

Greenhouse Gas Protocol (GHGP)

Disclosure checklist

December 2024



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Greenhouse Gas Protocol (GHGP) disclosure checklist

Name of entity:

Prepared by:

Reporting period:

Approved by:

Instructions and explanatory comments

Completion of this checklist is mandatory for all limited assurance or reasonable assurance engagements performed in accordance with EY Sustainability Assurance Methodology (SAM) that include greenhouse gas (GHG) emissions in the subject matter* AND identify any of the below as the criteria (collectively, the “GHGP”):

- ▶ The GHG Protocol: A Corporate Accounting and Reporting Standard ("Corporate Standard")
- ▶ The GHG Protocol Scope 2 Guidance ("Scope 2 Guidance")
- ▶ The GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard ("Scope 3 Standard")
- ▶ The GHG Protocol Technical Guidance for Calculating Scope 3 Emissions ("Scope 3 Technical Guidance")

**This includes assurance engagements where GHG is the ‘only’ subject matter or where GHG is one or more of the KPIs reported in the subject matter information.*

Note: The checklist does not apply to situations where GHG emissions have been prepared in accordance with IFRS Sustainability Disclosure Standards issued by the ISSB (engagement teams, in this case, must complete the ISSB Climate-related disclosure checklist) or in accordance with European Sustainability Disclosure Standards (ESRS).

This checklist includes references to the required disclosures and other disclosures the GHGP collectively considers to be recommended and optional.

The Corporate Standard was published in 2004 and was amended by the Scope 2 Guidance when it was published in 2015. The Scope 3 Standard was published in 2011 as a supplement to the Corporate Standard, and the Scope 3 Technical Guidance was published in 2013 as a supplement to the Scope 3 Standard. As described in Table 1.1 of the Scope 3 Standard, Corporate-level GHG reporting options, there are three reporting options under the GHGP. Some sustainability reporting frameworks refer to the GHG Protocol and require the disclosure of Scope 3 emissions. Therefore, not all these options are available for entities applying those frameworks.

Option	Description	Applicable GHG Criteria – illustrative example of referencing criteria	Applicable sections of the checklist
1	A company reports its Scope 1 and Scope 2 GHG emissions and either: (1) no	The GHG Protocol: A Corporate Accounting and Reporting	Required: 1, 2, 4, 5, 7

Option	Description	Applicable GHG Criteria – illustrative example of referencing criteria	Applicable sections of the checklist
	Scope 3 emissions; or (2) Scope 3 emissions from activities that are not aligned with any of the prescribed Scope 3 categories (the latter is very rare)	<u>Standard</u> and <u>The GHG Protocol Scope 2 Guidance</u> .	As applicable: 3, 6, 8 – 17, 21, 29 - 43 Not applicable: 18 – 20, 22 - 28
2	A company reports its Scope 1 and Scope 2 GHG emissions and some, but not all, relevant and material Scope 3 GHG emissions in accordance with the Scope 3 calculation guidance but not following the Scope 3 reporting guidance	<u>The GHG Protocol: A Corporate Accounting and Reporting Standard</u> , <u>The GHG Protocol Scope 2 Guidance</u> and the <u>Technical Guidance for Calculating Scope 3 Emissions for the reported Scope 3 emissions</u> . The <u>GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard</u> is not applied	Required: 1, 2, 4, 5, 7, 18, 20 As applicable: 3, 6, 8 – 17, 21 - 43 Not applicable: 19
3	A company reports its Scope 1 and Scope 2 GHG emissions and all relevant and material categories of Scope 3 GHG emissions	<u>The GHG Protocol: A Corporate Accounting and Reporting Standard</u> , <u>The GHG Protocol Scope 2 Guidance</u> , <u>The GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard</u> and <u>The GHG Protocol Technical Guidance for Calculating Scope 3 Emissions</u>	Required: 1, 2, 4, 5, 7, 19, 20 As applicable: 3, 6, 8 – 17, 21 - 43 Not applicable: 18

This checklist is intended to provide users with a summary of the required, recommended and optional disclosures within the standards and guidance from the GHGP described above in one place. In addition, this checklist does not include any incremental disclosure requirements from sustainability reporting frameworks that refer to the GHGP. Reading this checklist is not a replacement for reading the relevant portions of the GHGP standards and guidance. Entities should refer directly to the relevant GHGP source for the comprehensive disclosure requirements and additional context.

Items in the checklist denoted by the following symbol (§) are not explicit reporting requirements from the GHGP. We recommend that, entities consider disclosing this information as it helps to meet the objectives of the related required disclosures included in the GHGP.

