

Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard

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Topic

BUSINESS

October 3, 2011

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Synopsis

This standard (also referred to as the Scope 3 Standard) provides requirements and guidance for companies and other organizations to prepare and publicly report a GHG emissions inventory that includes indirect emissions resulting from value chain activities (i.e., scope 3 emissions).

Executive Summary

The primary goal of this standard is to provide a standardized step-by-step approach to help companies understand their full value chain emissions impact in order to focus company efforts on the greatest GHG reduction opportunities, leading to more sustainable decisions about companies' activities and the products they buy, sell, and produce. The standard was developed with the following goals:

- To help companies prepare a true and full scope 3 GHG inventory in a cost-effective manner, through the use of standardized approaches and principles
 - To help companies develop and improve their scope 3 emissions management systems and associated risks and opportunities
 - To support consistent and transparent public reporting of corporate value chain emissions according to a standardized set of reporting requirements
- Ultimately, this is more than a technical accounting standard. It is intended to be tailored to business realities and to serve multiple business objectives. Companies may find most value in implementing the standard in a way that aligns with their business strategy, with a focus on improving the quality of the GHG inventory over time.

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