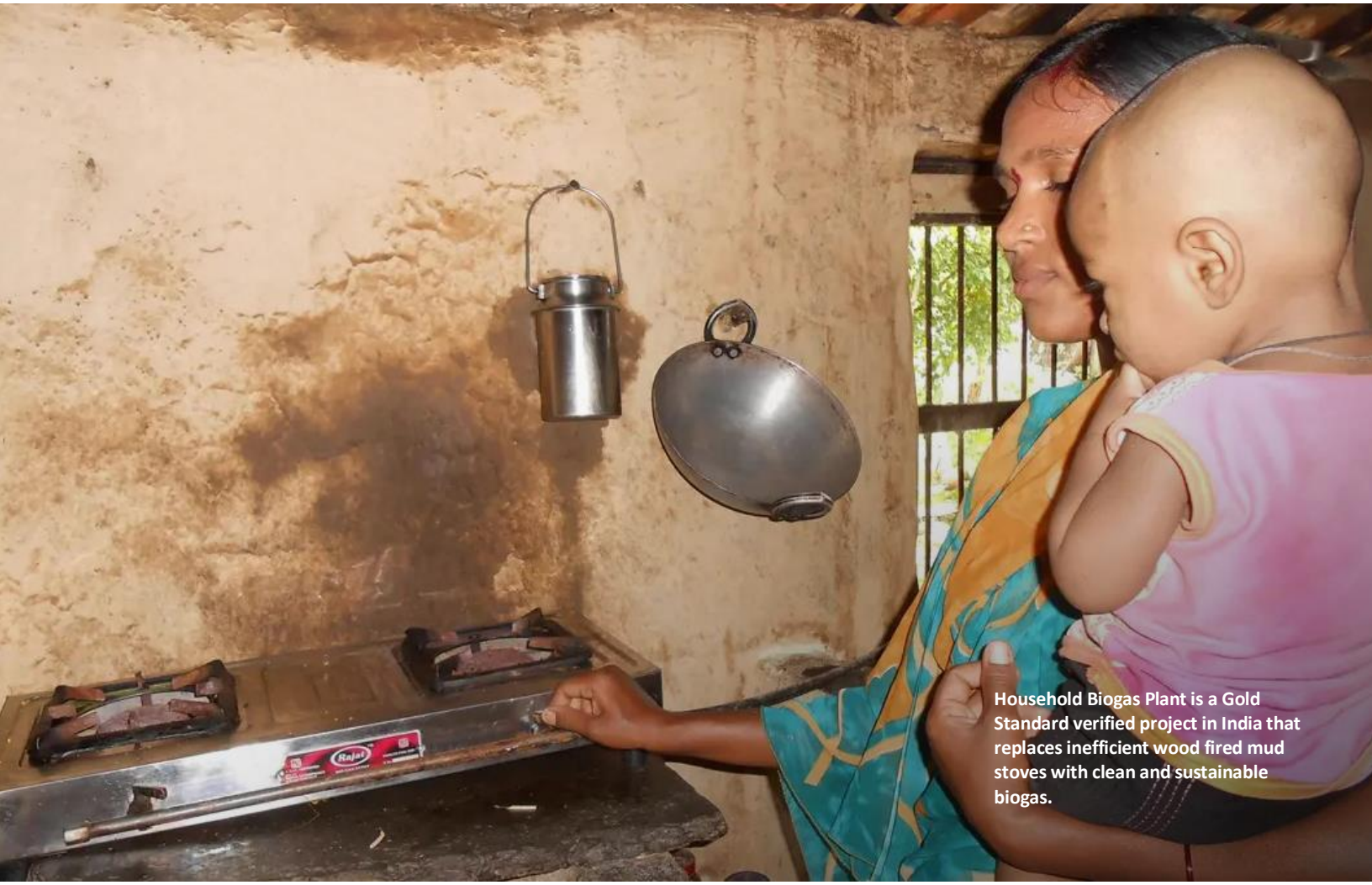
Voluntary Carbon Market Disclosures



Household Biogas Plant is a Gold Standard verified project in India that replaces inefficient wood fired mud stoves with clean and sustainable biogas.

25 February 2026

Dolby

CarbonNeutral Business Travel Certification

Since 2020, Dolby has achieved CarbonNeutral business travel certification annually. This involves the completion of our full greenhouse gas inventory (Scopes 1, 2 and 3[1]), third-party assurance of that inventory, and then the procurement of third-party verified, high-quality carbon offsets to neutralize our business travel footprint.