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Instructions — One of the following responses is required for each disclosure question within the respective sections of this checklist:

- ▶ **Yes** — Indicates the disclosure was made
- ▶ **No** — Indicates that the disclosure is applicable but has not been made
- ▶ **N/A** — Item not present (disclosure not applicable to the company)

Reference/Explanation — Required for all responses for required disclosures – “yes” and “no”. If checked “yes”, then the disclosure location should be noted (e.g., report, schedule, footnote number). No = Disclosure is applicable but has not been made. Any item marked 'No' should be explained, giving the reason for the omission on the checklist or on a separate working paper, including disclosures that are omitted because they are deemed by management to be immaterial, and also – when applicable - including the amounts or percentages involved, to assist in the assessment of compliance with the GHGP.

The recommended and optional disclosures specified in the GHGP are noted throughout the checklist, by inserting “**Recommended**” or “**Optional**” in front of the item. Although these disclosures are not required by the GHGP, they should be made if the entity determines that excluding such disclosures would make the presentation of the GHG emissions misleading. An entity does not need to provide an explanation for any recommended or optional item marked “No”. “No” indicates that the entity has concluded that the exclusion of such a recommended or optional disclosure does not make the presentation of the information misleading.

I. General disclosures

Description of the company and inventory boundary

- | | | | | |
|----|---|--------------------------|--------------------------|--------------------------|
| 1. | Disclose the following information about the reporting boundary for the Statements of GHG emissions: (Corporate Standard Chapter 9) | | | |
| a. | The organisational boundary (e.g., legal entities, geographic locations) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| i. | Optional: A list of facilities included in the reported emissions inventory | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. | The operational boundary (e.g., emissions associated with its operations) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. | The consolidation approach (e.g., equity share, financial control, operational control) applied consistently to the inventory | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | Disclose the reporting period covered by the Statements of GHG emissions. In most cases, this can be made apparent by headings (e.g., "Statements of GHG emissions for the year ended 12/31/2X"), Otherwise, separate disclosure is required. (Corporate Standard Chapter 9) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. | Optional: If the entity has contracts that address GHG-related risks and obligations (e.g., a joint operation with a contract that specifies how the ownership of emissions or the responsibility for managing emissions and associated risk is distributed between the parties involved in the joint operation), disclose information about the contractual provisions that address GHG-related risks and obligations (Corporate Standard Chapter 9, Scope 3 Guidance Chapter 11) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Information on Scope 1 and Scope 2 emissions

- | | | | | |
|----|--|--------------------------|--------------------------|--------------------------|
| 4. | Disclose the following separately for each Scope, inclusive of emissions from all seven GHGs, and independent of any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances) and/or carbon offsets: (Corporate Standard Chapter 9, Scope 2 Guidance Chapter 7, Scope 3 Standard Chapter 11) | | | |
| a. | Total Scope 1 emissions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. | Total Scope 2 location-based method (LBM) emissions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. | Total Scope 2 market-based method (MBM) emissions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Note: In cases where a company does not have MBM information or has operations in locations that do not support a MBM approach, emissions shall be calculated using the LBM (making such operations' results identical for LBM and MBM) | | | |

