

Report

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

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October 3, 2011

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).

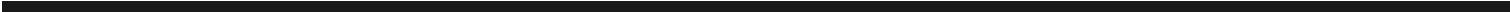
Executive Summary

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 objectives in mind:

- To help companies prepare a true and fair scope 3 GHG inventory in a cost-effective manner, through the use of standardized approaches and principles
- To help companies develop effective strategies for managing and reducing their scope 3 emissions through an understanding of value chain emissions 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 using a phased approach, with a focus on improving the quality of the GHG inventory over time.

Video





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