Our process and certification is in alignment with The CarbonNeutral Protocol. This Protocol is updated annually to ensure it reflects the latest developments in emissions measurement and reductions. The CarbonNeutral Protocol Advisory Council is made up of business, NGO and scientific experts who work to ensure it follows industry, policy and scientific best practice, including, but not limited to, current legislation.

Assurance

Dolby engages Apex Companies, an independent third party, to provide a limited level of assurance verification of our greenhouse gas (GHG) inventory. The scope of their review includes our Scope 1, 2 and 3 GHG emissions. More details are available in the third-party assurance and verification statement available on our website.

About this Report

This report has been prepared in compliance with California's Assembly Bill 1305 (AB 1305).

Carbon Projects

As a global company, our carbon offset strategy includes investing in credits from a combination of avoidance and removal projects around the world. We select high-quality, third party-verified offset projects that also provide numerous co-benefits to the local communities in which they operate in alignment with the UN's Sustainable Development Goals, as well as our Social Impact and Sustainability strategy.

Dolby's purchases are verified by one or more of the following standards bodies:

- Verified Carbon Standard (VCS)
- Verified Carbon Standard (VCS) + Climate, Community & Biodiversity (CCB)
- Gold Standard (GS)
- Clean Development Mechanism (CDM)
- CarbonPath (CP)[2]

Project List:

1. Quintana Roo Restoration, Mexico

2. Bondhu Chula Stoves, Bangladesh
3. Orphan Wells, USA
4. Aqua Clara Water Filters, Kenya
5. Boone Appalachian, USA
6. Reforestation and Community Development, Ghana
7. Rural Clean Cooking, India
8. Three Rivers Grasslands Restoration, China
9. Tongba Hydro Power, China
10. Jurua Amazon Rainforest REDD+, Brazil
11. Karst Mountain Afforestation, China
12. Sichuan Household Biodigester, China
13. Gyapa Efficient Cookstoves, Ghana
14. Orb Rooftop Solar, India
15. Black River Afforestation, China
16. Rucas Amazon Rainforest REDD+, Brazil

1. Quintana Roo Restoration, Mexico

Seller Name:
Climate Impact Partners

Registry Project Name:
Restauracion Forestal X-pichil

Registry:
CAR

Project ID:
CAR1739

Type:
Removal

Protocol/Methodology:
Mexican Forestry Protocol v3.0

Contract ID:
DLB014

Project Description:
Mexico has lost over 4.2 million hectares of tree cover from 2000 to 2020, according to World Rainforest. Native forests are mainly located in communally owned land, managed by rural communities, which rely in part on logging for their livelihoods.

The project restores degraded forest across 14,000+ hectares of tropical forest in Quintana Roo state. Activities include planting trees, recovering species, creating firebreaks, implementing a Community Management Program, cleaning areas with solid waste, installing signage and monitoring of the activity area.

The project removes emissions, protects endangered species such as pumas, ocelots, parrots, and spider monkeys, and promotes employment. A total of 21.6% of the project budget is allocated to job creation, generating income for the local community. Additionally, 968 payments were made for workdays to community members.

Drives progress on the following Sustainable Development Goals:

- Decent Work & Economic Growth (SDG8)
- Climate Action (SDG13)
- Life on Land (SDG15)

More details about this project can be found at: https://www.climateimpact.com/global-projects/quintana-roo-restoration-mexico/

2. Bondhu Chula Stoves, Bangladesh

Seller Name:
Climate Impact Partners

Registry Project Name:
GHG Emission Reduction through use of Bondhu Chula (Improved Cook Stoves) in Bangladesh

Registry:
Gold Standard

Project ID:
3112

Type:
Avoidance/Emission Reduction

Protocol/Methodology:
GS MS Simplified Methodology for Efficient Cookstoves

Contract ID:
DLB012 & DLB014

Project Description:
Less than 20% of the 35 million Bangladeshi households have access to clean cooking. The Bondhu Chula, which loosely translates as the 'friendly stove' in Bengali is solving this problem. Traditionally, cooking is done over an open firepit, releasing smoke and particulate pollutants. These pollutants contribute to nearly 50,000 premature deaths a year and cause millions in the country to suffer from lung, eye, or skin infections.

