Carbon Footprint & Scope 1-3 Emissions Checklist

A practical checklist for building a GHG Protocol aligned carbon footprint that can be traced, reported and assured

GHG Protocol · CDP · GRI 305 · TCFD · SASB · SECR

A carbon footprint is a calculation, and every calculation can be questioned. This checklist covers what you need in place so each reported tonne of CO2e can be traced back to its source data and explained to an investor, customer or auditor.

A Boundaries & Base Year

- ☐ The organisational boundary is set and documented, using either the control or the equity share approach
- ☐ Operational boundaries list the sources included under Scope 1, 2 and 3
- ☐ A base year is chosen, with its emissions recorded and the reason it was chosen
- ☐ A recalculation policy states when the base year is restated, for example after acquisitions or method changes

B Scope 1: Direct Emissions

- ☐ Stationary combustion sources (boilers, furnaces, generators) are listed with their fuel types
- ☐ Mobile combustion from owned or controlled vehicles and equipment is captured from fuel records
- ☐ Process emissions from industrial activities are identified where they apply
- ☐ Fugitive emissions, such as refrigerant top-ups, are recorded from maintenance records

C Scope 2: Purchased Energy

- ☐ Electricity, heat, steam and cooling purchases are captured per site and per meter
- ☐ Location-based Scope 2 is calculated using grid factors for each country or region
- ☐ Market-based Scope 2 is calculated where you hold supplier-specific data or energy certificates
- ☐ Self-generated renewable energy is recorded separately from purchased energy

D Scope 3: Value Chain

- ☐ A screening of all 15 Scope 3 categories identifies which are relevant and material
- ☐ Purchased goods and services, transport, business travel and waste are assessed as a minimum
- ☐ The method for each category is recorded: supplier-specific, activity-based or spend-based
- ☐ Excluded categories are listed with a reason
- ☐ Key suppliers are asked for their own emissions data where it would improve accuracy

E Calculation & Data Quality

- [ ] Emission factors are sourced from recognised publications, with source and year recorded
- [ ] Formulas are applied the same way across every site and reporting period
- [ ] Each reported figure links back to the activity data and factor that produced it
- [ ] Estimates and gaps are flagged, with the estimation method documented
- [ ] Changes to methods or factors between years are recorded and explained

F Data Collection

- [ ] Every activity data source has a named owner and a submission deadline
- [ ] Data is captured at source from meters, systems and invoices, not retyped from summaries
- [ ] Readings are collected monthly or more often, not only at year end
- [ ] Unusual values are checked and resolved before they reach the footprint

G Targets & Intensity

- [ ] Reduction targets are set against the base year, with a scope and a target year
- [ ] Intensity metrics are defined, such as CO2e per unit produced or per unit of revenue
- [ ] Progress against targets is tracked through the year, not only reported annually
- [ ] Reduction initiatives have owners and expected savings that can be checked

H Reporting & Assurance

- [ ] Disclosures are prepared for the frameworks you report to: CDP, GRI 305, TCFD or SASB
- [ ] Local requirements are covered where they apply, such as SECR in the UK or greenhouse gas reporting in South Africa
- [ ] The footprint is reviewed and signed off by a named person before publication
- [ ] Evidence is organised so an assurance provider can sample from report back to source

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