

GHG inventory data sheet

A paper sheet for collecting the activity data, the evidence and the choices behind a corporate greenhouse gas inventory (Scope 1, Scope 2 and Scope 3) before the figures are typed into the GHG Inventory Workbook. **It supplies no emission factors:** wherever a factor is needed you write its value, its source and its year yourself, and the same goes for any threshold or limit. It records the choices the GHG Protocol standards ask a reporter to make and disclose: the organisational boundary approach, the location-based and market-based information for Scope 2, the relevance of each of the 15 Scope 3 categories, exclusions, data quality and the base year. Filling it in does not show conformity with the GHG Protocol or with any law, and nothing here is legal advice. The section titles are ours and no standard's text is reproduced; the 15 category names are the titles listed in the free Scope 3 Standard. Where the data goes: section 1 to the workbook's Setup sheet, 2 to Scope 1, 3 to Scope 2, 4 to Factors, 5 to Scope 3 categories and Scope 3 lines, 8 to Setup.

1 Inventory details and organisational boundary

Reporting entity	Reporting period (from, to)	Prepared by (name, role)	Date prepared
Organisational boundary approach (apply one approach to every level of the organisation) ☐ Equity share ☐ Control: financial control ☐ Control: operational control			
Entities, sites and facilities included (or the document that lists them) 			
Why this approach, and how joint ventures, leased assets and franchises are treated 			
GWP set used (100-year time horizon; the same set for every scope and every year) ☐ IPCC AR4 ☐ IPCC AR5 ☐ IPCC AR6 ☐ Other		Source and table of the GWP values	
Gases covered (tick those emitted in your boundary) ☐ CO2 ☐ CH4 ☐ N2O ☐ HFCs ☐ PFCs ☐ SF6 ☐ NF3			

2 Scope 1: direct emissions (sources you own or control)

Scope 1 source (type, fuel or gas)	Site or asset	Amount for the period	Unit	Evidence (meter, invoice, fuel card, log)	Emission factor: name, source, year	Biogenic CO2
Example (invented): heating boiler, fuel A	Example: plant 1	Example: 12,000	Example: demo unit A	Example: delivery notes	Example: write yours here	Example: none

Types: stationary combustion, mobile combustion, process emissions, fugitive emissions (refrigerants, other gases). Write the amount in the unit of the factor you will use. Direct CO2 from burning biomass or biofuel is written in the last column and reported separately from the scopes.

3 Scope 2: purchased or acquired electricity, steam, heat and cooling

Scope 2 energy type	Site	Supplier and contract	Consumption for the period	Unit	Evidence (bill, meter)

Location-based factor: name, source (grid or region) and year

Same unit as the consumption above?
☐ Yes ☐ No

Supplier-specific emission rate disclosed by the supplier?
☐ Yes ☐ No ☐ Not known

Where it is published, and the year it covers

Contractual instruments held (tick)
☐ Energy attribute certificates ☐ Contract or PPA ☐ Supplier or utility rate ☐ Green tariff ☐ None

Details: instrument, quantity, generation year (vintage), retirement or evidence, and the sites it covers

Residual mix available for your market?
☐ Yes ☐ No ☐ Not known

Residual mix: name, source and year (or note that none exists)

Energy generated on site and consumed, and any certificates sold or retained

Market-based method: where a site has no contractual information, say so; the location-based figure is then used for that site in the market-based result. Companies with operations in markets that offer contractual instruments report Scope 2 both ways, labelled, and the two results are not added or netted.

4 Emission factor register for sections 2, 3 and 5 (the form supplies none)

Factor name (as in the workbook)	Activity unit	Value, kg CO2e per unit	Gases and boundary covered	Publisher and document	Factor year	Date accessed

Write what the publisher states. A factor with no source or year is not used. Factors for UK operations, US organisations and other countries are published separately; use the set that matches your site, your year and your method, and say where it applies.

5 Scope 3: the 15 categories (assess every one)

Write Y or N under 'Relevant? Why', then the criterion you used (size, influence, risk, stakeholders, outsourcing, sector guidance, your own) and the reason. A category you leave out is listed again in section 7 with its justification. Upstream categories are 1 to 8, downstream 9 to 15.

Scope 3 category	Relevant? Why	Activity data (amount and unit)	Data source	Emission factor source and year	Data quality
1. Purchased goods and services	Y / N				
2. Capital goods	Y / N				
3. Fuel- and energy-related activities (not included in scope 1 or scope 2)	Y / N				
4. Upstream transportation and distribution	Y / N				
5. Waste generated in operations	Y / N				
6. Business travel	Y / N				
7. Employee commuting	Y / N				
8. Upstream leased assets	Y / N				
9. Downstream transportation and distribution	Y / N				
10. Processing of sold products	Y / N				
11. Use of sold products	Y / N				
12. End-of-life treatment of sold products	Y / N				
13. Downstream leased assets	Y / N				
14. Franchises	Y / N				
15. Investments	Y / N				

Data source: primary (measured or supplier-specific), secondary (published factor), spend-based, or estimate. Data quality: write your own score using the indicators in section 6.

6 Data quality (your own scale)

Data quality: scope or category	Technological	Temporal	Geographical	Completeness	Reliability	Share from supplier or partner data	Main assumptions and uncertainty
<i>Example: write Scope 1, Scope 2, or a category</i>							

The five indicators are those listed in the Scope 3 Standard: technological, temporal and geographical representativeness, completeness and reliability. Its Box 7.2 gives an example scale (very good, good, fair, poor) with criteria. Use that or your own scale, and write the scale you used here:

The scale and its criteria (yours)

7 Exclusions

Exclusion: source, facility, operation or Scope 3 category	Why it is excluded (justification)	How you judged its size	Revisit when

The Corporate Standard asks for any specific exclusions to be stated; the Scope 3 Standard asks for the exclusion of any category or activity to be disclosed and justified.

8 Base year and recalculation

Base year (a year, or an average of years)	Why this base year; is verifiable data available for it? ☐ Yes ☐ No		
Base year totals (tCO ₂ e): Scope 1 + 2 location-based	Scope 1 + 2 market-based	Scope 3 (same categories)	
Base year recalculation policy: where it is written, and the significance threshold you apply (yours, in your own words)			
Changes this year that may trigger a recalculation (tick any) ☐ Acquisition, divestment or merger ☐ Outsourcing or insourcing ☐ Change in calculation method or factors ☐ Error found in earlier data ☐ Change of boundary ☐ None			
What changed and its effect on the base year; was the base year recalculated?			

9 Reported outside the scopes, and intensity denominators

Biogenic CO ₂ : Scope 1 (tonnes)	Biogenic CO ₂ : Scope 3, by category (tonnes)	Biogenic CO ₂ : from purchased electricity (tonnes)	Removals, offsets or certificates sold or bought (note only; not netted)	
Intensity denominator 1: name, unit, value for the period	Source of that value	Denominator 2: name, unit, value	Source	

10 Open points: data gaps and estimates to replace

Open point (what is missing, estimated or doubtful)	Where (scope, category, site)	Action	Owner	Due

11 Review and sign-off

Where the evidence is kept (folder or system) and for how long		Entered into the workbook on (date), by		Workbook checks clear? ☐ Yes ☐ No	
Role	Name	Signature		Date	
Data collected by					
Checked by (a second person)					
Approved by					