



**International Institute
for Sustainable Finance**

IISF

EXECUTIVE EDUCATION • COURSE 03 OF 06

Sustainable Supply Chains

Course Syllabus

Self-paced online course

About 20 hours • 8 modules • 40 lessons

2026 Edition

Version 1.0 • October 2026

sustainablefinance.in

COURSE 03

Course Overview

Measuring, governing, and improving the environmental and social performance of supply chains.

For most companies the larger part of their environmental and social footprint lies with suppliers. This course covers how that footprint is measured, how suppliers are engaged, and what the law requires on emissions, human rights, deforestation, and trade.

Participants work with the GHG Protocol Scope 3 Standard, the OECD Due Diligence Guidance, the EU Deforestation Regulation, the EU Carbon Border Adjustment Mechanism, ISO 20400, and the main certification and traceability systems.

At a glance

Level	Introductory to intermediate
Format	Self-paced and online. Recorded lessons on the IISF learning platform.
Study time	About 20 hours
Structure	8 modules and 40 lessons
Enrolment	Open throughout the year, with no fixed start date
Access	12 months from enrolment
Assessment	A quiz in every module, then a final quiz
Award	IISF Certificate of Completion for the course
Fee	USD 200. All six courses taken together: USD 1,000.
Prerequisites	None. Course 1, Foundations of Sustainability, is recommended first.

Who the course is for

- 1 Procurement, sourcing, and supply chain managers.
- 2 Sustainability and compliance teams responsible for suppliers.
- 3 Exporters and their advisers preparing for due diligence and carbon border rules.

COURSE 03

Outcomes and Structure

What you will be able to do

On completing the course, a participant should be able to:

CO1	Calculate Scope 3 emissions using the methods of the GHG Protocol.
CO2	Design a supplier engagement programme to reduce emissions.
CO3	Apply the six steps of the OECD Due Diligence Guidance to a sourcing decision.
CO4	Explain the requirements of the EU Deforestation Regulation and the EU Carbon Border Adjustment Mechanism.
CO5	Evaluate certification schemes and traceability systems.
CO6	Formulate a sustainable supply chain programme with governance, targets, and reporting.

Course structure

Module	Title	Lessons	Study time
Module 1	Supply Chains and Sustainability	5	2 h 15 min
Module 2	Measuring Scope 3 Emissions	5	2 h 15 min
Module 3	Decarbonising the Supply Chain	5	2 h 15 min
Module 4	Human Rights and Labour Due Diligence	5	2 h 15 min
Module 5	Deforestation, Nature, and Commodities	5	2 h 15 min
Module 6	Carbon Borders and Product Rules	5	2 h 15 min
Module 7	Traceability, Data, and Resilience	5	2 h 15 min
Module 8	Building the Programme	5	2 h 15 min
Assessment	Revision and final quiz		2 h
Total		40	20 h

MODULE 1 OF 8 • 2 HOURS 15 MINUTES • 5 LESSONS

Supply Chains and Sustainability

How supply chains are structured, where their impacts fall, and how procurement governs them.

No.	Lesson	What it covers
1.1	Structure	Tiers, upstream and downstream activities, and the SCOR model of supply chain operations.
1.2	Where impacts fall	Why emissions, labour risk, and nature loss concentrate beyond the first tier.
1.3	Drivers of change	Regulation, customers, lenders, and the experience of recent supply disruptions.
1.4	Sustainable procurement	ISO 20400, category strategy, total cost of ownership, and supplier codes of conduct.
1.5	Governance	Roles of procurement, sustainability, and legal teams, and the policies that bind them.

Ref.	On completing this module, you should be able to:
LO 1.1	Describe the tiers of a supply chain and identify where sustainability risks concentrate.
LO 1.2	Explain the principles of sustainable procurement under ISO 20400.
LO 1.3	Analyse the pressures that are changing supply chain practice.

