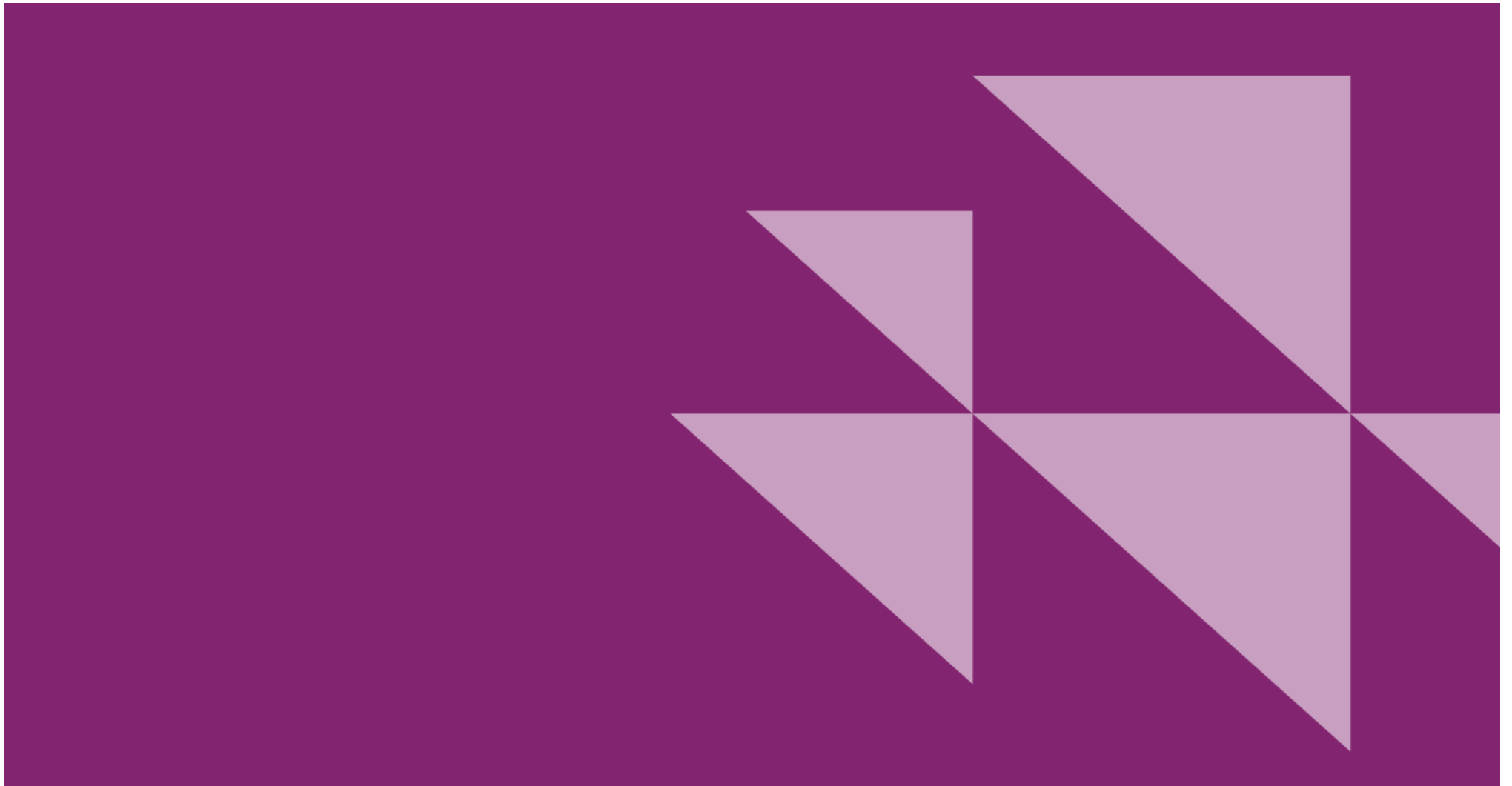

CDP Climate Change 2023 Reporting Guidance



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(C6.1) What were your organization's gross global Scope 1 emissions in metric tons CO₂e?

Change from last year

Modified question

Rationale

Reporting emissions is best practice and a prerequisite to understanding and reducing negative environmental impacts. CDP asks this question to ensure companies are measuring their carbon footprints from direct emissions.

Ambition: Companies disclose that their Scope 1 emissions in the reporting year have reduced in line with a 1.5 °C-aligned pathway.

Connection to other frameworks

SDG

Goal 13: Climate action

TCFD

Metrics & Targets recommended disclosure b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

S&P Global Corporate Sustainability Assessment

Direct Greenhouse Gas Emissions (Scope 1)

TCFD Disclosure

Response options

Please complete the following table:

Year	Gross global Scope 1 emissions (metric tons CO ₂ e)	Start date	End date	Comment
Reporting year	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	[This cell is not seen in ORS]	[This cell is not seen in ORS]	Text field [maximum 2,400 characters]
Past year 1 [Only appears if "1 year", "2 years", "3 years", "4 years" or "5 years" is selected in column 4 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]
Past year 2 [Only appears if "2 years", "3 years", "4 years" or "5 years" is selected in column 4 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]
Past year 3 [Only appears if "3 years", "4 years" or "5 years" is selected in column 4 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]
Past year 4 [Only appears if "4 years" or "5 years" is selected in column 4 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]
Past year 5 [Only appears if "5 years" is selected in column 4 of C0.2]	Numerical field [enter a range of 0-999,999,999,999 using a maximum of 3 decimal places and no commas]	From: [DD/MM/YYYY]	To: [DD/MM/YYYY]	Text field [maximum 2,400 characters]

