ROLL-UP & REPORTING OF GHG INVENTORIES

GHG Reporting Platforms

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Roll-Up GHG Emissions Data

Steps in identifying and calculating GHG emissions

- Identify Sources
- Select Calculation Approach
- Collect Data and Choose Emission Factors
- Apply Calculation Tools
- Roll-up Data to Corporate Level
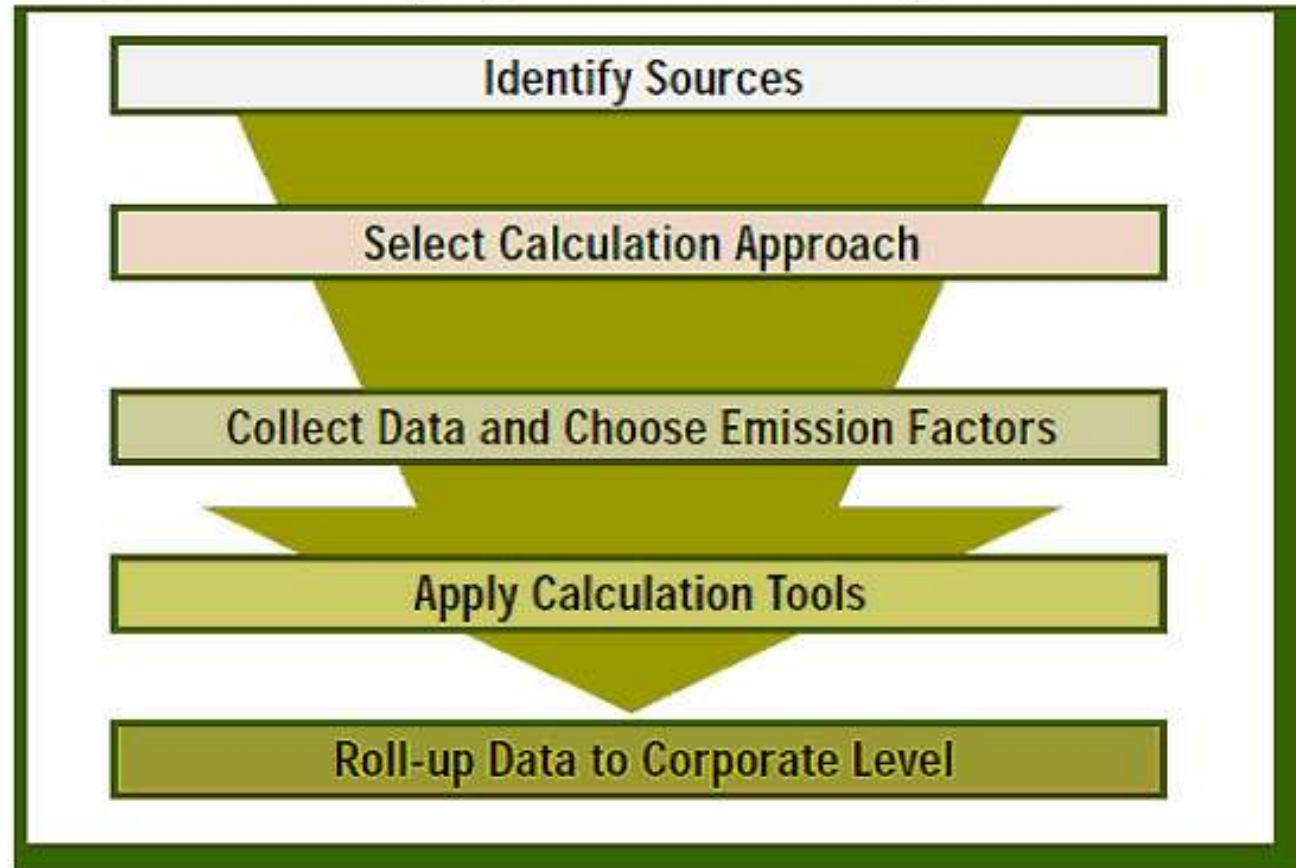
To report total GHG emissions from all companies:

- Would usually need to gather and summarize emissions data
- From multiple facilities
- Spread across the country(s) and business divisions

Important to Plan this process carefully:

