Sample Scope 3 GHG Inventory Reporting Template

This sample reporting template illustrates the reporting requirements of the *GHG Protocol Corporate Standard* and the *Scope 3 Standard*. Companies may use any format to report emissions, provided that it contains all of the reporting requirements. This sample reporting template includes scope 1, scope 2, and scope 3 emissions and contains required information only. Companies should also report optional information where relevant.

## Part 1: Descriptive information

|  |  |
| --- | --- |
| Descriptive information | Company response |
| Company name |  |
| Description of the company |  |
| Chosen consolidation approach (equity share, operational control or financial control) |  |
| Description of the businesses and operations included in the company’s organizational boundary |  |
| The reporting period covered |  |
| A list of scope 3 activities included in the report |  |
| A list of scope 1, scope 2, and scope 3 activities excluded from the report with justification for their exclusion |  |
| The year chosen as base year and rationale for choosing the base year**[[1]](#footnote-1)** |  |
| Once a base year has been established, the chosen base year emissions recalculation policy. If base year emissions have been recalculated, the context for any significant emissions changes that triggered the recalculation. |  |

## Part 2: Greenhouse gas emissions data

|  |  |
| --- | --- |
| Scopes and categories[[2]](#footnote-2) | Metric tons CO2e |
| Scope 1: Direct emissions from owned/controlled operations |  |
| Scope 2: Indirect emissions from the use of purchased electricity, steam, heating, and cooling |  |
| Upstream scope 3 emissions | |
| Category 1: Purchased goods and services |  |
| Category 2: Capital goods |  |
| Category 3: Fuel- and energy-related activities (not included in scope 1 or scope 2) |  |
| Category 4: Upstream transportation and distribution |  |
| Category 5: Waste generated in operations |  |
| Category 6: Business travel |  |
| Category 7: Employee commuting |  |
| Category 8: Upstream leased assets |  |
| Other |  |
| Downstream scope 3 emissions | |
| Category 9: Downstream transportation and distribution |  |
| Category 10: Processing of sold products |  |
| Category 11: Use of sold products |  |
| Category 12: End-of-life treatment of sold products |  |
| Category 13: Downstream leased assets |  |
| Category 14: Franchises |  |
| Category 15: Investments[[3]](#footnote-3) |  |
| Other |  |

## Part 2: Greenhouse gas emissions data (continued)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Greenhouse gas emissions | CO2 | | CH4 | | N2O | | HFCs | | PFCs | | SF6 | | NF3 | | |
| Metric tons CO2 | Metric tons CO2e | Metric tons CH4 | Metric tons CO2e | Metric tons N2O | Metric tons CO2e | Metric tons of each HFC | Metric tons CO2e | Metric tons of each PFC | Metric tons CO2e | Metric tons SF6 | Metric tons CO2e | Metric tons NF3 | Metric tons CO2e |
| Scope 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Scope 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Part 3: Biogenic CO2 emissions data (if applicable)

|  |  |
| --- | --- |
| Scopes and categories | Metric tons biogenic CO2 |
| Direct biogenic CO2 emissions from owned/controlled operations |  |
| Indirect biogenic CO2 emissions from the use of purchased electricity, steam, heating, and cooling |  |
| Indirect biogenic CO2 emissions - Upstream | |
| Purchased goods and services |  |
| Capital goods |  |
| Fuel- and energy-related activities (not included in scope 1 or scope 2) |  |
| Upstream transportation and distribution |  |
| Waste generated in operations |  |
| Business travel |  |
| Employee commuting |  |
| Upstream leased assets |  |
| Other |  |
| Indirect biogenic CO2 emissions - Downstream | |
| Downstream transportation and distribution |  |
| Processing of sold products |  |
| Use of sold products |  |
| End-of-life treatment of sold products |  |
| Downstream leased assets |  |
| Franchises |  |
| Investments[[4]](#footnote-4) |  |
| Other |  |

## Part 4: Description of methodologies and data used

|  |  |
| --- | --- |
| **Scope** | **Methodologies used to calculate or measure emissions, providing a reference or link to any calculation tools used** |
| Scope 1 |  |
| Scope 2 |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Scope and category** | **Description of the types and sources of data used to calculate emissions** | **Description of the data quality of reported emissions** | **Description of the methodologies, allocation methods, and assumptions used to calculate emissions** | **Percentage of emissions calculated using data obtained from suppliers or other value chain partners** |
| Upstream scope 3 emissions | | | | |
| Category 1: Purchased goods and services |  |  |  |  |
| Category 2: Capital goods |  |  |  |  |
| Category 3: Fuel- and energy-related activities (not included in scope 1 or scope 2) |  |  |  |  |
| Category 4: Upstream transportation and distribution |  |  |  |  |
| Category 5: Waste generated in operations |  |  |  |  |
| Category 6: Business travel |  |  |  |  |
| Category 7: Employee commuting |  |  |  |  |
| Category 8: Upstream leased assets |  |  |  |  |
| Other |  |  |  |  |

**Part 4: Description of scope 3 methodologies and data used (continued)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Scope and category** | **Description of the types and sources of data used to calculate emissions** | **Description of the data quality of reported emissions** | **Description of the methodologies, allocation methods, and assumptions used to calculate emissions** | **Percentage of emissions calculated using data obtained from suppliers or other value chain partners** |
| Downstream scope 3 emissions | | | | |
| Category 9: Downstream transportation and distribution |  |  |  |  |
| Category 10: Processing of sold products |  |  |  |  |
| Category 11: Use of sold products |  |  |  |  |
| Category 12: End-of-life treatment of sold products |  |  |  |  |
| Category 13: Downstream leased assets |  |  |  |  |
| Category 14: Franchises |  |  |  |  |
| Category 15: Investments[[5]](#footnote-5) |  |  |  |  |
| Other |  |  |  |  |