The Bangladesh Bondhu Foundation is changing this through its Bondhu Chula, which is designed to ensure more efficient and cleaner home cooking. This project works with micro-entrepreneurs who receive training in stove production, sales and marketing and after-sales service. Carbon finance is used to subsidize 50% of the cost of stove installation, provide after sales services, as well as a seven-day training program for the local entrepreneurs. This project has proved to be highly successful as over 5 million stoves have been installed to date.

Drives progress on the following Sustainable Development Goals:

- No Poverty (SDG1)
- Good Health and Well-Being (SDG3)
- Gender Equality (SDG5)
- Affordable and Clean Energy (SDG7)
- Decent Work & Economic Growth (SDG8)
- Responsible Consumption and Production (SDG12)
- Climate Action (SDG13)

More details about this project can be found at: https://www.climateimpact.com/global-projects/bondhu-chula-stoves-bangladesh/

3. Orphan Wells, USA

Seller Name:
Civitas Resources, Inc.

Registry Project Name:
Colorado Orphan Well, Plugging Program

Registry:
CarbonPath

Verification and Validation:
Guardian Plug and Abandonment

Project ID:
05-123-08430
05-123-08342
05-001-08275

Type:
Methane Prevention/Removal

Protocol/Methodology:
Methodology for Methane Emission Removal via Permanent Decommissioning of Orphaned and Abandoned Oil and Natural Gas Wellbores

Project Description:
Colorado has thousands of orphaned oil and gas wells sprinkled throughout the state, many leaking methane and other hazardous emissions that pollute the air, impact groundwater, and add to the impacts of climate change.

A new and unique partnership is employing an innovative, market-driven approach to clean up these sites. The partnership includes CarbonPath, which created a carbon offset registry and methodology to help generate the finances for the permanent closure of abandoned and orphaned oil and gas wells; Civitas Resources, Colorado's first carbon neutral oil and gas producer; and Greenfield Environmental Solutions, which focuses on decommissioning energy sites and reclaiming the land. To date, they are working collaboratively on nearly 4 dozen sites in northeastern Colorado that are high on the state's clean up priority list.

Drives progress on the following Sustainable Development Goals:

- Clean Water and Sanitation (SDG6)
- Industry, Innovation and Infrastructure (SDG9)
- Sustainable Cities and Communities (SDG11)
- Responsible Consumption and Production (SDG12)
- Climate Action (SDG13)

More details about this project can be found via the CarbonPath website at: https://www.carbonpath.io/ or directly via the digital measurement, reporting, and verification platform at: https://app.carbonpath.io/ by navigating to the specific fully retired well(s) via the map, or use the well list pulldown and selecting Cuykendall 15, Cuykendall 12, or Marlatt 1.

4. Aqua Clara Water Filters, Kenya

Seller Name:
Climate Impact Partners

Registry Project Name:
Aqua Clara Safe Water Program

Registry:
Gold Standard

Project ID:
11169

Type:
Avoidance/Emission Reduction

Protocol/Methodology:
GS Methodology for emission reductions from safe drinking water supply

Contract ID:
DLB012

Project Description:
Fewer than half of Kenyans have access to safe drinking water, collecting water from open rivers, streams and other unsafe sources, leading to regular outbreaks of cholera and other water-borne diseases.

People are encouraged to boil water before drinking, which is usually done by burning unsustainable sources of biomass like wood or charcoal, reducing forest cover, causing carbon emissions, and exposing people to household smoke.

This project brings affordable water filters to families and schools in Kenya, through community-led microfinance loans, eliminating the need to boil water for drinking. These bio-sand water filters purify water as it passes through layers of sand, naturally removing bacteria and parasites from the clean water that flows from the tap.

Aqua Clara goes beyond providing the technology for safe water, they also teach people how to maintain the microfiber filters and educate communities on the importance of washing hands, fruits and vegetables.