Standards and frameworks	SCOR model; ISO 20400:2017 Sustainable procurement; GHG Protocol Corporate Value Chain (Scope 3) Standard; UN Guiding Principles on Business and Human Rights.
Core reading	Marked extract from UN Global Compact and BSR, Supply Chain Sustainability: A Practical Guide for Continuous Improvement (2015).
Key terms	tier; upstream; downstream; category management; total cost of ownership; supplier code of conduct; sphere of influence.
Case study	Rana Plaza. The 2013 factory collapse in Bangladesh and the binding safety accord that followed.
Practice exercise	Draw a tiered map of the supply chain for one product, down to raw materials.

MODULE 2 OF 8 • 2 HOURS 15 MINUTES • 5 LESSONS

Measuring Scope 3 Emissions

The categories, methods, data, and standards for accounting for value chain emissions.

No.	Lesson	What it covers
2.1	The Scope 3 Standard	The 15 categories of the GHG Protocol standard, their boundaries, and how to screen them.
2.2	Calculation methods	Spend-based, average-data, supplier-specific, and hybrid methods; emission factor databases.
2.3	Purchased goods	Categories 1 and 2 in practice, and how data quality is scored and improved.
2.4	Product footprints	ISO 14067 and the PACT Methodology for exchanging product carbon footprints between companies.
2.5	Logistics emissions	Categories 4 and 9, the GLEC Framework, and ISO 14083.

Ref.	On completing this module, you should be able to:
LO 2.1	Classify value chain activities into the 15 categories of the GHG Protocol Scope 3 Standard.
LO 2.2	Calculate purchased goods emissions using spend-based and supplier-specific methods.
LO 2.3	Calculate transport emissions using the GLEC Framework and ISO 14083.

Standards and frameworks	GHG Protocol Corporate Value Chain (Scope 3) Standard (2011) and Technical Guidance (2013); ISO 14067:2018; PACT Methodology (WBCSD); GLEC Framework; ISO 14083:2023; ecoinvent and EXIOBASE databases.
Core reading	Marked extract from GHG Protocol, Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).
Key terms	Scope 3 category; minimum boundary; spend-based method; supplier-specific method; emission factor; primary data; product carbon footprint; well-to-wheel.
Case study	Walmart. Project Gigaton: a retailer's programme to cut one gigatonne of supplier emissions, reached ahead of schedule.
Practice exercise	Calculate Category 1 emissions for a purchase ledger by two methods and compare the results.

MODULE 3 OF 8 • 2 HOURS 15 MINUTES • 5 LESSONS

Decarbonising the Supply Chain

Targets, supplier engagement, physical levers, and the commercial mechanisms that pay for them.

No.	Lesson	What it covers
3.1	Targets	Scope 3 and supplier engagement targets under the SBTi; forest, land and agriculture targets.
3.2	Engaging suppliers	Segmentation, the CDP Supply Chain programme, and building capability in smaller suppliers.
3.3	Physical levers	Renewable electricity, low-carbon steel, aluminium and cement, design change, and low-emission freight.
3.4	Commercial mechanisms	Contract clauses, incentives, book and claim systems, and the First Movers Coalition.
3.5	Tracking progress	Supplier scorecards, data platforms, and verification of reported reductions.

Ref.	On completing this module, you should be able to:
LO 3.1	Explain the Scope 3 target requirements of the SBTi Corporate Net-Zero Standard.
LO 3.2	Design a supplier segmentation and engagement plan.
LO 3.3	Evaluate contractual and financial mechanisms for supplier decarbonisation.

Standards and frameworks	SBTi Corporate Net-Zero Standard Version 2.0; SBTi Forest, Land and Agriculture Guidance; CDP Supply Chain programme; 1.5°C Supplier Engagement Guide; The Chancery Lane Project climate clauses; First Movers Coalition.
Core reading	Marked extract from Exponential Roadmap Initiative, 1.5°C Supplier Engagement Guide.
Key terms	supplier engagement target; supplier segmentation; cascade; low-carbon material; green premium; book and claim; scorecard; verification.
Case study	Apple. The Supplier Clean Energy Program and the use of purchasing power to move suppliers to renewable electricity.
Practice exercise	Segment a supplier base by emissions and influence, and set an engagement approach for each segment.

