

Customer Carbon Disclosures: A Practical Guide for Logistics Carriers



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As sustainability becomes a core focus in logistics, shippers increasingly request carbon emissions data from their carriers. This guide helps logistics providers navigate customer requests, understand compliance frameworks like CDP, GRI, and SB 253, and provide accurate Scope 1, 2, and 3 emissions data.

It offers a structured approach to responding efficiently, balancing data transparency with practicality. By aligning with industry standards and leveraging emissions tracking tools, logistics carriers can not only meet reporting demands but also strengthen customer relationships and differentiate themselves in a competitive, low-carbon marketplace.

1. Why Customers Request Sustainability Data?

Importance of Sustainability in the Logistics Industry

The logistics industry plays a pivotal role in global greenhouse gas (GHG) emissions, accounting for approximately 18% of the total. This substantial contribution underscores the sector's responsibility in achieving global sustainability goals and mitigating climate change.

Why Customers Request Sustainability and Carbon Emissions Data

Emissions from logistics services, including those from transportation and storage activities, fall under "Scope 3" or value chain emissions for shippers, as defined by the GHG Protocol. This makes carbon emissions data from logistics providers a critical component for shippers' sustainability efforts.

Customers typically request sustainability and carbon emissions data for two main purposes:

1. **External Reporting:** To comply with mandatory regulations or align with voluntary reporting frameworks such as CDP, TCFD, or GRI.
2. **Internal Evaluation:** To assess and improve supply chain sustainability by identifying emission hotspots and implementing reduction strategies.

The Role of Logistics Carriers and Service Providers

Logistics carriers are the primary data generators. Essential information required for quantifying logistics emissions—such as transport weight, distance, and fuel consumption—originates directly from carriers. In many cases, some of this information is shared with logistics service providers.

Logistics service providers (LSPs), on the other hand, often act as key data aggregators. They manage a substantial portion of logistics activities for customers, including emissions reporting. Consequently, carriers often receive data requests from LSPs in addition to requests from shippers that they directly work with.

2. Understanding Customer Requests

Why Customers Request Data

Logistics carriers often receive data requests from LSP partners or directly from shippers. These requests are primarily driven by the need for shippers to address their carbon footprints. Customers aim to demonstrate that they are actively managing their emissions, aligning with global climate goals, and meeting reporting or reduction commitments.

There are two primary motivations behind these requests, which often coexist:

1. **External Reporting:** Customers are required to align with various frameworks, driven by the foundational guidance of the **GHG Protocol**. The GHG Protocol is the primary standard that defines emissions scopes (e.g., Scope 1, 2, and 3). Under the GHG Protocol, Category 4 (Upstream Transportation and Distribution) and Category 9 (Downstream Transportation and Distribution) need to be reported as a part of the shipper's Scope 3 emissions. Key frameworks that are aligned with the GHG Protocol on this Scope 3 requirements include:
 - **Voluntary Reporting Frameworks:**
 - **CDP:** CDP encourages disclosing Scope 3 emissions, including transport and logistics, and engaging suppliers to improve transparency.
 - **GRI:** GRI Standard 305 requires reporting Scope 3 emissions from 3rd-party logistics in upstream and downstream distribution.
 - **SASB:** SASB highlights logistics emissions for transport-reliant industries, focusing on metrics like freight intensity.
 - **SBTi:** SBTi includes 3rd-party logistics in Scope 3 targets, urging collaboration to improve accuracy and reduce emissions.
 - **Mandatory Reporting Regulations:**
 - **CSRD (EU):** requires EU companies of certain size to report Scope 1, 2 and 3 emissions, including transport and logistics
 - **California SB 253:** Requires large use companies with activities in California to report Scope 1, 2 and 3 emissions, including transport and logistics



2. **Internal Evaluation and Improvement:** Many shippers have established voluntary sustainability goals, including emissions reduction targets. These goals often stem from commitments tied to their external reporting obligations. To monitor progress and improve supply chain sustainability, customers require detailed data from carriers and LSPs to identify inefficiencies and drive emissions reduction initiatives.

