

Greenhouse Gas (GHG) Emissions

Global Conference on
Sustainability and Reporting

Innovation.
Integration.
Information.

Main features

- **Direct alignment** with the WRI/WBCSD GHG Protocol and CDP categories for GHG emissions reporting: Scopes 1, 2, and 3
- New Aspect created: **Emissions**
- **Energy** Indicators are streamlined with emissions Indicators
- Introduction of **intensity** Indicators both for energy and emissions
- Separation between **“What to report on”** from **“How to report”** – greater clarity on what is requirement and what is Guidance

Emissions Aspect: Content Overview

DISCLOSURES ON MANAGEMENT APPROACH

G4-DMA

Guidance: Generic DMA pp. 64-65; **Aspect-specific** p. 106

INDICATORS

G4-EN15

Direct greenhouse gas (GHG) emissions (Scope 1)

Guidance pp. 107-109

G4-EN16

Energy indirect greenhouse gas (GHG) emissions (Scope 2)

Guidance pp. 110-111

G4-EN17

Other indirect greenhouse gas (GHG) emissions (Scope 3)

Guidance pp. 112-114

Emissions Aspect: Content Overview (continued)

G4-EN18**Greenhouse gas (GHG) emissions intensity** Guidance p. 115**G4-EN19****Reduction of greenhouse gas (GHG) emissions** Guidance pp. 116-117**G4-EN20****Emissions of ozone-depleting substances (ODS)** Guidance p. 118**G4-EN21****NO_x, SO_x, and other significant air emissions** Guidance pp. 119-120

Energy Aspect: Content Overview

DISCLOSURES ON MANAGEMENT APPROACH

G4-DMA

Guidance: Generic DMA pp. 64-65; **Aspect-specific** p. 88

INDICATORS

G4-EN3

Energy consumption within the organization

Guidance pp. 89-90

G4-EN4

Energy consumption outside of the organization

Guidance pp. 91-92

Energy Aspect: Content Overview (continued)

G4-EN5

Energy intensity

 Guidance p. 93

G4-EN6

Reduction of energy consumption

 Guidance p. 94

G4-EN7

Reductions in energy requirements of products and services

 Guidance p. 95

Example: Indicator

**G4-EN15**

DIRECT GREENHOUSE GAS (GHG) EMISSIONS (SCOPE 1)

- a. Report gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent, independent of any GHG trades, such as purchases, sales, or transfers of offsets or allowances.
- b. Report gases included in the calculation (whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all).
- c. Report biogenic CO₂ emissions in metric tons of CO₂ equivalent separately from the gross direct (Scope 1) GHG emissions.
- d. Report the chosen base year, the rationale for choosing the base year, emissions in the base year, and the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e. Report standards, methodologies, and assumptions used.
- f. Report the source of the emission factors used and the global warming potential (GWP) rates used or a reference to the GWP source.
- g. Report the chosen consolidation approach for emissions (equity share, financial control, operational control).



GUIDANCE