	Yes	No	N/A	Reference/Explanation
5. Disclose the following separately by the seven GHGs that are material to the company (CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃) in metric tons and in tons of CO ₂ equivalent: (Corporate Standard Chapter 9, Scope 3 Standard Chapter 11) Note: The requirement in the Corporate Standard includes six GHGs. However, the Scope 2 Guidance amended the Corporate Standard to include NF ₃ as a seventh GHG for disclosure				
a. Scope 1 emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Scope 2 LBM emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Scope 2 MBM emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. Optional: Emissions in the reporting entity's operations or value chain from GHGs that are not CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ or NF ₃ but have a Global Warming Potential (GWP) identified by the IPCC, separately from the emissions for the reported Scopes, along with a list of those GHGs included in the inventory	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. If the reporting entity consumes biogenically sequestered carbon as fuel (e.g., biomass, biofuels), disclose the direct CO ₂ from those biogenic emissions separately from the Scope 1 and Scope 2 GHG emissions and by Scope (Corporate Standard Chapter 9, Scope 2 Guidance Chapter 7)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
a. Recommended: Disclose biogenic CO ₂ emissions from electricity use separately from the Scopes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Recommended: Disclose whether any GHG emissions other than CO ₂ associated with biogenic emissions from electricity use are not available for, or have been excluded from, the LBM grid average emission factors or the MBM information applied (e.g., have CH ₄ and N ₂ O been excluded)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. Disclose the following about the methodologies used to calculate and measure Scope 1 and Scope 2 GHG emissions: (Corporate Standard Chapter 9, Scope 2 Guidance Chapter 7)				
a. Scope 1 GHG emissions				
i. A description of any estimation methodologies used (e.g., proxies, gap filling methodologies), including providing a reference or link to any calculation tools used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. References to the emission factors used (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the data sources used (e.g., to the extent material, actual activity data vs estimated activity data) (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. A description of any significant assumptions used in the calculation (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	N/A	Reference/Explanation
b. Scope 2 LBM GHG emissions				
i. A description of any estimation methodologies used (e.g., proxies, gap filling methodologies), including providing a reference or link to any calculation tools used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. References to the emission factors used (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the data sources used (e.g., to the extent material, actual activity data vs estimated activity data) (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. A description of any significant assumptions used in the calculation (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Scope 2 MBM GHG emissions				
i. A description of any estimation methodologies used (e.g., proxies, gap filling methodologies), including providing a reference or link to any calculation tools used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. References to the emission factors used (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the data sources used (e.g., to the extent material, actual activity data vs estimated activity data) (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. A description of any significant assumptions used in the calculation (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
v. <u>Recommended</u> : In cases where a company does not have MBM information or has operations in locations that do not support a MBM approach, disclose the percentage of overall electricity consumption reported in the market-based method that reflects actual markets with contractual information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vi. The category or categories of instruments (e.g., RECs, green tariffs, supplier-specific) from which the MBM emission factors were derived, where possible specifying the energy generation technologies (e.g., wind, solar) (Scope 2 Guidance Chapter 7, Chapter 8)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(a) <u>Recommended</u> : Disclose key features associated with the contractual instruments claimed, including any instrument certification labels that include their own set of eligibility criteria, as well as characteristics of the energy generation facility and the policy context of the instrument	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(b) <u>Recommended</u> : If the contractual instruments claimed in the reported Scope 2 MBM emissions reflect a substantive contribution by the company in helping to implement new low-carbon projects, disclose narrative information about how this was done	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		Yes	No	N/A	Reference/Explanation
	(c) Optional: Disclose an internal or external third-party assurance process, or assurance of conformance provided by a certification programme, supplier label, green or power programme (e.g., through an assurance form)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8.	Disclose any exclusions of sources, facilities and/or operations from emissions disclosures. (Corporate Standard Chapter 9, Scope 2 Guidance Chapter 7, Scope 3 Standard Chapter 11) Note: Emissions disclosed by reporting entities shall be complete within the selected reporting boundary, and the reporting boundary shall be complete to reflect the operations of the company. Any exclusions should be justified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	a. Optional: Disclose qualitative information about any emission sources that are not quantified and included in the reported emissions (Scope 3 Standard Chapter 11) (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9.	If the reporting entity adds together its Scope 1 and Scope 2 emissions to report an aggregate value, disclose either of the following: (Scope 2 Guidance Chapter 7)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	a. Two aggregate values (i.e., one reflecting each Scope 2 method – LBM and MBM); or	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b. An aggregate value reflecting one of the Scope 2 methods (LBM or MBM) and the Scope 2 method used. Note: The method used should be the same method used for goal setting, if applicable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10.	Optional: Disclose further disaggregation of emissions data, such as by business units, facilities, country, source types (e.g., stationary combustion, process, fugitive), and activity types (e.g., production of electricity, transportation). (Corporate Standard Chapter 9, Scope 3 Standard Chapter 11)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Information on base year					
11.	Disclose the following about the base year: (Corporate Standard Chapter 5 and 9, Scope 2 Guidance Chapter 7, Scope 3 Standard Chapter 11) Note: A reporting entity is required to establish and report on a base year for Scope 1 and Scope 2 emissions, but it is not required to set a base year for Scope 3 emissions until it chooses to track Scope 3 performance or sets a Scope 3 reduction target Note: If the reporting entity discloses information on base year and has a goal related to its base year emissions, consider disclosing the goal and annual progress against the goal				

	Yes	No	N/A	Reference/Explanation
Note: If information on base year is not included in the presentation of the subject matter that is subject to assurance, the reporting entity should consider what disclosures on the subject matter may be appropriate to provide context to report users related to base year reporting				
a. Year chosen as base year and reasons for choosing this base year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Discussion of the policy for base year recalculations and any significance threshold applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Context for any significant emissions changes that have triggered base year emissions recalculation, such as structural changes (i.e., mergers, acquisitions, divestitures, outsourcing and insourcing of emitting activities), changes in reporting boundaries, changes in calculation methodology or improvements in the accuracy of emission factors or activity data	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. Optional: If there are any significant emissions changes in the current year that have not triggered base year recalculations (e.g., process changes, efficiency improvements, organic structural growth (e.g., opening newly constructed facilities) or decline (e.g., facilities closures)), disclose the causes of these changes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
e. Emissions for the identified base year and current reporting year that are calculated in accordance with the entity's base year recalculation policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
f. Optional: Emissions data for all years between the base year and the current reporting year calculated in accordance with the entity's base year recalculation policy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
g. The method used to calculate the base year's Scope 2 emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
h. If a MBM is used to calculate the base year's Scope 2 emissions, whether location-based data is used as a proxy for a MBM due to a lack of availability of Scope 2 MBM base year data	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
i. If Scope 3 emissions are included for the base year, disclose Scope 3 emissions by category in the base year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
j. Optional: Disclose recalculated emissions as well as emissions reported in respective prior years (i.e., emissions before recalculation) to illustrate the evolution of the reporting entity's structure over time.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