Common Types of Requests

Common Metrics

Customers typically request various metrics, which can include:

- **Scope 1, 2, and 3 Carbon Emissions Data:**
 - **Scope 1:** Direct emissions from carrier-owned assets, such as trucks or fleets.
 - **Scope 2:** Indirect emissions from purchased electricity or energy used at carrier distribution centers.
 - **Scope 3:** Indirect emissions from the value chain, such as subcontracted transport.
- **Carbon Intensity Metrics:** Emissions normalized to units of activity, such as ton-miles, to measure efficiency.
- **Fuel Use and Fuel Efficiency:** Data on the type and volume of fuel used (e.g., diesel, biodiesel, natural gas) or energy equivalence (kWh or mmBtu). This data is often a subset of carbon emission calculations.
- **Energy Use and Energy Mix:** Includes electricity, fuel, and renewable energy sources at facilities or in electric vehicle operations. Energy data is typically tied to emissions quantification.
- **Packaging and Waste Management Data:** Information on the materials used in packaging, efforts to minimize waste, and recycling initiatives.
- **Emission Targets:** Emission reduction goals set by the carrier, whether absolute (total reduction) or relative (intensity per unit of activity).
- **Annual Sustainability Report:** A formal report summarizing total emissions, achievements, and initiatives, often approved at the executive level to showcase the company's sustainability priorities.
- **Certifications and Program Participation:** Membership in initiatives like SmartWay, ISO 14001, or GRI, which reflect sustainability commitments.

By Scope and Specificity of the Data

Requests vary in scope and specificity, depending on the customer's needs:

- **Provider-Wide Data:** Corporate-level sustainability data reflecting overall emissions and sustainability practices. This data is valuable for assessing a provider's general environmental performance but doesn't allow shippers to attribute specific emissions to their activities.
- **Customer-Specific Data:** Emissions data tied to the transport, handling, and storage of the specific customer's goods. LSPs may request this information from carriers to provide tailored reporting to their shippers.
- **Shipment-Specific Data:** Detailed emissions data for individual shipments. This level of granularity is often requested by LSPs to meet shipper demands for precise Scope 3 reporting.

3. Preparing Your Sustainability Data

To effectively respond to customer sustainability and carbon emissions data requests, logistics carriers must take a pragmatic approach to data preparation. We recommend categorizing data into three tiers — **Must-Have**, **Good-to-Have**, and **Advanced**. This helps carriers assess the cost and effort involved, allowing them to start with the basics and expand strategically based on customer needs and business goals, prioritizing practical solutions rather than aiming for unnecessary complexity.

What Data to Collect

1. Must-Have (Basics)

The essentials represent the minimum data points required for compliance and standard customer requests. For most carriers, these are the foundational elements needed to meet expectations without overextending resources:

- **Total Scope 1 and Scope 2 Emissions:** As direct emissions generators, carriers should focus on reporting emissions from their own operations. Scope 3 emissions, which pertain to outsourced activities, are typically less relevant for carriers since they rarely subcontract transport or distribution. However, if outsourcing is significant, Scope 3 should be included.
 - Preparing Scope 1 and 2 emissions data inherently involves:
 - **Fuel Consumption Data:** Total fuel use, categorized by fuel type, as this is the primary driver of Scope 1 emissions.
 - **Energy Consumption Data :** Total energy use, including electricity at distribution centers, and the percentage derived from renewables (Scope 2 emissions).
 - **Emission Intensity:** Corporate-wide emissions normalized by a key metric, such as ton-miles shipped, to provide an efficiency benchmark.



- **Annual Sustainability Report:** A document summarizing total emissions, sustainability initiatives, and carbon management plans. This serves as an external validation of a carrier's commitment to reducing emissions.

These basics allow carriers to address the majority of requests while maintaining a manageable scope of reporting.

2. Good-to-Have (Strategic Differentiation)

This tier includes data points that go beyond the basics and are particularly valuable for strategic customers or competitive differentiation. While not always required, preparing these can help carriers stand out during vendor selection and build stronger relationships with sophisticated customers who have advanced carbon management practices:

- **Granular Emission Intensity:** Break down emissions intensity by transport operation categories (TOC) and hub operation categories (HOC). Using TOCs and HOCs are aligned with the GLEC Framework, a standard for the logistics industry. For example, calculating emission intensity separately for two different TOCs (long-haul trucking and last-mile delivery) and two different HOCs (distribution center and temperature-controlled warehouse storage). This approach allows LSPs or shippers to derive their specific emissions without having to track trip-specific data. .
- **Customer-Specific Emissions:** Provide total emissions associated with specific customers, calculated or allocated using accepted methods, such as the TOC/HOC method above.
- **Corporate Emission Targets:** Share absolute or intensity-based goals, along with progress updates, to demonstrate a long-term commitment to sustainability.
- **Plans for Renewable Energy and Fuel Optimization:** Include status and future initiatives for renewable energy adoption, electric vehicle (EV) deployment, and fuel optimization programs.
- **Sustainability Credentials:** Highlight certifications like SmartWay or ISO 14001 to reinforce credibility.

This level of data preparation can position carriers as sustainability leaders, offering value to customers who prioritize environmental performance in their supply chain.

