Draft sustainability and target setting report

Reporting period:

[Location, date]

**This draft report is for the purpose of target setting exercise, as part of the Climate Action Training**

# Introduction

This report provides a summary of the GHG emissions from XXX’s operations from XX XXX 20XX to XX XXXX 20XX.

[Insert text about company overview]

Company information and the reporting period are presented in Table X.

Table X: Company information

| Company information |
| --- |
| Website |  |
| Business area |  |
| Reporting period |  |

## Methodology

The GHG accounting and reporting procedure is based on the ‘The Greenhouse Gas Protocol: GHG Protocol: A Corporate Accounting and Reporting Standard – Revised Edition’ (GHG Protocol) – the most widely used international accounting tools for government and business leaders to understand, quantify, and manage GHG emissions. The standards were developed in partnership between the World Resources Institute and the World Business Council for Sustainable Development.

The accounting was based on the principles of the ‘GHG Protocol’:

* **Relevance:** an appropriate inventory boundary that reflects the GHG emissions of the company and serves the decision-making needs of users;
* **Completeness:** accounting includes all emission sources within the chosen inventory boundary. Any specific exclusion is disclosed and specified;
* **Consistency:** meaningful comparison of information over time and transparently documented changes to the data;
* **Transparency:** data inventory sufficiency and clarity, where relevant issues are addressed in a coherent manner; and
* **Accuracy:** minimised uncertainty and avoided systematic over- or under-quantification of GHG emissions.

## System boundaries

### Operational boundaries

Under the ‘GHG Protocol’, emissions are divided into direct and indirect emissions. Direct emissions are those originating from owned or controlled sources by the reporting entity. Indirect emissions are generated as a consequence of the reporting entity’s activities, yet they occur at sources owned or controlled by another entity.

The direct and indirect emissions are divided into three scopes as found below.

Scope 1

Scope 1 includes all carbon emissions that can be directly managed by the organisation (direct GHG emissions). This includes the emissions from the combustion of fossil fuels in mobile and stationary sources (e.g. owned or controlled boilers, power generators and vehicles) and carbon emissions generated by chemical and physical processes as well as fugitive emissions from the use of cooling and air conditioning (AC) equipment. Table X (below) gives an overview of the emission sources considered in Scope 1.

Table X: Overview of Scope 1 emission sources for 20XX

| Category | Emission sources | Boundary |
| --- | --- | --- |
| Stationary combustion | Generation of electricity and heat | Included/not included/no emissions/not applicable/ outside of system boundaries |
| Mobile combustion | Company-owned or leased vehicles |  |
| Physical or chemical processing | Manufacture or processing of chemicals and materials |  |
| Fugitive emissions | Emissions from the use of cooling systems and AC equipment, leakage from CO2 tanks or methane tubes |  |

Scope 2

Scope 2 includes indirect GHG emissions from the generation of purchased electricity, steam, heat or cooling purchased by the organisation from external energy providers. Table X below gives an overview of the emission sources considered in Scope 2.

Table X: Overview of Scope 2 emission sources for 20XX

| Category | Emission sources | Boundary |
| --- | --- | --- |
| Electricity | Purchased electricity |  |
| Steam | Purchased steam |  |
| District heating | Purchased district heating |  |
| District cooling | Purchased district cooling |  |

# Emission calculations summary

Total emissions in this report refers to the emissions sources covered, as described in Section 1.2.

Table X: GHG emissions by scope and activity for 20XX

(Note: table is a template, please adapt based on your inventory)

| Activity | Consumption | Unit | Emissions (tCO2e) | Percentage of total (%) |
| --- | --- | --- | --- | --- |
| **Scope 1: direct GHG emissions** |  |  |
| **Stationary combustion** |  | **m3** |  |  |
| Extrapolated heating |  | m3 |  |  |
| Natural gas |  | m3 |  |  |
| Diesel/heating oil |  | m3 |  |  |
| **Mobile combustion** |  | **m3** |  |  |
| Diesel |  | m3 |  |  |
| **Refrigerant leakage** |  | **kg** |  |  |
| **Scope 2: indirect GHG emissions from purchased electricity, heating and cooling** |  |  |
| **Electricity** |  | **MWh** |  |  |
| Renewable |  | MWh |  |  |
| Grid |  | MWh |  |  |
| **Heating and cooling** |  | **MWh** |  |  |
| Heating oil |  | MWh |  |  |
| District heating |  | MWh |  |  |
| Natural gas |  | MWh |  |  |
| Electricity |  | MWh |  |  |
| District cooling |  | MWh |  |  |
| Train |  | pkm |  |  |
| Metro |  | pkm |  |  |
| Accommodation |  | guest-nights |  |  |
| **Total GHG emissions** |  |  |

# Target setting and emission reduction strategy

[Company’s name] is taking environmental responsibility for its operation by developing an overall emission reduction target (25% by 2030) through its sustainability action plan by XXX, using the baseline of year XXX *[Please justify the reason for choosing specific baseline and completion year]*.

Table X: [Your company’s name] sustainability targets action plan

(Note: table is a template, please adapt the strategy based on the 25% overall target by 2030 as per the assignment)

| 2018 – 2025 Objectives | Key Performance Indicator (KPI) | 2025 Target  |
| --- | --- | --- |
| **Goal 1: Reduce, compensate, and report our carbon emissions**  |
| 1.1 Power operations with renewable electricity  | % purchased renewable electricity globally | 100% electricity purchased is procured from renewable sources, in factories where we have control.  |
| 1.2 Reduce facility’s energy consumption through energy efficiency measures | MWh reduced | 20% reduction in MWh |
| 1.3 Reduced diesel/heating oil consumption  |  |  |
| [Please add actions here]  |  |  |
| [Please add actions here] |  |  |
| [Please add actions here] |  |  |

# Annex I

## Emission factors

Table 13: Emissions factors

| Activity | Emission factor reference |
| --- | --- |
| Fuel and electricity |  |
| Business travel |  |
| Commuter travel |  |
| Freight |  |
| Accommodation |  |
| Paper |  |
| Waste |  |
| IT equipment |  |
| Transmission and distribution (T&D) |  |
| Well-to-tank (WTT) |  |
|  |  |
|  |  |
|  |  |
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