissions
Sage	Measuring Scope 3 use-phase emissions through life-cycle assessment and bench testing
AVEVA	Approach to identifying and implementing decarbonization levers for Scope 3 use-phase emissions bench testing



Accounting for Distinct C.1 and C.11 Emissions

When calculating its corporate carbon footprint according to the GHG Protocol, SAP distinguishes emissions associated with its software portfolio based on the respective deployment model, i.e. on-prem vs cloud. Each deployment model is mapped to the relevant GHG Protocol scopes and categories. The guiding principle for this allocation is the location of energy consumption and the operational control over the underlying infrastructure.

On-prem software: Scope 3, C.11 (Use of sold products)

When SAP software is deployed on customers' servers, the use-phase emissions occur in customers' data centers (or in third-party data centers operated on their behalf). In line with the GHG Protocol, these downstream use-phase emissions are reported by SAP in Scope 3, C.11 ("Use of sold products").

For this calculation, SAP includes the server-side compute, storage, and networking resources required to operate SAP products in customer environments. The electricity consumption of end-user devices (e.g., laptops or desktops) is excluded from Scope 3, C.11 because SAP's software relies on thin-client architectures (where data processing and computation occurs on central servers), making end-user electricity consumption immaterial. Based on the configuration of a broad number of productive customer system landscapes for SAP on-prem products, SAP estimates the annual electrical consumption per system, including CPU, memory, storage, peripherals and appropriate overheads (e.g., PUE for data center efficiency).

One of the challenges of software is to determine the lifetime of the "product" software. As a workaround, SAP uses the annual electrical consumption of all active systems. Going forward,

SAP will apply the announced “end of maintenance” date for each on-prem product to determine the lifetime of systems. Consequently, SAP will report the estimated emissions for all new deployed systems in the reporting period over the expected lifetime based on “end of maintenance” date. The estimated electricity consumption is converted to emissions using location-based grid EFs corresponding to the location of the customers. Where customer locations are unknown, regional averages or weighted mixes are applied. For customers that can provide evidence of renewable electricity use, market-based calculations are applied.

Calculated emissions are reported as Scope 3, C.11 totals. This category is explicitly separated from cloud-related emissions to avoid double counting.

Cloud software: Own operations (Scopes 1 and 2) and upstream supply chain (Scope 3, Category 1)

If SAP operates the cloud infrastructure, the emissions from running those data centers are reported in SAP’s Scope 1 and Scope 2.

- **Scope 1:** Direct emissions from fuel use and refrigerant refills (e.g., backup generators, heating, ventilation, and air conditioning, or HVAC, refrigerant leakage).
- **Scope 2:** Electricity-related emissions for IT loads and facility systems, reported using both location-based and market-based methods. Renewable electricity purchases, such as Power Purchase Agreements (PPAs) or unbundled Energy Attribute Certificates (EACs), are disclosed in accordance with GHG Protocol Guidance.

If SAP’s cloud runs on third-party hyperscalers, the embedded emissions for electricity consumption and the purchased infrastructure are reported, by prevailing practice, as C.1 (Purchased Goods and Services). If SAP leases space or equipment without operational control (certain colocation arrangements), relevant emissions fall under C.8 (Upstream Leased Assets). The precise classification is disclosed consistently with organizational boundary and control definitions.

Calculation inputs vary depending on data availability. When available in a reliable format, SAP uses supplier-specific emissions data. Where supplier data is incomplete, SAP applies spend-based proxy factors with conservative assumptions and a plan to improve data fidelity. For infrastructure procured directly, embodied manufacturing impacts are captured in C.1

(Purchased Goods and Services) or C.2 (Capital Goods), in line with financial accounting policy. In addition, emissions from C.3 (Fuel- and Energy-Related Activities) and C.5 (Waste Generated in Operations) are also calculated for data centers under SAP's operational control.