- Mainly to minimize the reporting burden
- Reduce the risk of errors while compiling the data
- Ensure all facilities are collecting information on an approved, consistent basis
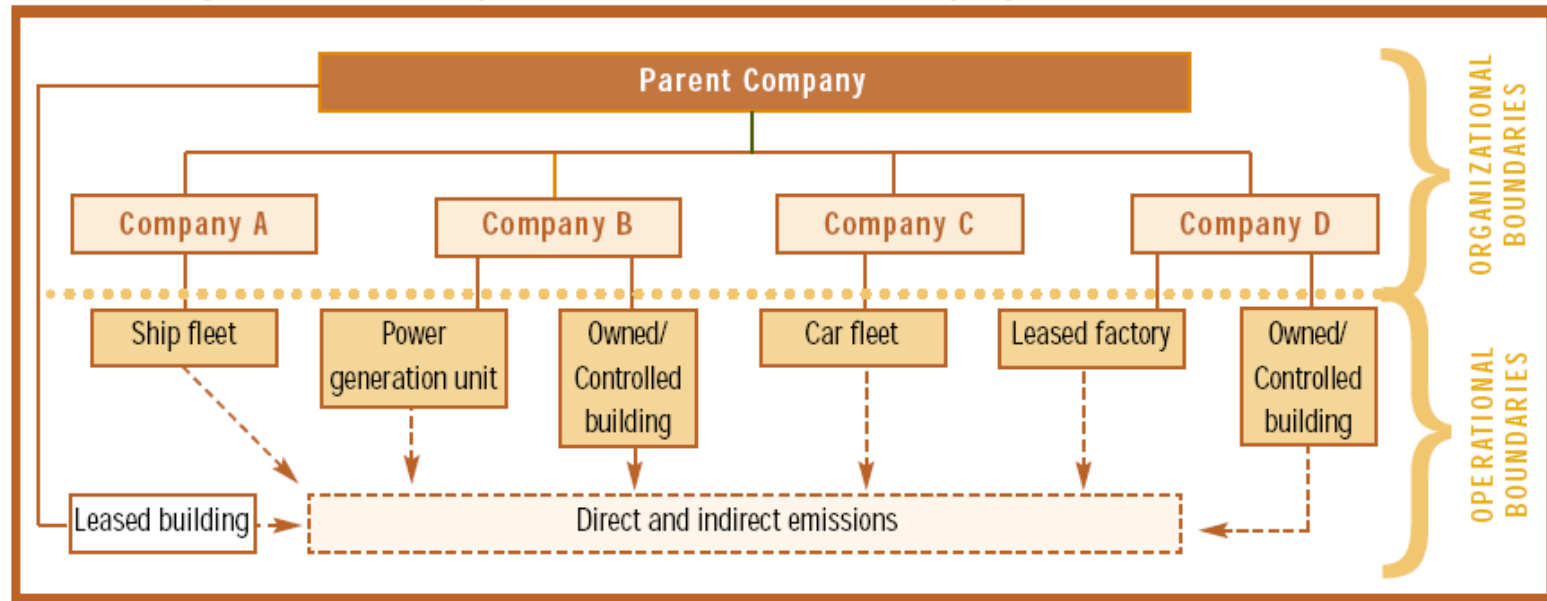
ROLL UP DATA (contd.)

Need to choose Tools & Processes:
- Depending upon information and communication infrastructure already in place
- Depending upon the amount of detailing required, as formalized by the corporate headquarters and as freeze for the purpose of reporting.

Ideally companies will:
- Integrate GHG Reporting with Existing Reporting Tools and Processes
- Take advantage of any relevant data already being collected and reported by individual facilities to divisional or corporate offices, regulators or other stake-holders.

> For data roll-up, simple modules and tools developed in excel can suffice.
> Development of an additional GHG computation software, gives an added edge