Drives progress on the following Sustainable Development Goals:

- Good Health and Well-Being (SDG3)
- Clean Water and Sanitation (SDG6)

- Decent Work and Economic Growth (SDG8)
- Industry, Innovation, and Infrastructure (SDG9)
- Climate Action (SDG13)

More details about this project can be found at: https://www.climateimpact.com/global-projects/aqua-clara-water-filters-kenya/

5. Boone Appalachian, USA

Seller Name:
Climate Impact Partners

Registry Project Name:
Anew - Boone Forestry Project

Registry:
Gold Standard

Project ID:
ACR596

Type:
Removal

Protocol/Methodology:
Improved Forest Management (IFM) on Non-Federal U.S. Forestlands

Contract ID:
DLB012

Project Description:
The Boone IFM project spans nearly 17,000 hectares in the state of Kentucky which sits in one of the most biodiverse regions of North America with steep, forested slopes and narrow valleys. Industrial private lands in the region use aggressively short-term rotation cycles, which can mean clearcut harvesting.

By committing to maintain forest carbon stocks above the regional baseline level and to reduce harvesting levels below annual growth rates, the project delivers carbon reductions and removals. The forest in the project areas is a mix of hardwoods, especially yellow poplar and chestnut oak.

This project fosters sustainable, natural forest growth, wildlife habitat and forest health. The project ensures long-term sustainable management of the forests, which could otherwise undergo significant commercial timber harvesting. The southern Appalachia region is home to important North American biodiversity such as elk, deer and black bears.

Drives progress on the following Sustainable Development Goals:

- Clean Water and Sanitation (SDG 6)
- Climate Action (SGD13)

- Life on Land (SDG15)

More details about this project can be found at: https://www.climateimpact.com/global-projects/boone-appalachian-ifm-kentucky-usa/

6. Reforestation and Community, Ghana

Seller Name:
Climate Impact Partners

Registry Project Name:
Reforestation of Degraded Forest Reserves in Ghana

Registry:
Verra (VCS)

Project ID:
Project 987

Type:
Removal

Protocol/Methodology:
AR-AM0003

Contract ID:
DLB012

Project Description:
The project is restoring degraded forest reserves in Ghana with teak, indigenous trees and natural forest in riparian buffer zones, following the principles and criteria of an internationally respected certification for responsible forestry management. The areas have been degraded due to overexploitation, bush fires and conversion to agriculture.

The project works closely with local farmers, some of whom are employed by the project and others are able to grow crops, via intercropping, within the reforested area, benefitting from the improved soil conditions. As a grouped project, the aim is to expand around 1,000 hectares per year, adding new project areas and improving more livelihoods through reforestation.

Drives progress on the following UN Sustainable Development Goals:

- No Poverty (SDG1)
- Zero Hunger (SDG2)
- Good Health and Well-Being (SDG3)
- Quality Education (SDG4)
- Gender Equality (SDG5)
- Clean Water and Sanitation (SDG6)

- Decent Work and Economic Growth (SDG8)
- Reduced Inequalities (SDG10)
- Sustainable Cities and Communities (SDG11)
- Responsible Consumption and Production (SDG12)
- Climate Action (SDG13)
- Life on Land (SDG15)
- Partnerships for the Goals (SDG17)

More details about this project can be found at: https://www.climateimpact.com/global-projects/reforestation-and-community-development-ghana/

7. Rural Clean Cooking, India

Seller Name:
Climate Impact Partners

Registry Project Name:
Household Biogas Plants in Rural Parts of Central India

Registry:
Gold Standard

Project ID:
10782

Type:
Avoidance/Emission Reduction

Protocol/Methodology:
AMS-I.E. Switch from non-renewable biomass for thermal applications by the user

Contract ID:
DLB007

Project Description:
This project installs biodigesters to convert waste from cattle into biogas, which is a closed loop clean energy solution for cooking and heating. Carbon finance lowers the cost of purchase and installation for the biodigester tank and cookstove for users. The biogas burns cleanly, reducing indoor air pollution and replacing emissions from fuel wood. The project also creates a circular economy for biogas which avoids waste, improves sanitation and creates jobs for installing biodigesters.

The projects target low-income and smallholder farmers in rural areas across India with a solution that produces clean and affordable energy with animal waste that otherwise go unused, emitting methane and threatening nearby water sources. The solution is a small fixed-dome biogas tank, also known as anaerobic digesters, that provides a clean, affordable, and convenient form of energy to rural families with cattle that create odor and waste problems.

The project reduces emissions by preventing the release of methane from animal waste and by replacing the use of unsustainable fuels like firewood, charcoal and kerosene, and unsustainable chemical fertilizers. In addition, jobs are created for local populations, household sanitation is improved, and air pollution is reduced to enhance the health of families.