Requested content

General

- Emissions must be reported in gross, not net figures. Therefore, negative numbers are not allowed.
- Putting in zero suggests that you have measured your emissions and that they are equal to zero.
- Gross emissions are requested so that data users can account for GHG emissions from sources owned or controlled by your organization before any reductions for offsets are made, as per the GHG Protocol Corporate Standard. This transparency is meant to provide users with the most accurate portrayal of the emissions created within your company's boundary.
- Scope 1 emissions should be reported in metric tons of CO₂e. Common conversion factors are included in the Technical Note ["Units of Measure Conversions"](#).
- Special requirements for carbon sequestration, captured & stored and transferred CO₂, transfer in – transfer out, and enhanced oil recovery are explained in the Technical Note ["Special conditions for reporting Scope 1 emissions"](#).
- Emissions estimates are acceptable, as long as there is transparency with regards to the estimation approach (what is estimated and how) and the data used for the analysis is adequate to support the objectives of the inventory. If applicable to your organization's reporting of Scope 1 emissions, please outline this in the comment column.

Note for first-time responders

- If you are a first-time responder, please provide gross global Scope 1 emissions data for the current reporting year and up to five years prior to the current reporting year.
- The number of past year rows that will appear is dependent on your selection in column 4 of C0.2.
- Please input the gross global Scope 1 emissions data for the current reporting year in the first row and work backwards from the current reporting year.
- Please ensure that the reporting period represents only one full year that has already passed. Reporting periods should not be in the future. This information is important for others to understand the time dimension of your disclosure.
- Use the comment column to report relevant information regarding your organization's past Scope 1 emissions data.

Note for restatements

- If you have chosen to restate your organization's gross global Scope 1 emissions data previously supplied to CDP (as indicated in column 4 of C0.2), you may do so here.
- The number of past year rows that will appear is dependent on your selection in column 4 of C0.2.
- Reporting recalculated figures for these years is optional.
- All years Scope 1 emissions data needs to be entered in reverse order, with the current reporting year first, i.e. you should first input the current reporting year emissions data and work backwards from the most recent reporting year.
- Please ensure that the reporting period represents only one full year that has already passed. Reporting periods should not be in the future. This information is important for others to understand the time dimension of your disclosure.
- Use the comment column to identify that this is restated data and the reason for the restatement.
- For more information on restatements see CDP's technical note on restatements [here](#).

Note on biogas:

- Carbon dioxide emitted from the combustion of biomass/biofuel or fermentation should not be included in your response to question C6.1 but instead should be reported in C6.7. This applies to self-generated biogas, and biogas delivered by a direct, dedicated pipeline.
- When gas is sourced from a shared pipeline network with multiple sources including both renewable and non-renewable sources, certificates are required to demonstrate the renewable origin of gas (i.e. "certified biogas" or "green gas certificates") and the following conditions need to be met:
 - The company combusts gas sourced from a shared gas pipeline network;
 - It also owns or purchases green gas certificates that originated from one of the gas producers on the pipeline network – these need not necessarily be purchased directly from the biogas producers;
 - The company permanently retains the environmental attributes of the gas consumption, including any energy attribute certificates.
- The appropriateness of using market-based instruments such as green gas certificates for the emissions inventories is a contested issue. The GHG Protocol is undertaking a process to determine the need and scope for additional guidance building on the existing set of corporate GHG accounting and reporting standards for Scope 1, Scope 2, and Scope 3 emissions. As part of this process, the GHG Protocol plans to holistically examine the appropriateness of market-based accounting methods across sectors, end-uses, and scopes. CDP intends to align with any revisions to the GHG Protocol standards and guidance resulting from this process, including on the use of green gas certificates for emissions accounting.
- While the GHG Protocol process is ongoing, companies are encouraged to make their own judgement of the appropriateness of using green gas certificates in their emissions accounting. Companies should be transparent about any such use of green gas certificates by providing relevant details in the "Comment" column (column 5) in question C6.1, and in C6.7a.
- If the company uses biogas that is sourced from a dedicated pipeline and the source is renewable, then they do not need certificates to prove the renewable origin.
- CDP does not have specific requirements or recommendations for biogas certification. Certified biogas is defined as a contractual instrument that meets the Scope 2 Quality Criteria in GHG Protocol Scope 2 Guidance. For more information on this refer to [CDP Technical Note: Accounting of Scope 2 emissions](#).

Note for agricultural sector companies:

- Direct emissions from agricultural/forestry, processing/manufacturing and/or distribution activities should be reported as part of Scope 1 emissions in this question.

Explanation of terms

- **Biogas:** A gas derived principally from the anaerobic fermentation of biomass and solid wastes and combusted to produce heat and/or power. Included in this category are landfill gas and sludge gas (sewage gas and gas from animal slurries) and other biogas.