II. Scope-specific disclosures

Scope 2 specific disclosures

12.	For Scope 2 MBM emissions, if a residual mix emission factor is not currently available or applied to the Scope 2 MBM emissions calculation, disclose that an adjusted emission factor is not available or has not been estimated to account for voluntary purchases and this may result in double counting between electricity consumers. (Scope 2 Guidance Chapter 7)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13.	Optional: Disclose further disaggregation of Scope 2 LBM and MBM emissions by country. (Scope 2 Guidance Chapter 7).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14.	Optional: Where advanced grid study (or real-time) information is available, disclose the following information: (Scope 2 Guidance Chapter 7)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	a. A separate Scope 2 estimate using the advanced grid study (or real-time) information for comparison with the Scope 2 LBM grid-average emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. Information on how the use of advanced grid study (or real-time) information has informed efficiency decision making or time-of-day operations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15.	Optional: If the reporting entity is subject to mandatory corporate reporting requirements for facilities in a particular region that specify calculation methodologies for Scope 2 reporting other than the LBM and MBM, disclose the results for these methodologies separately from the Scopes (Scope 2 Guidance Chapter 7)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16.	Recommended: Disclose additional instruments that were required to be retired to meet regulatory reporting requirements in connection with the retirement of instruments applied to Scope 2 MBM emissions (e.g., certificate multipliers or other pairings required by regulatory policy). (Scope 2 Guidance Chapter 7)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17.	Optional: If the reporting entity purchased instruments that did not meet all Scope 2 Quality Criteria and, therefore, were not included in the entity's Scope 2 MBM emissions calculation, disclose: (Scope 2 Guidance Chapter 7) Note: Additional calculations of Scope 2 MBM emissions that include instruments that do not meet the Scope 2 Quality Criteria (e.g., "Scope 2 MBM would be XX considering these instruments") may not be included in the presentation of the subject matter because they could make it misleading			
	a. That the reporting entity purchased instruments that did not meet all of the Scope 2 Quality Criteria	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Yes	No	N/A	Reference/Explanation
b. The Quality Criteria that have been met and why the remaining Quality Criteria have not been met	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Scope 3 specific disclosures				
18. If the reporting entity is reporting on some, but not all relevant and material Scope 3 emission categories, report the emissions separately for each calculated category. (Scope 3 Standard Chapter 11, Corporate Standard Chapter 9)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
19. If the reporting entity is reporting on all relevant and material Scope 3 emission categories, disclose a list of all fifteen Scope 3 categories and indicate which categories and activities are included and which are excluded. For those categories that are excluded, disclose the justification for the exclusion. (Scope 3 Standard Chapter 11)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
20. For each scope 3 category reported as applicable, disclose the following: (Scope 3 Standard Chapter 11): Note: If an entity is reporting on some but not all relevant and material Scope 3 emissions, it is only required to disclose information in accordance with the Corporate Standard, which does not define the Scope 3 categories. It is recommended to define and calculate the Scope 3 emissions in accordance with the Technical Guidance for Calculating Scope 3 Emissions and to provide the detailed disclosures related to Scope 3 categories as indicated below	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>a. Category 1: Purchased goods and services</i>				
i. The calculated emissions for the category using the minimum boundaries listed for the category, independent of any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances) and/or carbon offsets and excluding biogenic emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. A description of the emission factors and GWP values applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the types and sources of data (including activity data) used, including the data quality of reported emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. The percentage of emissions calculated using data from suppliers or other value chain partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
v. The calculation methodologies applied (e.g., a methodology from the Scope 3 Technical Guidance), allocation methods and a description of any estimation methodologies used (e.g., proxies, gap filling methodologies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	N/A	Reference/Explanation
vi. A description of any significant assumptions used in the calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vii. If applicable, for each Scope 3 category, any biogenic CO ₂ emissions reported separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>b. Category 2: Capital goods</i>				
i. The calculated emissions for the category using the minimum boundaries listed for the category, independent of any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances) and/or carbon offsets and excluding biogenic emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. A description of the emission factors and GWP values applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the types and sources of data (including activity data) used, including the data quality of reported emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. The percentage of emissions calculated using data from suppliers or other value chain partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
v. The calculation methodologies applied (e.g., a methodology from the Scope 3 Technical Guidance), allocation methods and a description of any estimation methodologies used (e.g., proxies, gap filling methodologies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vi. A description of any significant assumptions used in the calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vii. If applicable, for each Scope 3 category, any biogenic CO ₂ emissions reported separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>c. Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)</i>				
i. The calculated emissions for the category using the minimum boundaries listed for the category, independent of any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances) and/or carbon offsets and excluding biogenic emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. A description of the emission factors and GWP values applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the types and sources of data (including activity data) used, including the data quality of reported emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. The percentage of emissions calculated using data from suppliers or other value chain partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	N/A	Reference/Explanation
v. The calculation methodologies applied (e.g., a methodology from the Scope 3 Technical Guidance), allocation methods and a description of any estimation methodologies used (e.g., proxies, gap filling methodologies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vi. A description of any significant assumptions used in the calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vii. If applicable, for each Scope 3 category, any biogenic CO ₂ emissions reported separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
viii. Recommended: If Category 3 is calculated using Scope 2 MBM values, disclose that the MBM was used for the emissions calculation (Scope 2 Guidance, Chapter 7)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>d. Category 4: Upstream transportation and distribution</i>				
i. The calculated emissions for the category using the minimum boundaries listed for the category, independent of any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances) and/or carbon offsets and excluding biogenic emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. A description of the emission factors and GWP values applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the types and sources of data (including activity data) used, including the data quality of reported emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. The percentage of emissions calculated using data from suppliers or other value chain partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
v. The calculation methodologies applied (e.g., a methodology from the Scope 3 Technical Guidance), allocation methods and a description of any estimation methodologies used (e.g., proxies, gap filling methodologies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vi. A description of any significant assumptions used in the calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vii. If applicable, for each Scope 3 category, any biogenic CO ₂ emissions reported separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
viii. A description of any emissions included in the reported Category that are outside of the minimum boundary for that Category, noting that reporting entities shall report for Scope 3 emissions according to the minimum boundaries listed for each Category in the Scope 3 Standard (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>e. Category 5: Waste generated in operations</i>				
i. The calculated emissions for the category using the minimum boundaries listed for the category, independent of	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	N/A	Reference/Explanation
any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances) and/or carbon offsets and excluding biogenic emissions				
ii. A description of the emission factors and GWP values applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the types and sources of data (including activity data) used, including the data quality of reported emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. The percentage of emissions calculated using data from suppliers or other value chain partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
v. The calculation methodologies applied (e.g., a methodology from the Scope 3 Technical Guidance), allocation methods and a description of any estimation methodologies used (e.g., proxies, gap filling methodologies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vi. A description of any significant assumptions used in the calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vii. If applicable, for each Scope 3 category, any biogenic CO ₂ emissions reported separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