Drives progress on the following Sustainable Development Goals:

- Good Health and Well-Being (SDG3)
- Affordable and Clean Energy (SDG7)
- Climate Action (SDG13)

More details about this project can be found at: https://www.climateimpact.com/global-projects/rural-clean-cooking-india/

8. Three Rivers Grasslands Restoration, China

Seller Name:
Climate Impact Partners

Registry Project Name:
Guoluo Grassland Sustainable Management Project

Registry:
VCS

Project ID:
2458

Type:
Removal

Protocol/Methodology:
VM0026

Contract ID:
DLB006, DLB007

Project Description:
This Verified Carbon Standard (VCS) and Climate, Community & Biodiversity (CCB) certified project is located in Guoluo Tibetan Autonomous Prefecture, Qinghai Province, China. The project's aim is to restore the local degraded grassland ecosystem by seeding grass on degraded land to increase carbon sequestration and contribute to local development by introducing sustainable grazing and management of the grassland. This project removes over 450,000 MT CO2e per year

Drives progress on the following Sustainable Development Goals:

- No Poverty (SDG1)
- Good Health and Well-being (SDG3)

- Gender Equality (SDG5)
- Climate Action (SDG13)
- Life on Land (SDG15)

More details about this project can be found at: https://www.climateimpact.com/global-projects/three-rivers-grassland-restoration-china

9. Tongba Hydro Power, China

Seller Name:
Climate Impact Partners

Registry Project Name:
Hunan Tongba Small Hydropower Project

Registry:
CDM

Project ID:
4408

Type:
Avoidance/Emission Reduction

Protocol/Methodology:
AMS I.D. – Grid connected renewable electricity generation (Version 16)

Contract ID:
DLB006

Project Description:
Renewable Energy Portfolio - Tongba Hydro Power: Renewable energy projects in this portfolio are vital to help reduce greenhouse gas (GHG) emissions from the growing global demand for energy, as well as to build sustainable infrastructure. Energy generation is one of the biggest emitters of greenhouse gases, and renewable energy investment is a fast and effective solution to reduce these emissions. The specific project is the Hunan Tongba, which is a small hydropower project located in the midstream of the Mishui River, which is the branch of the Xiangjiang River in Yatangpu Town, You County, Zhuzhou City, Hunan Province, People's Republic of China.

Drives progress on the following Sustainable Development Goals:

- Affordable and Clean Energy (SDG7)
- Climate Action (SDG13)

More details about this project can be found at: https://cdm.unfccc.int/Projects/DB/TUEV-SUED1296048204.5/view?cp=1

10. Jurua Amazon Rainforest REDD+, Brazil

Seller Name:
Climate Impact Partners

Registry Project Name:
The Valparaiso Project

Registry:
VCS

Project ID:
1113

Type:
Avoidance/Emission Reduction

Protocol/Methodology:
VM007

Contract ID:
DLB006

Project Description:
This is one of three Reducing Emissions from Deforestation and Forest Degradation (REDD+) projects that aims to prevent deforestation across 105,000 hectares of pristine rainforest in the Amazon basin, protecting some of the world's most biodiverse habitats.

With the support of carbon finance, the projects work with communities and local groups to help protect ecosystem services while providing alternative models of economic development which avoid destruction of the forest.

This project focuses on granting land tenure and providing agricultural training to prevent deforestation and promote sustainable economic livelihoods.

Drives progress on the following Sustainable Development Goals:

- No Poverty (SDG1)
- Zero Hunger (SDG2)
- Good Health and Well-Being (SDG3)
- Quality Education (SDG4)
- Gender Equality (SDG5)
- Clean Water and Sanitation (SDG6)
- Affordable and Clean Energy (SDG7)
- Decent Work and Economic Growth (SDG8)
- Industry, Innovation, and Infrastructure (SDG9)
- Reduced Inequalities (SDG10)
- Responsible Consumption and Production (SDG12)

- Climate Action (SDG13)
- Life Below Water (SDG14)
- Life on Land (SDG15)
- Partnerships for the Goals (SDG17)

More details about this project can be found at: https://www.climateimpact.com/global-projects/acre-amazon-redd-portfolio-brazil/

11. Karst Mountain Afforestation, China

Seller Name:
Climate Impact Partners

Registry Project Name:
Anhuang Afforestation Project

Registry:
VCS, CCB

Project ID:
2310

Type:
Removal

Protocol/Methodology:
AR-ACM0003

Contract ID:
DLB003

Project Description:
This project is part of a portfolio of projects restoring over 100,000 hectares of degraded land in total across the north-western provinces of Gansu, Qinghai and Xinjiang, and the south-eastern province of Guizhou supporting a drive to create and conserve nature reserves.