Avoiding double counting and enabling comparability

- **Separation by deployment model:** On-prem software emissions appear only in Scope 3, C.11. Cloud software emissions appear either in their own operations (Scopes 1 and 2) when SAP operates the environment, or upstream (Scope 3, C.1 and C.8) when procured from hyperscalers or operated in leased colocation data centers. SAP does not count the same emissions in more than one category.
- **Customer-supplier alignment:** The electricity consumed in a customer's on-prem deployment counts as the customer's Scope 2 emissions (and possibly Scope 1) and becomes SAP's Scope 3, C.11. Conversely, the electricity used to run SAP's SaaS is SAP's Scope 1 and 2 (or upstream C.1 and 8) and becomes the customer's Scope 3, C.1. Clear mapping helps both parties to reconcile GHG emission footprints.

In practice, SAP's GHG emission disclosures present separate lines for:

- Scope 1 and 2 from own-operated cloud and facilities.
- Scope 3 upstream for purchased cloud infrastructure and other inputs.
- Scope 3, C.11 for the use-phase of on-prem software.



Measuring Scope 3 Use-Phase Emissions through Life-Cycle Assessments and Bench Testing

Sage provides a combination of cloud-based and on-prem accounting, payroll and business management software. As a result, emissions related to its software encompass both C.1, through our enterprise cloud providers, and C.11 through our customers' self-hosting activities.

Considering the above, Sage worked with University of Bristol, Eunomia Research and Consulting, and others to explore the complex challenge of understanding and quantifying GHG emissions associated with software throughout its life cycle, with a focus on different hosting

solutions. The work assessed how life-cycle assessments (LCAs) can quantify and help reduce these emissions. The partnership looked at how different LCA methodologies, and the assumptions embedded within them, affect carbon emissions estimates.

Two Sage software products (hosted in the cloud and on-prem) were assessed using different methods: a process-based LCA (P-LCA) and a hybrid LCA (H-LCA). It determined that the outputs were significantly affected by assumptions and uncertainties about:

1. **The quality of input data.** There is a lack of consistency in how supply chain data is presented, which creates uncertainty in the outputs and underscores the importance of transparency and standardization in data collection and reporting.
2. **The attribution of emissions across shared infrastructure and development activities.** For example, for on-prem deployments, emissions from servers must be allocated appropriately, while in cloud environments, the distribution of emissions from multi-tenant infrastructure across different services and clients is decisive. Sage found that cloud-native products often have lower emissions thanks to infrastructure efficiencies, but the total reduction is dependent on how emissions are attributed. Conversely, on-prem solutions appeared more carbon-intensive when infrastructure is underutilized or when embodied emissions are fully accounted for in the analysis. Outputs were also significantly affected by how emissions from the software development phase are attributed. For example, products under active development have a higher developer-to-user ratio than more mature products. This results in greater differences in year-on-year comparisons, but more equal if historic development activity is included; and
3. **The boundary definition.** The inclusion of embodied emissions of on-prem devices and software development in the system boundary significantly influenced results, highlighting the need for clearly defined and consistently applied boundaries to ensure comparability between products and services.

The study concluded that to support the decarbonization of the ICT sector, assessments must be transparent, consistent, and grounded in clearly defined assumptions.

Sage gained valuable insights into the distribution of emissions from the different life cycle stages of its products and is using this knowledge to help the ICT industry improve the quality,

transparency, and consistency of calculated GHG emissions. It has also helped Sage identify targeted workstreams to:

- Improve data collection from customers and cloud providers,
- Provide training and learning modules for colleagues and stakeholders on Sage's impacts,
- Reduce emissions from the development of products, and
- Deep dive into the architecture of Sage AI to reduce its environmental impact.



Approach to Identifying and Implementing Decarbonization Levers for Scope 3 Use-Phase Emissions Bench Testing

Use-phase emissions represent the largest share of AVEVA's Scope 3 footprint, driven by how customers operate software in energy-intensive environments, such as data centers and industrial assets. With limited visibility into real-world customer configurations and usage patterns, AVEVA faced a challenge: how to credibly quantify use-phase emissions and identify practical levers to reduce them while aligning with evolving sustainability frameworks, including CSRD and SBTi guidance.