viii. A description of any emissions included in the reported Category that are outside of the minimum boundary for that Category, noting that reporting entities shall report for Scope 3 emissions according to the minimum boundaries listed for each Category in the Scope 3 Standard(§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>f. Category 6: Business travel</i>				
i. The calculated emissions for the category using the minimum boundaries listed for the category, independent of any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances) and/or carbon offsets and excluding biogenic emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. A description of the emission factors and GWP values applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the types and sources of data (including activity data) used, including the data quality of reported emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. The percentage of emissions calculated using data from suppliers or other value chain partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
v. The calculation methodologies applied (e.g., a methodology from the Scope 3 Technical Guidance), allocation methods and a description of any estimation methodologies used (e.g., proxies, gap filling methodologies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	N/A	Reference/Explanation
vi. A description of any significant assumptions used in the calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vii. If applicable, for each Scope 3 category, any biogenic CO ₂ emissions reported separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
viii. A description of any emissions included in the reported Category that are outside of the minimum boundary for that Category, noting that reporting entities shall report for Scope 3 emissions according to the minimum boundaries listed for each Category in the Scope 3 Standard. (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>g. Category 7: Employee commuting</i>				
i. The calculated emissions for the category using the minimum boundaries listed for the category, independent of any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances) and/or carbon offsets and excluding biogenic emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. A description of the emission factors and GWP values applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the types and sources of data (including activity data) used, including the data quality of reported emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. The percentage of emissions calculated using data from suppliers or other value chain partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
v. The calculation methodologies applied (e.g., a methodology from the Scope 3 Technical Guidance), allocation methods and a description of any estimation methodologies used (e.g., proxies, gap filling methodologies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vi. A description of any significant assumptions used in the calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vii. If applicable, for each Scope 3 category, any biogenic CO ₂ emissions reported separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
viii. A description of any emissions included in the reported Category that are outside of the minimum boundary for that Category, noting that reporting entities shall report for Scope 3 emissions according to the minimum boundaries listed for each Category in the Scope 3 Standard. (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>h. Category 8: Upstream leased assets</i>				
i. The calculated emissions for the category using the minimum boundaries listed for the category, independent of any GHG trades (e.g., purchases, sales, or transfers of	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	N/A	Reference/Explanation
offsets or allowances) and/or carbon offsets and excluding biogenic emissions				
ii. A description of the emission factors and GWP values applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the types and sources of data (including activity data) used, including the data quality of reported emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. The percentage of emissions calculated using data from suppliers or other value chain partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
v. The calculation methodologies applied (e.g., a methodology from the Scope 3 Technical Guidance), allocation methods and a description of any estimation methodologies used (e.g., proxies, gap filling methodologies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vi. A description of any significant assumptions used in the calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vii. If applicable, for each Scope 3 category, any biogenic CO ₂ emissions reported separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
viii. A description of any emissions included in the reported Category that are outside of the minimum boundary for that Category, noting that reporting entities shall report for Scope 3 emissions according to the minimum boundaries listed for each Category in the Scope 3 Standard. (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>i. Category 9: Downstream transportation and distribution</i>				
i. The calculated emissions for the category using the minimum boundaries listed for the category, independent of any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances) and/or carbon offsets and excluding biogenic emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. A description of the emission factors and GWP values applied.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the types and sources of data (including activity data) used, including the data quality of reported emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. The percentage of emissions calculated using data from suppliers or other value chain partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
v. The calculation methodologies applied (e.g., a methodology from the Scope 3 Technical Guidance), allocation methods and a description of any estimation methodologies used (e.g., proxies, gap filling methodologies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	N/A	Reference/Explanation
vi. A description of any significant assumptions used in the calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vii. If applicable, for each Scope 3 category, any biogenic CO ₂ emissions reported separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
viii. A description of any emissions included in the reported Category that are outside of the minimum boundary for that Category, noting that reporting entities shall report for Scope 3 emissions according to the minimum boundaries listed for each Category in the Scope 3 Standard. (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>j. Category 10: Processing of sold products</i>				
i. The calculated emissions for the category using the minimum boundaries listed for the category, independent of any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances) and/or carbon offsets and excluding biogenic emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. A description of the emission factors and GWP values applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the types and sources of data (including activity data) used, including the data quality of reported emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. The percentage of emissions calculated using data from suppliers or other value chain partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
v. The calculation methodologies applied (e.g., a methodology from the Scope 3 Technical Guidance), allocation methods and a description of any estimation methodologies used (e.g., proxies, gap filling methodologies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vi. A description of any significant assumptions used in the calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vii. If applicable, for each Scope 3 category, any biogenic CO ₂ emissions reported separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>k. Category 11: Use of sold products</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
i. The calculated emissions for the category using the minimum boundaries listed for the category, independent of any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances) and/or carbon offsets and excluding biogenic emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. A description of the emission factors and GWP values applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	N/A	Reference/Explanation
iii. A description of the types and sources of data (including activity data) used, including the data quality of reported emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. The percentage of emissions calculated using data from suppliers or other value chain partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
v. The calculation methodologies applied (e.g., a methodology from the Scope 3 Technical Guidance), allocation methods and a description of any estimation methodologies used (e.g., proxies, gap filling methodologies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vi. A description of any significant assumptions used in the calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vii. If applicable, for each Scope 3 category, any biogenic CO ₂ emissions reported separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
viii. A description of any emissions included in the reported Category that are outside of the minimum boundary for that Category, noting that reporting entities shall report for Scope 3 emissions according to the minimum boundaries listed for each Category in the Scope 3 Standard. (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>l. Category 12: End-of-life treatment of sold products</i>				
i. The calculated emissions for the category using the minimum boundaries listed for the category, independent of any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances) and/or carbon offsets and excluding biogenic emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. A description of the emission factors and GWP values applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the types and sources of data (including activity data) used, including the data quality of reported emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. The percentage of emissions calculated using data from suppliers or other value chain partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
v. The calculation methodologies applied (e.g., a methodology from the Scope 3 Technical Guidance), allocation methods and a description of any estimation methodologies used (e.g., proxies, gap filling methodologies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vi. A description of any significant assumptions used in the calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vii. If applicable, for each Scope 3 category, any biogenic CO ₂ emissions reported separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>m. Category 13: Downstream leased assets</i>				