3. Advanced (Not Recommended Without Justification)

While granular data collection might seem appealing, it often requires significant investment in systems

and resources. For most carriers, this level of detail is unnecessary and can be replaced with industry-standard approaches such as TOC and HOC-based calculations:

- **Trip/Journey or Shipment-Specific Emissions:** Customers may occasionally request emissions or fuel data at the shipment level. However, this is generally unnecessary as TOC and HOC emission intensities are sufficient to calculate customer-specific emissions under the **GLEC Framework**, the industry standard.
- **Highly Granular Emission Intensity:** Breaking down emissions intensity into subcategories of TOC and HOC (e.g., by vehicle type or specific warehouse functions) is only necessary if you plan to gain competitiveness over specialized low-carbon or zero-carbon services.
- **Packaging and Waste Statistics:** While useful for certain customers, this level of reporting is unlikely to be relevant for most carriers unless specifically requested.

Carriers should avoid pursuing this level of detail unless they have a strong business justification. In most cases, focusing on the previous two categories will suffice to meet customer expectations effectively.

Tools and Resources for Data Collection

To prepare sustainability data efficiently, logistics carriers should leverage tools and systems that reduce manual effort and enhance accuracy:

- **Emissions Tracking Software:** Invest in platforms that integrate with Freight Management Systems (FMS) or other operational software. Automation ensures consistency and scalability, reducing reliance on spreadsheets, which are prone to errors.
- **Data Validation Capabilities:** Ensure the chosen tools support data validation to enhance reliability and meet customer expectations for transparency and accuracy.

With the right tools and a clear prioritization of data tiers, carriers can meet customer demands pragmatically while positioning themselves as sustainability-conscious partners in the logistics value chain.

4. Responding to Customer Requests

Effectively responding to customer sustainability and carbon emissions data requests requires clear communication, practical collaboration, and thoughtful presentation of data. Here's how to navigate these requests efficiently and professionally.



Forms of Customer Requests

Customer requests for sustainability data typically arrive in the following formats:

1. **Surveys or Questionnaires:** Pre-defined forms often aligned with frameworks like CDP or GRI, requesting specific metrics.
2. **Excel Sheets:** Templates for carriers to populate with detailed data, such as emissions per shipment or fuel consumption.
3. **Open-Ended Requests via Email:** Informal inquiries seeking data without strict guidelines, leaving room for discussion on scope and format.
4. **Portal Submissions:** Online platforms where carriers upload data directly for customer review and integration.

Understanding the format of the request helps in determining the appropriate approach for data collection and response.

Best Practices for Communication and Collaboration

Adopting clear communication and collaborative strategies ensures you can meet customer expectations while managing any data constraints:

1. **Clarify the Purpose and Scope of the Request.** Understand the customer's objective—whether it is for compliance, vendor evaluation, or specific reporting frameworks. Ask how the data will be used to ensure your response is aligned with their expectations.
2. **Request Specifics.** Determine the reporting frameworks they follow (e.g., CDP, GLEC, or GRI). Confirm the level of time and scope granularity required, such as shipment-specific data or broader corporate metrics.
3. **Collaborate to Close Gaps.** When data gaps exist, propose alternative methods to meet customer needs. For example: If a customer requests fuel consumption for each shipment and you do not track this level of granularity, suggest using ton-mile data or allocating fuel consumption based on ton-miles for customer-specific emissions. Both methods are widely accepted by reporting frameworks.

4. **Be Transparent About Data Limitations.** Clearly communicate any assumptions or approximations used in the data. For example: “The provided data reflects corporate-wide average emissions intensity and may not represent exact shipment-level emissions. However, it offers a reliable estimate aligned with most reporting frameworks.”

By following these steps, carriers can build trust, foster collaboration, and ensure that customer needs are met without overextending resources.

Sample Response to a Customer Request



Subject: Response to Your Sustainability Data Request

Dear [Customer Name],

Thank you for your request regarding sustainability data. We appreciate the opportunity to support your emissions reporting and sustainability initiatives.

To ensure we provide the most relevant and actionable data, could you please clarify the following details:

1. What’s the time window of the data you need (2023 or 2024?)
2. Does annual summarized data meet your needs, or do you need quarterly or monthly data?
3. Will the data be used to compare across providers? If so we want to make sure to provide you with the relevant metrics.

Based on our current capabilities, we can provide the following:

- Total Scope 1 and Scope 2 emissions, along with emissions intensity metrics (e.g., emissions per ton-mile).
- Customer-specific emissions estimates, using allocation methods based on ton-miles or similar metrics.
- Additional data, such as fuel types and renewable energy usage, if required.