MODULE 4 OF 8 • 2 HOURS 15 MINUTES • 5 LESSONS

Human Rights and Labour Due Diligence

Identifying and addressing forced labour, child labour, and unsafe work, and the laws that require it.

No.	Lesson	What it covers
4.1	The risks	Forced labour, child labour, wages, safety, and freedom of association; the ILO indicators of forced labour.
4.2	The due diligence process	The UN Guiding Principles and the six steps of the OECD Due Diligence Guidance.
4.3	The law	The EU due diligence directive, the German Supply Chain Act, modern slavery laws, and forced labour import bans.
4.4	Audits and worker voice	SMETA, amfori BSCI, SA8000, and the RBA audit; what audits miss; grievance mechanisms.
4.5	Remedy and purchasing	Remediation, responsible purchasing practices, living wages, and responsible disengagement.

Ref.	On completing this module, you should be able to:
LO 4.1	Identify indicators of forced labour using the ILO framework.
LO 4.2	Apply the six steps of the OECD Due Diligence Guidance to a sourcing scenario.
LO 4.3	Compare the principal supply chain due diligence and forced labour laws.

Standards and frameworks	UN Guiding Principles; OECD Due Diligence Guidance (2018); ILO forced labour indicators; EU Corporate Sustainability Due Diligence Directive, as amended; Uyghur Forced Labor Prevention Act; EU Forced Labour Regulation (2024); SMETA; SA8000; amfori BSCI; RBA Code of Conduct.
Core reading	Marked extract from OECD, Due Diligence Guidance for Responsible Business Conduct (2018).
Key terms	forced labour; debt bondage; recruitment fee; child labour; social audit; worker voice; grievance mechanism; remediation; responsible disengagement.
Case study	Cobalt from the Democratic Republic of Congo. Artisanal mining, child labour, and the due diligence of battery supply chains.
Practice exercise	Work through the six OECD steps for a supplier flagged for charging recruitment fees.

MODULE 5 OF 8 • 2 HOURS 15 MINUTES • 5 LESSONS

Deforestation, Nature, and Commodities

Forest-risk commodities, the EU Deforestation Regulation, certification, and nature in sourcing.

No.	Lesson	What it covers
5.1	Forest-risk commodities	Palm oil, soy, cattle, cocoa, coffee, rubber, and timber, and where conversion occurs.
5.2	The EU Deforestation Regulation	Scope, the cut-off date, due diligence statements, geolocation, and country benchmarking.
5.3	Certification	RSPO, FSC, Rainforest Alliance, and Fairtrade; chain of custody models under ISO 22095.
5.4	Commitments	The Accountability Framework initiative, no-deforestation policies, and jurisdictional approaches.
5.5	Nature and water	The TNFD LEAP approach, targets under the Science Based Targets Network, and the AWS Standard.

Ref.	On completing this module, you should be able to:
LO 5.1	Explain the due diligence requirements of the EU Deforestation Regulation.
LO 5.2	Compare identity preserved, segregated, mass balance, and book and claim chain of custody models.
LO 5.3	Evaluate a company's no-deforestation commitment against the Accountability Framework.

Standards and frameworks	EU Deforestation Regulation (EU 2023/1115, as amended); Accountability Framework initiative; RSPO; FSC; Rainforest Alliance; ISO 22095:2020; SBTi Forest, Land and Agriculture Guidance; TNFD LEAP approach; Science Based Targets Network; AWS Standard.
Core reading	Marked extract from Accountability Framework initiative, Core Principles.
Key terms	forest-risk commodity; cut-off date; geolocation; due diligence statement; identity preserved; segregation; mass balance; conversion-free; jurisdictional approach.
Case study	Cocoa in West Africa. Deforestation, child labour, farmer income, and what the EU regulation asks of chocolate makers.
Practice exercise	List the data a trader must hold to file a due diligence statement for one shipment.

MODULE 6 OF 8 • 2 HOURS 15 MINUTES • 5 LESSONS

Carbon Borders and Product Rules

The trade measures and product regulations that make sustainability data a condition of market access.