(If applicable)

## Part 5: Greenhouse gas emissions in the base year

Please state your base year emissions here. If base year emissions were recalculated, note the year the recalculation occurred

|  |  |
| --- | --- |
| Scopes and categories[[6]](#footnote-6) | Metric tons CO2e |
| Scope 1: Direct emissions from owned/controlled operations |  |
| Scope 2: Indirect emissions from the use of purchased electricity, steam, heating, and cooling |  |
| Upstream scope 3 emissions | |
| Category 1: Purchased goods and services |  |
| Category 2: Capital goods |  |
| Category 3: Fuel- and energy-related activities (not included in scope 1 or scope 2) |  |
| Category 4: Upstream transportation and distribution |  |
| Category 5: Waste generated in operations |  |
| Category 6: Business travel |  |
| Category 7: Employee commuting |  |
| Category 8: Upstream leased assets |  |
| Other |  |
| Downstream scope 3 emissions | |
| Category 9: Downstream transportation and distribution |  |
| Category 10: Processing of sold products |  |
| Category 11: Use of sold products |  |
| Category 12: End-of-life treatment of sold products |  |
| Category 13: Downstream leased assets |  |
| Category 14: Franchises |  |
| Category 15: Investments[[7]](#footnote-7) |  |
| Other |  |

**Part 6: Optional Information**

*As stated on page 120 of the Corporate Value Chain (Scope 3) Accounting and Reporting Standard, a public GHG emissions report should include, when applicable, the following additional information:*

* Emissions data further subdivided where this adds relevancy and transparency (e.g., by business unit, facility, country, source type, activity type, etc.)
* Emissions data further disaggregated within scope 3 categories where this adds relevance and transparency (e.g., reporting by different types of purchased materials within category 1, or different types of sold products within category 11)
* Emissions from scope 3 activities not included in the list of scope 3 categories (e.g., transportation, of attendees to/from conferences/events), reported separately (e.g., in an “other” scope 3 category
* Emissions of GHGs reported in metric tons of each individual gas
* Emissions of any GHGs other than CO2, CH4, N2O, HFCs, PFCs, SF6, and NF3 whose 100-year GWP values have been identified by the IPCC to the extent they are emitted in the company’s value chain (e.g., CFCs, HCFCs, NOX, etc.) and a list of any additional GHGs included in the inventory
* Historic scope 3 emissions that have previously occurred, reported separately from future scope 3 emissions expected to occur as a result of the reporting company’s activities in the reporting year (e.g., from Waste generated in operations, Use of sold products, End-of-life treatment of sold products)
* Qualitative information about emission sources not quantified
* Information on any GHG sequestration or removals, reported separately from scope 1, scope 2 and scope 3 emissions
* Information on project-based GHG reductions calculated using the project method (e.g., using the *GHG Protocol for Project Accounting*), reported separately from scope 1, scope 2, and scope 3 emissions
* Quantitative assessments of data quality
* Information on inventory uncertainty (e.g., information on the causes and magnitude of uncertainties in emission estimates) and an outline of policies in place to improve inventory quality
* The type of assurance performed (first or third party), the relevant competencies of the assurance provider(s), and the opinion issued by the assurance provider
* Relevant performance indicators and intensity ratios
* Information on the company’s GHG management and reduction activities, including scope 3 reduction targets, supplier engagement strategies, product GHG reduction initiatives, etc.
* Information on supplier/partner engagement and performance
* Information on product performance
* A description of performance measured against international and external benchmark
* Information on purchases of GHG reduction instruments, such as emissions allowances and offsets from outside the inventory boundary
* Information on reductions at sources inside the inventory boundary that have been sold/transferred as offsets to a third party
* Information on any contractual provisions addressing GHG-related risks or obligations
* Information on the causes of emissions changes that did not trigger a scope 3 base year emissions recalculation
* GHG emissions data for all years between the scope 3 base year and the reporting year (including details of and reasons for recalculations, if appropriate)
* Additional explanations to provide context to the data

1. If a company has different base years for different scopes, base year information should be provided separately for each scope. Establishing a base year is required for scope 1 and 2 emissions, and required for scope 3 emissions when companies choose to track performance or set a reduction target. [↑](#footnote-ref-1)
2. Further disaggregation of certain categories may be necessary. Additionally, if categorization of scope 3 activities is not followed as prescribed in the standard, indicate where they are included. [↑](#footnote-ref-2)
3. If the reporting company is an initial sponsor or lender of a project, also account for the projected lifetime emissions of relevant projects financed during the reporting year and report those emissions separately from scope 3. [↑](#footnote-ref-3)
4. If the reporting company is an initial sponsor or lender of a project, also account for the projected lifetime emissions of relevant projects financed during the reporting year and report those emissions separately from

   scope 3. [↑](#footnote-ref-4)
5. If the reporting company is an initial sponsor or lender of a project, also account for the projected lifetime emissions of relevant projects financed during the reporting year and report those emissions separately from scope 3. [↑](#footnote-ref-5)
6. Further disaggregation of certain categories may be necessary. Additionally, if categorization of scope 3 activities is not followed as prescribed in the standard, indicate where they are included. [↑](#footnote-ref-6)
7. If the reporting company is an initial sponsor or lender of a project, also account for the projected lifetime emissions of relevant projects financed during the reporting year and report those emissions separately from scope 3. [↑](#footnote-ref-7)