	Yes	No	N/A	Reference/Explanation
i. The calculated emissions for the category using the minimum boundaries listed for the category, independent of any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances) and/or carbon offsets and excluding biogenic emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. A description of the emission factors and GWP values applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the types and sources of data (including activity data) used, including the data quality of reported emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. The percentage of emissions calculated using data from suppliers or other value chain partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
v. The calculation methodologies applied (e.g., a methodology from the Scope 3 Technical Guidance), allocation methods and a description of any estimation methodologies used (e.g., proxies, gap filling methodologies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vi. A description of any significant assumptions used in the calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vii. If applicable, for each Scope 3 category, any biogenic CO ₂ emissions reported separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
viii. A description of any emissions included in the reported Category that are outside of the minimum boundary for that Category, noting that reporting entities shall report for Scope 3 emissions according to the minimum boundaries listed for each Category in the Scope 3 Standard. (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>n. Category 14: Franchises</i>				
i. The calculated emissions for the category using the minimum boundaries listed for the category, independent of any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances) and/or carbon offsets and excluding biogenic emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. A description of the emission factors and GWP values applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the types and sources of data (including activity data) used, including the data quality of reported emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. The percentage of emissions calculated using data from suppliers or other value chain partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
v. The calculation methodologies applied (e.g., a methodology from the Scope 3 Technical Guidance), allocation methods	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	N/A	Reference/Explanation
and a description of any estimation methodologies used (e.g., proxies, gap filling methodologies)				
vi. A description of any significant assumptions used in the calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vii. If applicable, for each Scope 3 category, any biogenic CO ₂ emissions reported separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
viii. A description of any emissions included in the reported Category that are outside of the minimum boundary for that Category, noting that reporting entities shall report for Scope 3 emissions according to the minimum boundaries listed for each Category in the Scope 3 Standard. (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<i>o. Category 15: Investments</i>				
i. The calculated emissions for the category using the minimum boundaries listed for the category, independent of any GHG trades (e.g., purchases, sales, or transfers of offsets or allowances) and/or carbon offsets and excluding biogenic emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ii. A description of the emission factors and GWP values applied	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iii. A description of the types and sources of data (including activity data) used, including the data quality of reported emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
iv. The percentage of emissions calculated using data from suppliers or other value chain partners	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
v. The calculation methodologies applied (e.g., a methodology from the Scope 3 Technical Guidance), allocation methods and a description of any estimation methodologies used (e.g., proxies, gap filling methodologies). Note: Although not required by the GHG Protocol, <i>Part A – Financed Emissions</i> of the Partnership for Carbon Accounting Financials' <i>Global GHG Accounting and Reporting Standard</i> , which is built on the GHG Protocol, is often used to report on Category 15 Scope 3 emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vi. A description of any significant assumptions used in the calculation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
vii. If applicable, for each Scope 3 category, any biogenic CO ₂ emissions reported separately	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
21. Optional: When emissions from activities not included in the list of Scope 3 categories are calculated, disclose: (Scope 3 Standard Chapter 11, Corporate Standard Chapter 9)				

