



Source: © Алексей Филатов – STOCK.ADOBE.COM

Meat & Poultry: Get your Scope 3 Ducks in a Row

05.13.2026

By Victoria Evans, National Climate Change Practice Lead, SCS Engineers

Sweeping new climate disclosure laws, such as California’s SB 253, are compelling some U.S. meat and poultry companies to address their Scope 3 greenhouse gas (GHG) emissions for reporting in 2027. Category 1 (Purchased Goods and Services) often makes up the bulk of GHG emissions in this sector and poses the toughest reporting challenge due to the sector’s complex value chains.

Whether you lead a family-owned, billion-dollar revenue processor or a global enterprise, achieving credible GHG reporting can feel like navigating a maze of data and shifting standards. Fortunately, you don’t have to fall down the data rabbit hole or become stalled by data scarcity.

In this article, Victoria Evans,

National Climate Change Practice Lead at SCS Engineers, explains how companies can kick-start carbon reporting by strategically using available information. Her methods help establish a strong foundation for assessing Scope 3 emissions to meet both regulatory requirements and voluntary commitments (such as the Meat Institute’s Protein PACT or Science Based Targets Initiative).

Strategy 1: Screen by Spend to Identify and Rank Hot Spots

A screening-level review evaluates all 15 Scope 3 categories to benchmark a company’s profile against peers and prioritize which categories are likely material to the business. For most meat and poultry companies, Category 1—Purchased Goods and Services—will top the list.

(Other relevant Scope 3 categories are typically downstream/upstream transportation and waste.)

"A screening-level review reveals emissions hot spots," says Victoria. "We don't need exhaustive data to produce a meaningful corporate carbon footprint."

Best Practices:

Understand Methodology Limits:

While the spend-based method is a good starting point to determine hot spots and evaluate for materiality, it should not be used to set a baseline emissions estimate. Sole reliance on spend-based emission estimates creates a false narrative because the carbon intensity of emissions from expensive feedstocks are overestimated. Emissions may appear to rise with spend, even when actual decarbonization—like using renewable energy—takes place.

Use Appropriate Emission Factors:

Use the

US Environmentally Extended Input Output

emission factors (EF) or equivalent with aggregated spend data by product or service type.

Collaborate Early:

Think about hiring a consultant to guide the inventory process and help with benchmarking. Experts can quickly identify issues to avoid and will spot overlooked opportunities within your supply chain or service delivery.

For organizations taking their first step, the spend-based screening method quickly focuses the corporate inventory. Ask for help—specialized consultants can lead the process, allowing companies to stay focused on their core operations.

Strategy 2: Calculate Relevant Scope 3 Emissions

Once hot spots have been identified, the next step is to gather and organize data to account for relevant Scope 3 emissions. The meat and poultry sector is notoriously complex. Unlike tech or retail, this sector has many diverse upstream and downstream activities, vendors, inputs and outputs.

"Thoughtful aggregation of data and vendors simplifies the accounting moving forward," says Victoria.

Best Practices:

Group Wisely:

Don't track every vendor individually. Instead, group vendors by type—for example, spices, feedstocks, packaging or legal services. This simplifies data collection and makes tracking quantities and volumes of goods and services more consistent. It also helps characterize the key components of your supply chain.

Accurately Map Data:

Some data fit in other Scope 3 categories—for example, transportation services correspond to Categories 4 (upstream) and 9 (downstream). Proper mapping prevents double-counting and keeps you in line with the Greenhouse Gas Protocol standards.

Use Trusted Databases:

In a perfect world, companies would use primary, supplier-specific emissions data to accurately measure high-emission areas across their value chain. In the real world, this data is often unavailable. Hybrid calculation methods (which blend primary data with secondary, industry-average data) pinpoint emissions without exhaustive data mining or data scarcity stoppage. When using secondary data, tap trusted EF databases. Avoid mixing data sets and match EF sources to the same lifecycle accounting boundary (for example, cradle-to-gate or cradle-to-grave).

Primary data is preferred because it improves accuracy. For example, SCS Engineers found that GHGs from a client's spice blend was 100% higher based on spend-based screening compared to calculations using primary data. This discovery led to a more accurate carbon footprint. But don't let imperfect data paralyze the process. Trusted databases can be used to fill in the gaps. Over time, strive to replace secondary data with supplier-specific data, and move from spend-based and hybrid methods to more granular methods.

Strategy 3: Get Ready for New Standards

In January 2026, the Greenhouse Gas Protocol introduced a new Land Sector and Removals (LSR) Standard to be effective January 1, 2027. This brings more rigor and clarity to carbon removals and reductions in agriculture. Meat and poultry companies will soon need to account for emissions and removals from land use, feed production and livestock raising.

"Integrating LSR isn't just a calculation exercise—it's an opportunity to reshape agricultural supply chains," says Victoria.

Best Practices:

Stay Informed:

Guidance for the LSR Standard is expected later in 2026, but companies should prepare to integrate LSR into their GHG inventories.

Recognize the Added Complexity:

LSR accounting requires careful tracking to ensure carbon removals are not double-counted or misattributed. Chain of custody and environmental attribute tracking will become more important to prove physical traceability and credible reporting.

Start Now:

GHG reporting is dynamic, but stay the course on current Scope 3 accounting. Standards change, but delaying action will only make future compliance more stressful.

Your job isn't done after your initial Scope 3 calculations. Plan for LSR integration and keep an eye on new standards and updates to the Greenhouse Gas Protocol.

Keep Moving Forward—Even as the Landscape Shifts

The path to a credible Scope 3 GHG assessment is iterative and always changing. But smart, strategic application of available data focuses inventories, simplifies the path forward, and increases time and cost efficiency. Start now—states are making disclosure standards mandatory, which puts GHG accounting on the fast track.

*For more information or guidance,
consult SCS Engineers*

(https://www.scsengineers.com/services/sustainability-and-climate-change/?utm_source=ad-article&utm_medium=cpc&utm_campaign=sustainability-ghg)

, which provides authoritative guidance in food and agricultural GHG accounting, including groundbreaking work with the Meat Institute to clarify and streamline industry GHG protocols and methodology.