

Recommended format for consolidated statement of GHG emissions (values shown for illustration only)

REPORTING COMPANY		NAME	CONTACT										
Person or Entity responsible for the report		NAME	CONTACT										
Reporting period covered		From	MM/DD/YYYY	To	MM/DD/YYYY								
Organizational boundaries		Attached document											
Reporting boundaries		Attached document											
EMISSIONS		Notes	20xx CO <sub>2</sub> e										
		TOTAL (Tonnes p.a.)	Carbon dioxide (CO <sub>2</sub> )	Methane (CH <sub>4</sub> )	Nitrous oxide (N <sub>2</sub> O)	Hydrofluoro- carbons (weighted average)	Perfluoro- carbons tonnes (weighted average) (PFCs)	Sulfur hexafluoride (SF <sub>6</sub> )	Nitrogen trifluoride (NF <sub>3</sub> )	Quantitative uncertainty	Qualitative uncertainty		
		GWP	1	30	265	5 000	4 000	23 500	16 100				
1	Category 1 : Direct GHG emissions and removals in tonnes CO <sub>2</sub> e (1)	83 205	83 050	149	6	0	0	0	0				
1.1	Direct emissions from stationary combustion	2 050	2 050	0	0	0	0	0	0	7%			
1.2	Direct emissions from mobile combustion	81 005	81 000	5	0	0	0	0	0	7%			
1.3	Direct process emissions and removals arise from industrial processes	0	0	0	0	0	0	0	0				
1.4	Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	0	0	0	0	0	0	0	0				
1.5	Direct emissions and removals from Land Use, Land Use Change and Forestry	0	0	0	0	0	0	0	0				
Direct emissions in tonnes of CO <sub>2</sub> from biomass		718	718										
	Indirect Emissions in tonnes CO <sub>2</sub> e (2)	S/NS[*]	4 157 450										
2	Category 2 : Indirect GHG emissions from imported energy (3)		70 000										
2.1	Indirect emissions from imported electricity		60 000										
2.2	Indirect emissions from imported energy		10 000										
3	Category 3 : Indirect GHG emissions from transportation		614 950										
3.1	Emissions from Upstream transport and distribution for goods		153 200										
3.2	Emissions from Downstream transport and distribution for goods		320 000										
3.3	Emissions from Employee commuting includes emissions		12 200										
3.4	Emissions from Client and visitor transport	NS											
3.5	Emissions from Business travels		129 550										
4	Category 4: Indirect GHG emissions from products used by organization		3 372 500										
4.1	Emissions from Purchased goods		3 202 500										
4.2	Emissions from Capital goods		125 000										
4.3	Emissions from the disposal of solid and liquid waste		45 000										
4.4	Emissions from the use of assets	NS											
4.5	Emissions from the use of services that are not described in the above subcategories (consulting, cleaning, maintenance, mail delivery, bank, etc.)	NS											
5	Category 5: Indirect GHG emissions associated with the use of products from the organization		100 000										
6.1	Emissions or removals from the use stage of the product		100 000										
6.2	Emissions from downstream leased assets	NS											
6.3	Emissions from end of life stage of the product	NS											
6.4	Emissions from investments	NS											
6	Category 6: Indirect GHG emissions from other sources	NS											
REMOVALS (4)													
Direct removals in tonnes CO <sub>2</sub> e		100	100	0	0	0	0	0	0			C	
STORAGE (5), (6), (7)													
Total storage as of year end in tonnes CO <sub>2</sub> e		10	10	0	0	0	0	0	0			C	
CARBON FINANCIAL INSTRUMENTS (8)													
Total Renewable Electricity purchased in kWh		575 000	kWh	Market based emission factors compliant with ISO 14064-1 Annex E									
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		150 000	kWh	13 gCO <sub>2</sub> e/kWh		1,9 tCO <sub>2</sub> e		See attached document					
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		45 000	kWh	6 gCO <sub>2</sub> e/kWh		0,2 tCO <sub>2</sub> e		See attached document					
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		375 000	kWh	15 gCO <sub>2</sub> e/kWh		2,7 tCO <sub>2</sub> e		See attached document					
Renewable Electricity purchased in kWh with contractual instruments not compliant with ISO 14064-1 Annex E criteria		200 000	kWh										
Offsets from GHG Scheme AA in tonnes CO <sub>2</sub> e		95 000	CO <sub>2</sub> e										
Credits from GHG Scheme BB in tonnes CO <sub>2</sub> e		125 000	CO <sub>2</sub> e										
Other related information													
Performance tracking (emissions and removals by metric, e.g. tonnes CO <sub>2</sub> e per annual revenue)												See attached document	
Base year GHG emissions, removals, and stocks; and adjustments to base year												See attached document	
Disclosure of most significant sources, sinks, and reservoirs												See attached document	
Statements of emissions (CO <sub>2</sub> e) per unit of relevant units												See attached document	
Statement of emission reduction initiatives												See attached document	
Significance criteria												See attached document	
Uncertainty assessment												See attached document	
Notes													

Key

- (1) Category 1 (direct emission) is subdivided in accordance with the recommendations of [Annex B](#).
- (2) Indirect emissions are subdivided in accordance with the recommendations of [Annex B](#) and are fully compatible with standards requirements.

- (3) This category may include transmission and distribution emissions.
- (4) This document does not provide any recommendations or requirements for removal subdivision.
- (5) Storage is not addressed in this document (no recommendation or requirements). Reporting this category is optional.
- (6) The storage category includes GHGs in sinks and reservoirs. These may also be considered “pools” of carbon as opposed to “fluxes” of carbon. Carbon stored in soil can be considered “geologic,” or, at the reporter’s option, this category may be further subdivided.
- (7) Reporters may include in this category GHGs stored in refrigeration equipment and stocks of fuel, as well as carbon stored in products (e.g. wood furniture).
- (8) If reported, carbon financial instruments are neither added nor subtracted from the organization inventory in accordance with [9.3.3](#).

NOTE These are the only fixed parts of the framework. The labelling of entries under each of these categories is a matter of choice by the reporting organization, although adherence to International Standards and good accounting practices is encouraged.

**Figure F.1 — Illustrative template to provide a framework for reporting**