	Yes	No	N/A	Reference/Explanation
a. The emissions from other activities in an “other” Scope 3 category separate from the listed Scope 3 categories. Note: This may be included as a disclosure or added to the schedule of Scope 3 emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. A description of any estimation methodologies used (e.g., proxies, gap filling methodologies), including providing a reference or link to any calculation tools used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. A description of the data sources used (e.g., to the extent material, actual activity data vs estimated activity data) (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. References to the emission factors used (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
e. A description of any significant assumptions used in the calculation (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
22. For any Scope 3 Categories that use Scope 2 MBM values (e.g., Scope 3 Category 3 calculated using the MBM), disclose that the MBM was used for the emissions calculation for that Category. This disclosure will likely be included in the Category specific calculation description. (Scope 2 Guidance Chapter 7) (§)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
23. Disclose any exclusions of sources, facilities and/or operations from emissions disclosures. (Corporate Standard Chapter 9, Scope 2 Guidance Chapter 7, Scope 3 Standard Chapter 11) Note: Emissions disclosed by reporting entities shall be complete within the selected reporting boundary, and the reporting boundary shall be complete to reflect the operations of the company. Any exclusions should be justified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
24. Optional: Disclose qualitative information about any emission sources that are not quantified and included in the reported Scope 3 emissions (Scope 3 Standard Chapter 11)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
25. Optional: Disclose emissions by individual gas in metric tons for reported Scope 3 emissions Note: A reporting entity is not required to separately report Scope 3 emissions by individual gas, as is required for Scope 1 and Scope 2 emissions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
26. Optional: Disclose further disaggregation of emissions data, such as by business units, facilities, country, source types (e.g., stationary combustion, process, fugitive), and activity types (e.g., production of electricity, transportation). (Corporate Standard Chapter 9, Scope 3 Standard Chapter 11)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
27. Optional: Disclose further disaggregation of Scope 3 emissions within each category, such as disaggregation by different types of purchased materials within category 1, or by different types of sold products within category 11. (Scope 3 Standard Chapter 11)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

