

# Sample Scope 3 GHG Inventory Reporting Template

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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 <sup>1</sup>	
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.	

<sup>1</sup> 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.

## Part 2: Greenhouse gas emissions data

Scopes and categories <sup>2</sup>	Metric tons CO <sub>2</sub> e
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 <sup>3</sup>	
Other	

<sup>2</sup> 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.

<sup>3</sup> 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.

Part 2: Greenhouse gas emissions data (continued)

Greenhouse gas emissions	CO <sub>2</sub>		CH <sub>4</sub>		N <sub>2</sub> O		HFCs		PFCs		SF <sub>6</sub>	
	Metric tons CO <sub>2</sub>	Metric tons CO <sub>2</sub> e	Metric tons CH <sub>4</sub>	Metric tons CO <sub>2</sub> e	Metric tons N <sub>2</sub> O	Metric tons CO <sub>2</sub> e	Metric tons of each HFC	Metric tons CO <sub>2</sub> e	Metric tons of each PFC	Metric tons CO <sub>2</sub> e	Metric tons SF <sub>6</sub>	Metric tons CO <sub>2</sub> e
Scope 1												
Scope 2												

### Part 3: Biogenic CO<sub>2</sub> emissions data (if applicable)

Scopes and categories	Metric tons biogenic CO <sub>2</sub>
Direct biogenic CO <sub>2</sub> emissions from owned/controlled operations	
Indirect biogenic CO <sub>2</sub> emissions from the use of purchased electricity, steam, heating, and cooling	
Indirect biogenic CO <sub>2</sub> 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 CO <sub>2</sub> 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 <sup>4</sup>	
Other	

<sup>4</sup> 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.

#### 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 <sup>5</sup>				
Other				

<sup>5</sup> 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.

(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 <sup>6</sup>	Metric tons CO <sub>2</sub> e
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 <sup>7</sup>	
Other	

<sup>6</sup> 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.

<sup>7</sup> 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.

## 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 CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, and SF<sub>6</sub> 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, NF<sub>3</sub>, NO<sub>x</sub>, 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