Projects in the north province of Gansu are restoring degraded lands with native tree species to enhance local biodiversity. Tree species including; willow, poplar, elm, spruce, pine, Russian olive, Siberian apricot, and various shrubs.

Qinghai Province is part of the Tibetan Plateau with an altitude of more than 3,000m above sea level. Hailed as the "roof of the world", and the "water tower of Asia", the Plateau is a natural habitat for rare animals. The Qinghai projects are located to the east of Qinghai Lake, the largest lake in China, which sits at the crossroads of several bird migration routes across Asia.
Drives progress on the following Sustainable Development Goals:

- Decent Work and Economic Growth (SDG8)
- Climate Action (SDG13)

- Life on Land (SDG15)

More details about this project can be found at: https://www.climateimpact.com/global-projects/chinese-afforestation-portfolio-china/

12. Sichuan Household Biodigester, China

Seller Name:
Climate Impact Partners

Registry Project Name:
Sichuan Rural Poor-Household Biogas Development Programme

Registry:
CDM

Project ID:
2898

Type:
Avoidance/Emission Reduction

Protocol/Methodology:
AMS-1.1. ver. 4-Biogas/biomass thermal applications for households/small users and AMS-III.R. ver. 2-Methane recovery in agricultural activities at household/small farm level

Contract ID:
DLB002

Project Description:
This Gold Standard CDM project distributes small-scale biogas plants to low-income rural households with livestock across the Sichuan Province of China.

To support rural development and environmental protection, the biogas plants digest manure and recover the methane by-product through the process of anaerobic digestion. This offers clean and affordable energy to homes and fertilizer for agriculture.

In addition to reducing greenhouse gas (GHG) emissions, the project improves indoor air quality and sanitation for rural communities. Carbon finance is used to provide financial support, totaling roughly 40% of the cost of the nearly 400,000 biodigesters already distributed.

Drives progress on the following Sustainable Development Goals:

- Good Health and Well-Being (SDG3)
- Clean Water and Sanitation (SDG6)
- Affordable and Clean Energy (SDG7)
- Decent Work and Economic Growth (SDG8)
- Climate Action (SDG13)

More details about this project can be found at: https://www.climateimpact.com/global-projects/sichuan-household-biodigesters-china/

13. Gyapa Efficient Cookstoves, Ghana

Seller Name:
Climate Impact Partners

Registry Project Name:
Gyapa Cookstoves Project in Ghana

Registry:
GS

Project ID:
407

Type:
Avoidance/Emission Reduction

Protocol/Methodology:
GS TPDDTEC v 2.

Contract ID:
DLB002

Project Description:
Nearly 3 billion people in the developing world cook food and heat their homes with traditional cookstoves or open fires. The World Bank estimates 4 million premature deaths occur every year as a result. In Ghana, more than 80% of the population use solid fuels for cooking.

This project introduces families in Ghana to an efficient cookstove, the Gyapa, that cooks food more quickly, requires nearly 50% less fuel and is less smoky. The stove not only cuts carbon emissions but also reduces exposure to toxic fumes. Reducing the amount of wood used for cooking saves families as much as $100 dollars annually, while protecting Ghana's tree cover, which has decreased 19% since 2000 according to Global Forest Watch. The project provides training to local metalworkers and ceramists to manufacture Gyapa stoves and distributes through a wide network of local retailers.

Drives progress on the following Sustainable Development Goals:

- No Poverty (SDG1)
- Good Health and Well-Being (SDG3)
- Decent Work and Economic Growth (SDG8)
- Climate Action (SDG13)

14. Orb Rooftop Solar, India

Seller Name:
Climate Impact Partners

Registry Project Name:
Orb Energy Solar Program in India (POA)

Registry:
GS

Project ID:
4289

Type:
Avoidance/Emission Reduction

Protocol/Methodology:
AMS – I.C. Thermal energy production with or without electricity

Contract ID:
DLB006

Project Description:
Orb Energy manufactures, sells, installs, and services a unique range of high-quality solar energy systems for residential and commercial customers in India. This project has brought over 160,000 reliable solar power and solar water heating systems to customers throughout the country while cutting approximately 55,000 MT CO2e per year by replacing the use of kerosene or electricity from a grid reliant on fossil fuels.