No.	Lesson	What it covers
6.1	The EU carbon border	Covered sectors, embedded emissions, authorised declarants, and certificates under the CBAM.
6.2	Exporters and suppliers	What exporters in India, Southeast Asia, and elsewhere must measure and report; the UK mechanism.
6.3	Product regulation	The Digital Product Passport, the EU Battery Regulation, and the packaging regulation.
6.4	Minerals	The EU Conflict Minerals Regulation, the OECD Minerals Guidance, and the Responsible Minerals Assurance Process.
6.5	Trade policy	Sustainability provisions in trade agreements, private standards, and critical minerals.

Ref.	On completing this module, you should be able to:
LO 6.1	Explain how the EU Carbon Border Adjustment Mechanism applies to an imported good.
LO 6.2	Calculate the embedded emissions and the carbon border cost of a consignment.
LO 6.3	Describe the data that the Digital Product Passport and the EU Battery Regulation require.

Standards and frameworks	EU Carbon Border Adjustment Mechanism (EU 2023/956); EU Ecodesign for Sustainable Products Regulation (2024); EU Battery Regulation (EU 2023/1542); EU Packaging and Packaging Waste Regulation (2025); EU Conflict Minerals Regulation (2017); OECD Due Diligence Guidance for Minerals; Responsible Minerals Assurance Process.
Core reading	Marked extract from European Commission, Guidance document on CBAM implementation for installation operators outside the EU.
Key terms	embedded emissions; authorised declarant; CBAM certificate; default value; carbon price paid; product passport; conflict mineral; smelter audit.
Case study	An Indian steel exporter. Preparing emissions data, verification, and pricing for sales into the European Union under the CBAM.
Practice exercise	Calculate the certificates due on a consignment of steel, net of a carbon price paid at origin.

MODULE 7 OF 8 • 2 HOURS 15 MINUTES • 5 LESSONS

Traceability, Data, and Resilience

Knowing where goods come from, trusting the data, and protecting supply against physical shocks.

No.	Lesson	What it covers
7.1	Traceability systems	GS1 identifiers and EPCIS, batch and lot tracing, and what full traceability costs.
7.2	Technologies	Satellite monitoring, distributed ledgers, isotopic and DNA testing, and connected sensors.
7.3	Supplier data	EcoVadis, Sedex, and CDP; data quality; verification and assurance.
7.4	Physical risk	Mapping climate hazards across suppliers, single points of failure, and ISO 22301.
7.5	Resilience	Diversification, nearshoring, inventory, and supplier development, and their cost in money and emissions.

Ref.	On completing this module, you should be able to:
LO 7.1	Describe the GS1 standards that support traceability.
LO 7.2	Evaluate the reliability of supplier sustainability data from ratings and audits.
LO 7.3	Assess the exposure of a supplier base to physical climate hazards.

Standards and frameworks	GS1 standards and EPCIS 2.0; ISO 22095:2020; ISO 22301:2019; Global Forest Watch; EcoVadis; Sedex; CDP.
Core reading	Marked extract from GS1, EPCIS and Core Business Vocabulary, Release 2.0.
Key terms	traceability; chain of custody; lot; event data; remote sensing; data quality; single point of failure; business continuity; nearshoring.
Case study	The 2011 Thailand floods. How one flood stopped electronics and vehicle production across several countries.
Practice exercise	Build a physical risk heat map for twenty suppliers using public hazard data.

MODULE 8 OF 8 • 2 HOURS 15 MINUTES • 5 LESSONS

Building the Programme

Policy, supplier management, circular flows, finance, and reporting, assembled into one programme.

No.	Lesson	What it covers
8.1	Policy and targets	Supplier codes, sourcing policies, indicators, and accountability.
8.2	The supplier lifecycle	Onboarding, assessment, corrective action, development, and exit.
8.3	Circular supply chains	Reverse logistics, take-back, remanufacturing, and producer responsibility.
8.4	Finance and incentives	Supply chain finance priced on sustainability performance, and longer contracts.
8.5	Reporting	Value chain disclosures under IFRS S2 and the ESRS; GRI 308 and GRI 414; modern slavery statements.

Ref.	On completing this module, you should be able to:
LO 8.1	Design a supplier assessment and corrective action process.
LO 8.2	Explain how sustainability-linked supply chain finance works.
LO 8.3	Formulate a twelve-month sustainable supply chain programme.

