

Sample Scope 3 GHG Inventory Reporting Template

This sample reporting template illustrates the reporting requirements of 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 3 activities excluded from the report with justification for their exclusion	
Once a scope 3 base year has been established, the year chosen as base year and rationale for choosing the base year	
Once a base year has been established, scope 3 emissions in the base year	
Once a base year has been established, the chosen base year emissions recalculation policy and context for any significant emissions changes that trigger base year emissions recalculations	

Part 2: Greenhouse gas emissions data

Scopes and categories	Metric tons CO ₂ 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	
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	
Downstream scope 3 emissions	
Downstream transportation and distribution	
Processing of sold products	
Use of sold products	
End-of-life treatment of sold products	
Downstream leased assets	
Franchises	
Investments ¹	
Other	

¹ 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 ₂		CH ₄		N ₂ O		HFCs		PFCs		SF ₆	
	Metric tons CO ₂	Metric tons CO ₂ e	Metric tons CH ₄	Metric tons CO ₂ e	Metric tons N ₂ O	Metric tons CO ₂ e	Metric tons of each HFC	Metric tons CO ₂ e	Metric tons of each PFC	Metric tons CO ₂ e	Metric tons SF ₆	Metric tons CO ₂ e
Scope 1												
Scope 2												

Part 3: Biogenic CO₂ emissions data (if applicable)

Scopes and categories	Metric tons biogenic CO ₂
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	
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	
Downstream scope 3 emissions	
Downstream transportation and distribution	
Processing of sold products	
Use of sold products	
End-of-life treatment of sold products	
Downstream leased assets	
Franchises	
Investments ²	
Other	

² 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 scope 3 methodologies and data used

Information on methodologies and data used	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				
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				

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

Information on methodologies and data used	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				
Downstream transportation and distribution				
Processing of sold products				
Use of sold products				
End-of-life treatment of sold products				
Downstream leased assets				
Franchises				
Investments ³				
Other				

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.