		Yes	No	N/A	Reference/Explanation
28.	<p>Optional: Disclose Scope 3 emissions that have previously occurred separately from Scope 3 emissions expected to occur. (Scope 3 Standard Chapter 11)</p> <p>Note: Some of the emissions in certain Scope 3 categories are for future expected emissions such as the lifetime emissions of a sold product in Category 11, emissions from the treatment of a company's waste in Category 5 and the end-of-life treatment of sold products in Category 12. Other emissions have already occurred, such as the life cycle emissions associated with a purchased good in Category 1 or the transportation and distribution losses and associated emissions in Category 3.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
III. Other disclosure topics					
Targets and goals					
29.	If the reporting entity sets a Scope 1 and Scope 2 emissions reduction goal and/or a Scope 2-specific reduction goal, disclose which Scope 2 method (LBM or MBM) the goal is based on. (Scope 2 Guidance Chapter 7)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
30.	Optional: Disclose any GHG management and reduction programmes and strategies of the reporting entity. (Corporate Standard Chapter 9, Scope 3 Standard Chapter 11)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
31.	Optional: Disclose the following about Scope 3 GHG management, targets and goals: (Scope 3 Standard Chapter 11)				
	a. Scope 3 reduction targets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	b. Supplier engagement strategies, reduction activities and performance (e.g., percentage of suppliers that have provided primary GHG emissions data)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	c. Product performance (e.g., emissions intensity per product, durability) and GHG reduction activities related to products	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
32.	Optional: Disclose the relevant emissions performance indicators and intensity ratios (e.g., emissions per kWh generated, emissions per ton of material produced, emissions per sales unit). (Corporate Standard Chapter 9, Scope 3 Standard Chapter 11)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
33.	Optional: Disclose a description of performance measured against internal and external benchmarks. (Corporate Standard Chapter 9, Scope 3 Standard Chapter 11)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Energy not consumed by the reporting entity					
34.	Optional: If the entity generates electricity, heat or steam that is sold or transferred to another entity, disclose the emissions from this generation separately from the Scopes. (Corporate Standard Chapter 9)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	Yes	No	N/A	Reference/Explanation
35. Optional: If the entity purchases electricity, heat or steam for re-sale to non-end users, disclose the emissions from this generation separately from the Scopes. (Corporate Standard Chapter 9)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Energy information				
36. Recommended: Disclose total energy consumption (i.e., both Scope 2 activity data and energy consumption from owned and operated installations included in Scope 1) from the sources listed below in the applicable energy unit (e.g., MWh, BTU): (Scope 2 Guidance Chapter 7)				
a. Electricity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Steam	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Heat	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. Cooling	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Report information				
37. Optional: Disclose or include the following about external assurance received over reported emissions data: (Corporate Standard Chapter 9, Scope 3 Standard Chapter 11)				
a. The external assurance received, including the type of assurance, relevant competencies of the assurance provider and conclusion or opinion of the assurance provider	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. A copy of the assurance report or verification statement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
38. Optional: Disclose the following about the quality of the GHG inventory: (Corporate Standard Chapter 9, Scope 3 Standard Chapter 11)				
a. Information on the quality of the inventory (e.g., information on the causes and magnitude of uncertainties in emissions estimates)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. A quantitative assessment of data quality	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. A discussion of the reporting entity's policies in place to improve inventory quality	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
39. Optional: Disclose a person that users of the report may contact about the inventory. (Corporate Standard, Chapter 9)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Carbon offsets and avoidances				
40. Optional: Disclose information on GHG sequestration or removals, as applicable (e.g., biomass-based industries such as forestry), separately from the Scopes. (Corporate Standard Chapter 9, Scope 3 Standard Chapter 11, Corporate Standard Appendix B)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
41. Optional: Disclose the following for GHG emissions reductions or GHG emissions avoided from a project or action within the				

	Yes	No	N/A	Reference/Explanation
inventory: (Scope 2 Guidance Chapter 7, Scope 3 Standard Chapter 11)				
a. An estimate of GHG emissions reductions or GHG emissions avoided from the project or action within the inventory, separately from the Scopes, based on project-level accounting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. The methodologies and assumptions used to quantify the avoided emissions estimate, including to what the reduction is being compared	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
42. Optional: Disclose the following for offsets that have been purchased or developed outside the emissions inventory boundary: (Corporate Standard Chapter 9, Scope 3 Standard Chapter 11) Note: Emissions reported as part of the GHG inventory are reported gross of any offsets. A net emissions value may be separately and distinctly reported from the Scopes				
a. Amounts of and information about the offsets, disaggregated between storage/removals and emissions reduction projects	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Whether the offsets are verified or certified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Whether the offsets are approved by an external GHG programmes (e.g., Clean Development Mechanism, Joint Implementation)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
43. Optional: Disclose the following for emissions reductions at sources inside the emissions inventory boundary that have been sold or transferred as offsets to third parties: (Corporate Standard Chapter 9, Scope 3 Standard Chapter 11) Note: Emissions reported as part of the GHG inventory are reported gross of any reductions that have been sold or transferred as offsets. An emissions value net of offsets, excluding sold or transferred offsets, may be reported separate from the Scopes				
a. Amounts of and information about the offsets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Whether the offsets are verified or certified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Whether the offsets are approved by an external GHG programmes (e.g., Clean Development Mechanism, Joint Implementation).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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EYG no. 011070-24Gbl

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