Standards and frameworks	ISO 20400:2017; IFRS S2; ESRS; GRI 308 Supplier Environmental Assessment; GRI 414 Supplier Social Assessment; UK Modern Slavery Act 2015.
Core reading	Marked extract from GRI 308: Supplier Environmental Assessment and GRI 414: Supplier Social Assessment (2016).
Key terms	supplier lifecycle; corrective action plan; supplier development; reverse logistics; take-back; reverse factoring; modern slavery statement; roadmap.
Case study	PUMA and IFC. A supplier finance programme in which better sustainability scores earn cheaper financing.
Practice exercise	Outline a twelve-month programme with priorities, owners, and measures.

COURSE 03

Learning and Assessment

How you will learn

Recorded lessons	Five lessons in each module, available at any time on the IISF learning platform.
Core reading	One marked extract in each module, of about ten pages, taken from the standards and reports named in this syllabus.
Practice exercise	One exercise in each module, with a worksheet and a worked solution. It is not assessed.
Case study	One case in each module, drawn from practice in advanced and emerging markets.

How you will be assessed

Module quizzes	A short quiz at the end of each of the eight modules.
Final quiz	A quiz covering all eight modules, taken once the module quizzes are complete.
Pass requirement	Completion of the eight module quizzes and a pass in the final quiz. The pass mark is stated on the learning platform.

Certificate

Course certificate	The IISF Certificate of Completion for this course is awarded to participants who meet the pass requirement.
Executive Certificate	Participants who earn the certificate in all six courses receive the IISF Executive Certificate in Sustainability and Sustainable Finance.
Verification	Every certificate carries a reference that can be checked online.

COURSE 03

Core References

The course draws on the sources below. Each module names the standards and frameworks it teaches, and the learning platform links to the current edition of each.

Publisher or author	Document
GHG Protocol	Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011)
GHG Protocol	Technical Guidance for Calculating Scope 3 Emissions (2013)
ISO	ISO 20400:2017 Sustainable procurement: guidance
UN Global Compact and BSR	Supply Chain Sustainability: A Practical Guide for Continuous Improvement (2015)
OECD	Due Diligence Guidance for Responsible Business Conduct (2018)
United Nations	Guiding Principles on Business and Human Rights (2011)
European Union	Regulation (EU) 2023/1115 on deforestation-free products, as amended
European Union	Regulation (EU) 2023/956 establishing a carbon border adjustment mechanism
European Union	Directive (EU) 2024/1760 on corporate sustainability due diligence, as amended
Smart Freight Centre	GLEC Framework for logistics emissions accounting and reporting
Accountability Framework initiative	Accountability Framework: Core Principles
Science Based Targets initiative	Corporate Net-Zero Standard, Version 2.0

Currency of the syllabus

Standards and regulations are cited as in force in October 2026. Lessons are revised when a named standard changes, and the revision is recorded on the learning platform.

EXECUTIVE EDUCATION

The Learning Pathway

This course is one of six. Each stands alone and may be taken in any order, although Course 1 is recommended first.

Course	Title	Study time
Course 1	Foundations of Sustainability	20 h
Course 2	Sustainable Business Models	20 h
Course 3	Sustainable Supply Chains This course	20 h
Course 4	Sustainable Agriculture and Food Systems	20 h
Course 5	Renewable Energy and Green Infrastructure	20 h
Course 6	Impact Investing	20 h

Fees and the Executive Certificate

Each course costs USD 200. The six courses taken together cost USD 1,000. Completing all six earns the IISF Executive Certificate in Sustainability and Sustainable Finance.

Short courses and the CSFP

A short course is assessed by online quiz. The Chartered Sustainable Finance Professional (CSFP) is a designation earned by proctored examination. The short courses carry no exemption from the CSFP examinations, and they are useful preparation for Level I.

About IISF

The International Institute for Sustainable Finance (IISF) is a professional body that sets standards of competence and conduct for sustainable finance, transition capital, climate risk, and responsible investment. It awards the CSFP designation.

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