Things to remember:
> Consistent data collection
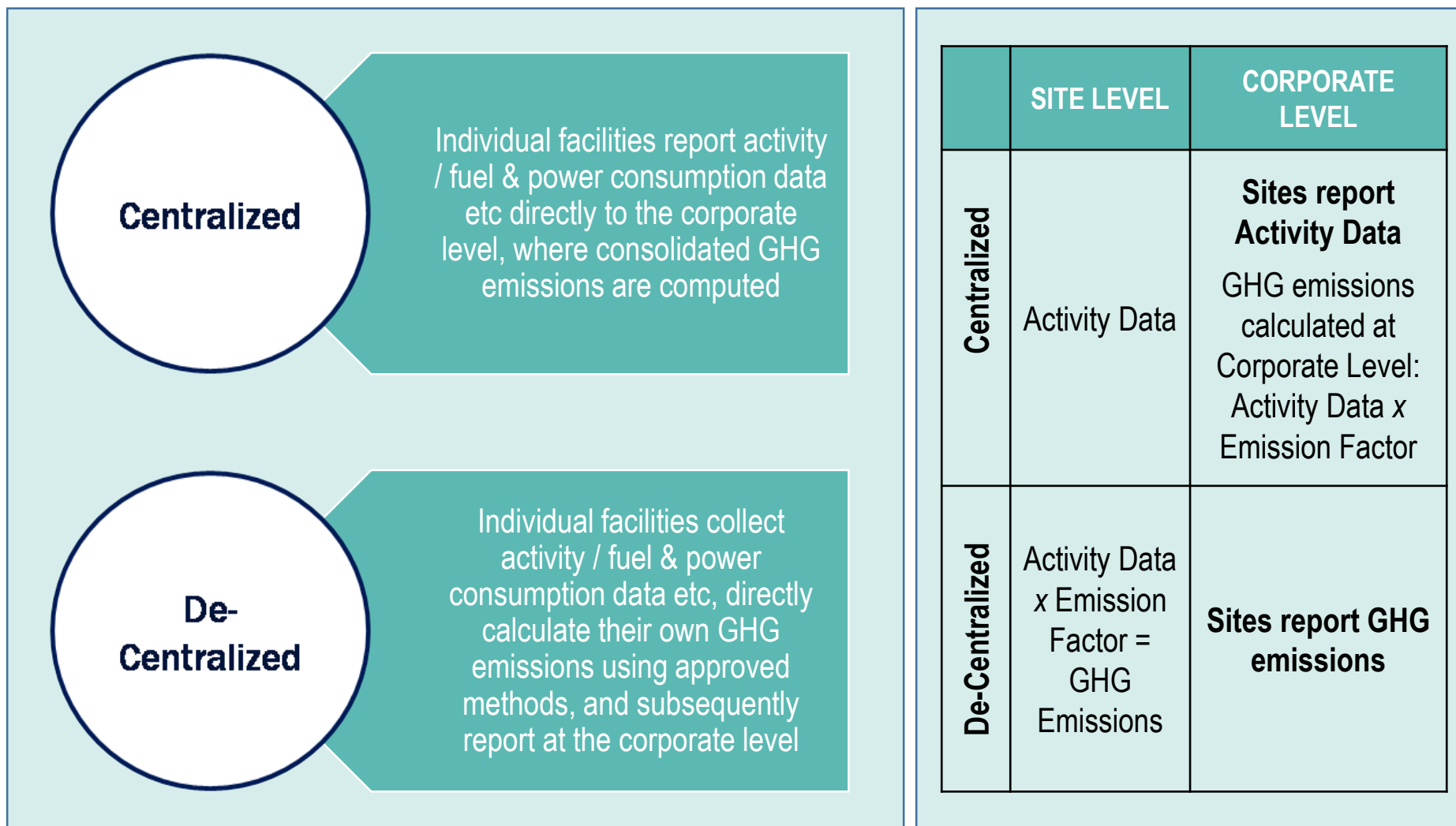> Standardized reporting format

EXAMPLE

BP: Standardized System for internal reporting of GHGs

- BP, a global energy company has been collecting GHG data from different parts of its operation since 1997.
- Consolidated data in one centralized database system
- 320 "reporting units" which are individual BP facilities are responsible to report on environmental emissions
- Complete a standard Excel pro-forma spreadsheet every quarter, stating actual emissions for preceding three months
- All Reporting units use the BP GHG Reporting Guidelines Protocol for quantifying their emissions
- The pro-forma spreadsheets are e-mailed automatically by central database to reporting units and completed e-mail returns are uploaded into the database by a corporate team (check the quality of incoming data)
- The data is compiled by the end of the month following each quarter to provide total emission inventory and analyzed against BP's GHG target.

Standardized formats can significantly reduce the risk of errors

APPROACHES FOR EMISSIONS DATA ROLL-UP

Centralized

Individual facilities report activity / fuel & power consumption data etc directly to the corporate level, where consolidated GHG emissions are computed

De-Centralized

Individual facilities collect activity / fuel & power consumption data etc, directly calculate their own GHG emissions using approved methods, and subsequently report at the corporate level

|		SITE LEVEL	CORPORATE LEVEL
Centralized		Activity Data	**Sites report Activity Data** GHG emissions calculated at Corporate Level: Activity Data *x* Emission Factor
De-Centralized		Activity Data *x* Emission Factor = GHG Emissions	**Sites report GHG emissions**

CHOOSING AN APPROACH

Centralized Approach

May be preferred, where emission sources & sinks are standard across a large number of facilities.
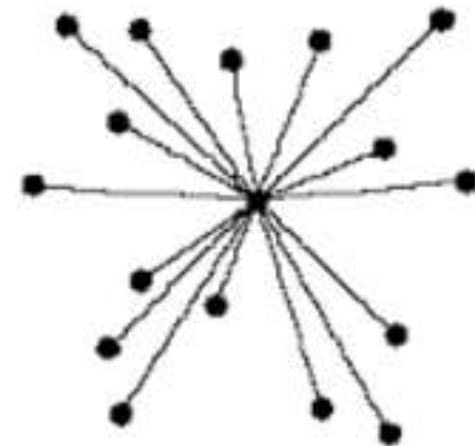
De-centralized Approaches

