Dazzle

2026 EDITION

Scope 3 in 100 Days

A 4 phase checklist for your first defensible baseline

BEFORE YOU START

3 decisions that save you a month of rework

- Name what the baseline is for: a customer questionnaire, a climate disclosure, a science based target, or all 3. The purpose sets the accuracy you need.
- Get one executive sponsor on record. Not a mention in a meeting, a name on the plan.
- Accept spend based estimates for year 1, and use supplier data wherever you already have it. You improve the rest in year 2, and you cannot improve a number you never produced.

What costs you a deal is having no answer when a customer asks for your number. Transparency beats perfection.

PHASE 1 · DAYS 1 TO 25

Map where you stand

- Pull 12 months of procurement spend, split by supplier and category
- Map your spend categories onto the 15 GHG Protocol Scope 3 categories
- Write down which categories do not apply to you, and why. That note is the first thing an auditor reads
- Give every relevant category one owner, in procurement, finance or operations
- List the data you already hold and where it lives, including the spreadsheets nobody maintains

Done looks like: one page with your spend, your categories and your owners. No emissions number yet.

PHASE 2 · DAYS 26 TO 50

Find the hotspots

- Calculate every category spend based, using one published emission factor set. Note which set and which version
- Rank categories by estimated emissions, not by spend. The 2 rankings rarely match
- Take the top 20% of suppliers by spend as a guide for your first calculation, then check what share they actually carry in your estimate. It is a starting point, not a rule
- Choose a maximum of 3 categories to improve this year. Park the rest with one line on why
- Sense check the ranking with someone who knows the operation, not only the spreadsheet

Done looks like: a complete first footprint you can defend as an estimate, plus a shortlist of 3 categories.

PHASE 3 · DAYS 51 TO 75

Improve only where it changes the answer

- For your 3 categories, ask suppliers for activity data, so kilos, kilometres, kilowatt hours, rather than for a carbon number
- Start with suppliers where someone in your company already has a relationship
- Send a filled in example with the template, and set a deadline that fits the supplier's own reporting cycle
- Record for every figure: source, method, and how confident you are
- Keep a log of what suppliers could not answer. That log is your plan for next year

Done looks like: better data in the 3 categories that move the total, and a documented method everywhere else.

PHASE 4 · DAYS 76 TO 100

Make it hold up

- Write the method note: boundaries, emission factors, exclusions, estimates, and the reason behind each choice
- Report the total with an uncertainty range instead of a single confident figure
- Ask one internal reviewer from outside the sustainability team to read the method note and try to break it
- Prepare the 2 questions you will always get: what is your number, and what are you doing about it
- Set the owner and the date for next year's cycle before you publish this year's

Done looks like: a number, a method note, and a named owner for the next cycle. Assurance conversations start with the method note.

FROM THE PANEL SESSION

4 things the panel added

4 sustainability leaders joined the follow up session on 30 June to discuss moving from calculation to reduction. The session ran under Chatham House Rules, so these takeaways carry no names.

1. Supplier data is the main obstacle. 64% of the room named it as their biggest one, ahead of methodology and tooling.
2. Completeness beats perfection. A full estimate across all categories tells you more than one perfect category.
3. The business case opens the doors. Teams that frame Scope 3 as cost efficiency or as a customer requirement get further than teams that lead with compliance.
4. Supplier engagement works as a partnership. Companies making real progress support suppliers who have never measured anything, rather than sending them an audit request.

What most teams get wrong

- Waiting for a system before producing a first number
- Spending the whole year on the one category with the best data
- Leaving the exclusions undocumented, which turns a defensible estimate into a gap
- Treating Scope 3 as a sustainability project rather than a procurement and finance one

If you report under CSRD

This baseline is the same work that feeds your climate disclosure. The method note, the exclusions and the uncertainty range are the parts your assurance provider will ask about first, and they are the parts teams write last.

Who checked this

Nadine S. presented Scope 3 in 100 Days for Dazzle on 23 June 2026 and reviewed this checklist. She is an independent Scope 3 expert from the Dazzle network and works on LCA, EUDR and Scope 3 in coffee, cacao and timber supply chains.

Need a specialist for one phase

Dazzle connects companies to curated sustainability freelancers and interim experts, usually within 48 hours. Scope 3 calculation, supplier engagement programmes, or a review of a baseline you have already built.

Book a free 30 minute session: dazzle-platform.com/scope-3-session/

Next steps

You've downloaded this checklist. Now let's put it to work.

In 30 minutes, one of our experts can walk through where you stand, point out the fastest wins, and help you set a plan for the next cycle.

Scan the QR code to book your free discovery call.
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