AVEVA conducted a structured assessment of its product portfolio to benchmark estimated energy intensity across product families. This included mapping product architecture, deployment models, and functional characteristics to understand key drivers of energy consumption. The team then partnered with R&D to identify and survey product leaders on potential decarbonization levers based on research from the Green Software Foundation, such as architectural shifts toward more efficient cloud deployment models, optimization opportunities within software design, customer-facing guidance on configuration choices, and enabling use of green computing. These findings will be integrated into AVEVA's forward-looking decarbonization roadmap and embedded in its climate transition plan.

Through bench-testing, AVEVA established energy-intensity baselines for the majority of its portfolio. Early analysis indicates significant variance in energy demand depending on product and deployment type and customer configuration, reinforcing the value of targeted reduction

levers. This foundational work has enabled clearer disclosures and informed initial conversations with product teams about where emissions-reducing improvements are most feasible.

A major insight from this journey was that software-related emissions are heavily dependent on customer infrastructure decisions, which AVEVA cannot fully control. This limitation required shifting from a purely measurement-focused approach to one that pairs quantification with influence, such as guidance, design principles, and partnerships. The exercise also highlighted gaps in available data, reinforcing the importance of building internal processes to collect energy-intensity information systematically.

Gaining alignment required close collaboration across Sustainability, R&D, Product, and Portfolio Strategy. Clear communication on methodology limitations, regulatory expectations, and strategic value helped secure buy-in. Establishing this shared understanding is essential for integrating decarbonization into long-term product planning and ensuring cross-functional ownership of reduction levers.

Explored Solutions

The Role of Different Stakeholders in Addressing Ongoing Challenges and Potential Next Steps for the Ecosystem

Considering the challenges at hand, members of the S34S Roundtable have identified a set of recommendations across key ecosystem players with the aim of clarifying guidance on measurement, accounting practices and standardizing more granular emissions reporting. By the S34S Roundtables estimation, these expert contributions will go a long way in putting us collectively on solid foundations to set strategy and implement the necessary decarbonization levers to drive a low-carbon software ecosystem.

Actions for Ecosystem Partners:

1. Standard-Setting Bodies (GHGP, SBTi)

- Clarify boundaries between software use-phase (C.11) and upstream cloud emissions (C.1) and standardize accounting approaches.

- Enable transparency and comparability through disclosure templates, data hierarchies, and verification guidance.
- Update standards on how to calculate a Product Carbon Footprint (PCF) to ensure comparability among calculations.
- Support target-setting and decarbonization by defining how efficiency gains and use-phase reductions contribute to climate goals.

2. Regulators (ISSB, ESRS)

- Recognize practical reporting approaches, including hybrid methods and proxy data.
- Align assurance expectations with real-world data timing and availability.

3. Cloud Providers and Industry Coalitions

- Provide standardized, service-level emissions data with clear allocation methods.
- Offer consistent contractual data access and environmental product declaration-style disclosures.
- Standardize reporting practices across providers to enable comparability and adoption.

4. Company Actions

- Track and separate software use-phase emissions (C.11) from upstream cloud (C.1).
- Align internal reporting with emerging standards, templates, and regulatory expectations.
- Engage providers and industry coalitions to access standardized data and support comparability.

Amid accelerating climate impacts, all stakeholders must maintain a clear focus on delivering real-world emissions reductions, not only improved accounting outcomes. Software companies can pursue a range of decarbonization pathways, including transitioning appropriate workloads from on-prem to cloud environments where efficiency gains are demonstratable, engaging product development teams to improve the energy efficiency of software and system design, and strengthening understanding of life cycle emissions to inform product modernization and replacement decisions.