Useful, when emission calculations require detailed knowledge about the kind of equipment being used at facilities, methods vary across installations, process emissions make up bigger share etc.
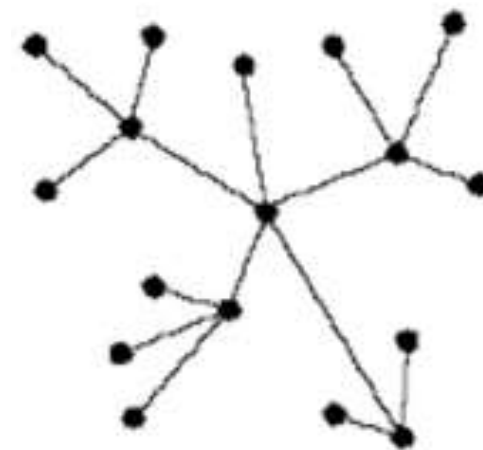
GUIDANCE ON APPROACH AND REPORTING

Key Notes:
- The two approaches are not mutually excusive and should produce the same result
- Companies desiring consistency check on facility-level calculations can follow both approached and compare results
- Corporate staff **should** verify: well defined and approved inventory boundaries, reporting periods, calculation methodologies etc.

COMMON GUIDANCE ON REPORTING TO CORPORATE LEVEL:
- A brief description of emission sources
- List and justification of specific exclusions or inclusions of sources
- Comparative information from previous years
- The reporting period covered
- Any trends evident in the data
- Progress towards any business targets
- Information on uncertainties, their likely cause and recommendations for how data can be improved
- Description of events and changes that have impact on reported data (changes in boundaries or methodologies)

REPORTING

WHY REPORT?

- To raise awareness of their contributions to National or State emission reduction targets
- To increase understanding of their contribution to global emissions
- To communicate performance to external stakeholders and improve reputation
- To better prepare for future policy developments related to GHG emissions
- To share any successes with the wider community.

WHAT IS REPORTING?

Documenting your findings and methodology

HOW TO REPORT?

Reporting Platforms, Reporting Programs, Annual Report, Business Review Sustainability Report

REPORTING (Contd.)

A credible GHG emissions report presents relevant information
that is **complete, consistent, accurate** and **transparent**.

It is therefore recommended that a public GHG report:

- Be based upon the best data available at the time of publication, while being transparent about its limitations
- Communicate any material discrepancies identified in the previous years
- Include the company's gross emissions for its chosen inventory boundary, separate from and independent of any GHG trades it might engage in
- Optional Information

In accordance with the GHG Protocol Corporate Standard, a public GHG emissions report SHALL include:

Required

- Company Description and Inventory Boundary
- Methodology for all 15 Categories
- Scope 3 Emissions Information – Justify Exclusions

Optional

- Supplier Engagement Information
- Assessments of Data Quality/Inventory Uncertainty
- Offsets and Product Performance Information

DOUBLE COUNTING: Companies should take care to identify and exclude from reporting any Scope 2 or Scope 3 emissions that are reported as Scope 1 emissions by other facilities

MORE ON REPORTING ASPECTS

INDIA GHG PROGRAM
Promoting profitable, sustainable and competitive businesses.

- Report optional info based on objectives and audience

- National or voluntary program requirements may differ

- Difference between full public GHG reports and summary reports (sustainability/corporate social responsibility reports)
  – good practice to include link to full report in summary report

- Facility data or ratio indicators may be kept confidential

USE RATIO INDICATORS
- Evaluate performance over time (e.g., relate figures from different years, identify trends in the data, and show performance in relation to targets and base years
- Establish a relationship between data from different categories. (its impact on society or on the environment e.g., emissions from product manufacturing)
- Improve comparability between different sizes of business and operations by normalizing figures (e.g., by assessing the impact of different sized businesses on the same scale)

REPORTING PLATFORMS

GRI G4

- Scope 1: G4- EN15
- Scope 2: G4- EN16
- Scope 3: G4- EN17
- GHG Emissions Intensity: G4- EN18
- GHG Emissions Reduction: G4- EN19

CDP

- CDP's 2006 climate change module;
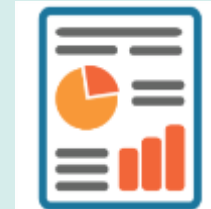- Emissions data
- Reduction initiatives

Sustainability/CSR Reporting

- Availability of report on public domain
- Annual Reports
- Third party verification

Business Responsibility Report

- Mandated top 500 listed companies to report on GHG emissions along with other environmental performance indicators defined in BRR.

THANK YOU

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