Drives progress on the following Sustainable Development Goals:

- No Poverty (SDG1)
- Good Health and Well-Being (SDG3)
- Quality Education (SDG4)
- Affordable and Clean Energy (SDG7)
- Decent Work and Economic Growth (SDG8)
- Climate Action (SDG13)

More details about this project can be found at: https://www.climateimpact.com/global-projects/orb-rooftop-solar-india/

15. Black River Afforestation, China

Seller Name:
Climate Impact Partners

Registry Project Name:
Zhangye City Afforestation Project in Gansu Province

Registry:
VCS

Project ID:
2370

Type:
Removal

Protocol/Methodology:
AR-ACM0003

Contract ID:
DLB002

Project Description:
This project is part of a portfolio of projects restoring over 100,000 hectares of degraded land in total across the north-western provinces of Gansu, Qinghai and Xinjiang, and the south-eastern province of Guizhou supporting a drive to create and conserve nature reserves.

Projects in the north province of Gansu are restoring degraded lands with native tree species to enhance local biodiversity. Tree species including; willow, poplar, elm, spruce, pine, Russian olive, Siberian apricot, and various shrubs.

Qinghai Province is part of the Tibetan Plateau with an altitude of more than 3,000m above sea level. Hailed as the "roof of the world", and the "water tower of Asia", the Plateau is a natural habitat for rare animals. The Qinghai projects are located to the east of Qinghai lake, the largest lake in China, which sits at the crossroads of several bird migration routes across Asia.

Drives progress on the following Sustainable Development Goals:

- Decent Work and Economic Growth (SDG8)
- Climate Action (SDG13)
- Life on Land (SDG15)

More details about this project can be found at: https://www.climateimpact.com/global-projects/chinese-afforestation-portfolio-china/

16. Rucas Amazon Rainforest, REDD+, Brazil

Seller Name:
Climate Impact Partners

Registry Project Name:
The Russas Project

Registry:
VCS

Project ID:
1112

Type:
Avoidance/Emission Reduction

Protocol/Methodology:
VM0007

Contract ID:
DLB002

Project Description:
This is one of three Reducing Emissions from Deforestation and Forest Degradation (REDD+) projects that aims to prevent deforestation across 105,000 hectares of pristine rainforest in the Amazon basin, protecting some of the world's most biodiverse habitats.

With the support of carbon finance, the project works with communities and local groups to help protect ecosystem services while providing alternative models of economic development which avoid destruction of the forest.

Granting land tenure and providing agricultural training to prevent deforestation and promote sustainable economic livelihoods.

Drives progress on the following Sustainable Development Goals:

- No Poverty (SDG1)
- Zero Hunger (SDG2)
- Good Health and Well-Being (SDG3)
- Quality Education (SDG4)
- Gender Equality (SDG5)
- Clean Water and Sanitation (SDG6)
- Affordable and Clean Energy (SDG7)
- Decent Work and Economic Growth (SDG8)
- Industry, Innovation, and Infrastructure (SDG9)
- Reduced Inequalities (SDG10)
- Responsible Consumption and Production (SDG12)
- Climate Action (SDG13)
- Life Below Water (SDG14)
- Life on Land (SDG15)
- Partnerships for the Goals (SDG17)

More details about this project can be found at: https://www.climateimpact.com/global-projects/acre-amazon-redd-portfolio-brazil/

[1] Scope 1 includes direct emissions from sources that a company owns or controls. Scope 2 includes indirect emissions from the generation of electrical power that a company purchases. Scope 3 encompasses indirect emissions from a company's value chain, including its suppliers and customers.

[2] CarbonPath is a registry that supports orphaned well projects and requires specific professional (engineering or geology) certification and expert qualifications for their third-party verification and validation to manage the details of their orphaned well methodology. Each US state has a rigorous set of qualifications for their professional engineers and geologist. The plugging of orphan wells is also a regulated action and is designed, witnessed, and authorized by the federal or state oversight regulator.