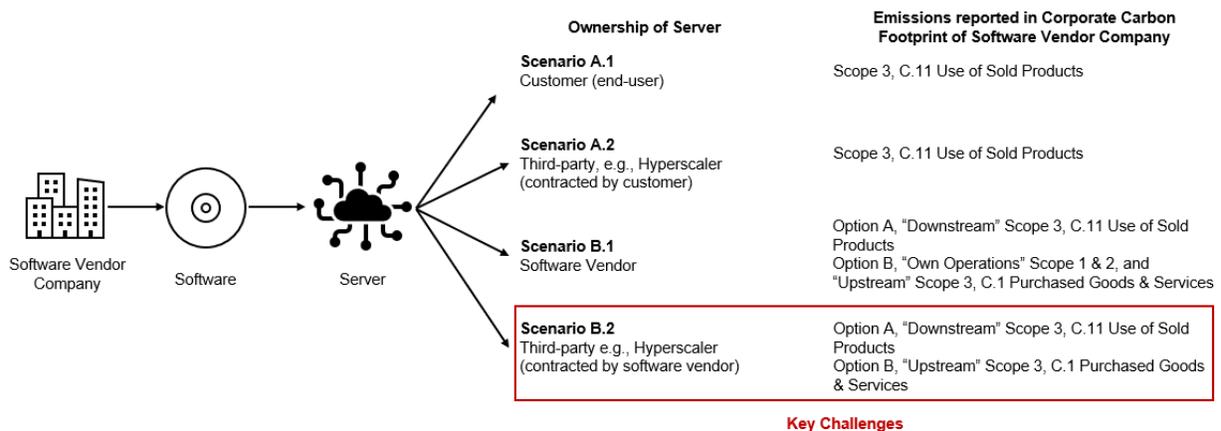
In parallel, cloud providers play a critical role in advancing system-level decarbonization by continuing to improve data center efficiency, scaling renewable energy procurement, and enabling more transparent, decision-useful data to support customer action. Progress on these fronts will increasingly depend on coordinated engagement across the ecosystem, including

public policy participation and aggregated demand to expand access to clean energy in key jurisdictions.

Appetite among software companies to align on practical, credible approaches to use-phase emissions accounting and measurement and to activate the most effective decarbonization levers is both strong and growing, particularly in the context of AI. This creates a timely opportunity for collective advocacy and structured engagement with regulators, standard setters, and cloud providers to ensure evolving frameworks support consistency, comparability, and, critically, measurable emissions reductions aligned with responsible technology adoption.

Appendix

A Note on the Difference Between Cloud Software and Other Goods Regarding Scope 3 Accounting



For most physical goods, including hardware, there are clear distinctions between upstream, own operations, and downstream emissions for Scope 3 accounting. For example, a hardware manufacturer reports procured components as C.1, the electrical energy used to assemble the goods in the factory as Scope 2, and the emissions from the use of the hardware as C.11, considering the customer has full control over the product and operates it outside the premises of the hardware manufacturer.

In the software sector, this distinction is comparable to "classical" software business models. If a software vendor sells a license and the customer operates the software on its own infrastructure (e.g., on-prem, Scenario A.1), the emissions associated with running the software occur outside the software company's operational boundary. In these cases, software companies generally report emissions under C.11, as emissions are associated with the use of a sold product. The same logic can apply to Scenario A.2, where a customer contracts a third party to host the software on its behalf (though this isn't always the case).

Cloud software introduces a more complex dynamic. Customers consume software functionality, but the software is operated on infrastructure that is not owned or controlled by the customer and may be operated either by the software company itself (Scenario B.1) or by third-party cloud providers (Scenario B.2). As a result, the operational location of emissions no longer aligns neatly with the customer's premises nor the software vendors, and responsibility for accounting becomes less clear. In turn, emissions reporting is more ambiguous, and different software vendors apply different options. In the visualization, Option A adopts an "own operation" (Scenario B.1) or an "upstream" (Scenario B.2) view, while Option B looks to separate the emissions related to operating the software in order to report these separately as C.11. As a result, the reporting of cloud software use-phase emissions remains inconsistent across the sector.

The logo for AVEVA, consisting of the word "AVEVA" in a bold, purple, sans-serif font.The logo for Coupa, featuring a blue starburst icon followed by the word "coupa" in a blue, lowercase, sans-serif font.The logo for SAP, consisting of the word "SAP" in white, uppercase, sans-serif font inside a blue square with a white diagonal line.The logo for Sage, consisting of the word "Sage" in a green, lowercase, sans-serif font.

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