If shipment-specific emissions are essential, we’d be happy to discuss alternative approaches, such as using proportional attribution methods based on weight, distance, or ton-miles, which are widely accepted by reporting frameworks.

Please let us know if this aligns with your expectations or if there are additional details we should consider. We look forward to working with you.

Best regards,
[Your Name]
[Your Title]
[Your Contact Information]



5. Proactive Engagement with Customers

A proactive approach to customer engagement on sustainability and carbon emissions data is not just a response to market trends—it's a strategic opportunity to leverage sustainability as a competitive advantage. Many shippers and LSPs have made public commitments to reduce emissions across their supply chains. As part of these efforts, they may actively engage with vendors to collaborate on decarbonization, benchmark performance, and prioritize more carbon-efficient providers. By demonstrating leadership and offering value-added services, logistics carriers can position themselves as indispensable partners in their customers' sustainability journeys.

Demonstrating Sustainability Leadership

Sharing your sustainability goals and achievements positions your company as a leader in the industry. Highlight these efforts:

- **Emissions Targets and Achievements:** Communicate your specific emission reduction targets and the progress you've made toward achieving them. If you've set goals for fleet electrification, renewable energy adoption, or improving fuel efficiency, share details and timelines. For instance, outlining a plan to transition 50% of your fleet to electric vehicles by 2030 demonstrates forward-thinking commitment.
 - **Certifications and Recognitions:** Showcase any certifications you've achieved that underline your sustainability credentials, such as ISO 14001 for environmental management systems or EPA SmartWay for freight sustainability. These provide third-party validation of your efforts and signal credibility to customers.
 - **Transparency in Progress:** If your company lacks extensive baseline data, focus on the measures you are taking now to build a robust sustainability program. Transparency about your starting point and future ambitions can resonate with customers seeking long-term partners in their sustainability efforts.
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Offering Value-Added Services

Customers increasingly value logistics providers that can directly support their sustainability objectives. Providing innovative, value-added services can strengthen your customer relationships:

- **Emissions Tracking Dashboards:** Implement customer-facing dashboards that provide real-time data on emissions generated by logistics activities. These dashboards can help your customers streamline their Scope 3 reporting by providing detailed insights into transportation emissions by route, mode, or shipment. By integrating these tools into your service offerings, you enhance your value as a sustainability partner.
 - **Low-Carbon or Alternative-Energy Transportation Options:** Offer low-carbon alternatives such as electric vehicles, hybrid trucks, or rail transportation for certain shipments. Where feasible, provide options for biofuels or renewable diesel. Educating customers on how these alternatives can significantly reduce emissions—paired with data on cost impacts or emission savings—can drive adoption and position your company as a sustainability innovator.
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6. Future Trends in Sustainability for Logistics

The logistics industry is undergoing significant transformations driven by sustainability imperatives. Key trends shaping the future include:

Increasing Pressure for Detailed Scope 3 Emissions Reporting

Regulatory bodies worldwide are intensifying requirements for comprehensive greenhouse gas (GHG) emissions disclosures, with a particular focus on Scope 3 emissions, which encompass indirect emissions throughout the value chain. These regulatory advancements necessitate that logistics carriers develop robust mechanisms to accurately measure and disclose emissions.

Collaboration Between Logistics Carriers and Customers on Sustainability Innovation

For many shippers, logistics is a pivotal lever in their Scope 3 emissions reduction strategy. Retailers, manufacturers, and other industries often consider transportation and logistics among the most actionable areas for driving meaningful emission reductions within their value chains. This dynamic underscores the strategic importance of collaboration between shippers and logistics providers.

Logistics providers that position themselves as proactive collaborators in reducing emissions can unlock new opportunities for differentiation and growth. Practical steps include co-developing emissions reduction initiatives, piloting new technologies like low-carbon fuels or electric vehicles, and creating shared metrics to track progress over time. These efforts not only reduce emissions but also build stronger, longer-term customer relationships.



7. Conclusion

Carbon emission disclosures are no longer optional—they are a lasting requirement that logistics players must integrate into their long-term operations. As regulations tighten and customer expectations grow, carriers should prepare for annual emissions reporting as a standard practice. To remain competitive and cost-effective, it's essential to take a pragmatic approach: focus on the most relevant data, leverage scalable reporting tools, and avoid unnecessary complexities. By embedding sustainability into routine operations, logistics providers can navigate these demands efficiently while positioning themselves as reliable, forward-thinking partners in the evolving landscape of supply chain decarbonization.

[Learn more](#) about Atomiton's **carbon accounting solutions for transport & logistics**.