



# AT&T Scope 3 Emissions Categories



## Category 1: Purchased Goods and Services & Category 2: Capital Goods<sup>1</sup>

Our Purchased Goods and Services and Capital Goods category emissions cover AT&T spend, excluding categories that are already addressed in other Scope 3 categories such as business travel and spend on energy. We evaluate our global spend and apply U.S. Environmental Protection Agency (EPA) [Environmentally-Extended Input-Output](#) (EEIO) emissions factors to that spend, to determine our Purchased Goods and Services category emissions and Capital Goods category emissions. We utilized supplier-specific emissions factors and life cycle assessment data when available from suppliers.

## Category 3: Fuel and Energy-Related Activities

Our Fuel and Energy-Related Activities category emissions include an assessment of AT&T Scope 1 and 2 energy consumption. These emissions include upstream emissions from purchased fuels and electricity as well as transmission and distribution losses.

## Categories 4 & 9: Upstream and Downstream Transportation and Distribution<sup>1</sup>

Our Upstream and Downstream Transportation and Distribution emissions include the transportation and distribution of AT&T products and services to and from AT&T locations. We utilize distance-based calculations captured from data provided by our suppliers but also include some spend-based calculations for warehousing and services.

## Category 5: Waste Generated in Operations

AT&T waste generated includes corrugated containers, office paper, lumber, yard trimmings, mixed paper, mixed metals, mixed plastics, mixed recyclables, food waste, mixed organics, construction debris, mixed municipal solid waste and other waste items. We utilize the EPA's [Emission Factors Hub](#) to report emissions from several different waste management practices.

## Category 6: Business Travel

Our business-related travel includes distance-based calculations for air and rail travel. We calculate fuel used by rental cars based on the distance the vehicles traveled and the average

MPG for the vehicle provided by the supplier. Additionally, we use spend data to calculate rideshare and hotel-related emissions.

## Category 7: Employee Commuting

Our Employee Commuting category emissions are based on the commuting distances/habits of our employees. Employees have job designations that include the number of days an employee is expected to be in the office. We use that designation and subtract days for holiday, vacation and dependent care. We gathered distance data for employees' home locations to their work locations for domestic and international employees where that data was available. AT&T also accounts for emissions from employees that work from home.

## Category 11: Use of Sold Products

Our Use of Sold Products category emissions include mobility devices that are sold or leased to customers. We evaluate the average device energy consumption over its average life on the AT&T network.

## Category 13: Downstream Leased Assets

We track emissions from the operation of assets owned by AT&T and leased to other entities (e.g., customers) that are not already included in Scope 1 or 2. Leased Assets include residential gateways, employee gateways, small-business gateways and large business customers. Additional devices that have come to market, such as the AT&T Air gateways, are also included.

## Category 15: Investments<sup>1</sup>

We track emissions related to equity investments as identified in our Annual Report. Equity investments for AT&T primarily include LevelBlue, Gigapower, DriveNets and certain sports-related programming investments. Emissions were calculated using the average data method, as data from the covered organizations for the investment-specific method was not available.

Explore our emissions data in more detail in our [Efficiency & Emissions issue brief](#).

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<sup>1</sup> AT&T utilizes relevant U.S. Environmental Protection Agency (EPA) [Environmentally-Extended Input-Output](#) (EEIO) emissions factors to calculate average data for Scope 3 Categories 1, 2, 4, 9, and 15.