

This guide is intended to support you in answering each of the questions of the annual report. Please input the information according to the instructions found in this guide. In case of further questions, please contact us via email at climateneutralnow@unfccc.int

GENERAL

Question 1: Input the official name of the reporting organization.

1.What is the name of the reporting organization?

Question 2: All information provided in this Report should refer to the reporting period. A reporting period is a full year (eg. from 01/01/2020 to 31/12/2020). The most common practice is to report based on a calendar year, but you can also use a different period such as fiscal year if that fits your organization's needs better.

2.Please indicate the reporting period correspondent to this Report
Starting date – dd/mm/yyyy Ending date – dd/mm/yyyy

Question 3: Describe any climate-related challenges or opportunities that you have identified for your organization that help reduce your CO2 emissions (eg. new more efficient machinery that would help you reduce your emissions and at the same time save money).

3.What are the challenges and opportunities to climate action that might affect the financial or strategic plans of your business?
Please describe here.

Question 4: In the case you have identified risks and opportunities related to climate in your organization, describe if and how you have integrated them in your business strategy. Eg. the transition to electric mobility may eventually make internal combustion engines in passenger vehicles obsolete. Companies that have a business associated to producing or maintaining such vehicles need to consider a transition to electric mobility.

4. Have climate-related risks and opportunities been considered in your organization's strategy and/or financial planning? *Please describe here.*

Question 5: As you should reduce your organization's emissions as part of your commitment to Climate Neutral Now (and such reduction is compared to a baseline year); it's important to evaluate if an increase or reduction in your operations could impact your emissions. Therefore, in this question you should indicate if your organization, for example, acquired or divested assets, if you scaled down operations due to external reasons (such as the Covid-19 pandemic) or similar.

5. Did your organization's operations substantively change in the reporting period, affecting your GHG emissions?

Yes

No

Question 6: Engagement with value chain actors is important to expand climate-related action. If you already engage with your value chain, choose the option(s) that apply to your organization.

6. Do you engage with your value chain on climate-related issues? Please advise who with.

Suppliers

Customers

Other partners in the value chain

Do no engage

Question 7: If you're planning or already have implemented any awareness raising or advocacy initiatives at your organization, your community, or broader, please describe them.

7. Please indicate any awareness raising or advocacy initiatives that were active within the reporting year. *Note that this can include those in the planning and/or implementation phases.*

STEP 1 – MEASURE

Questions 8 and 9: Select one or more standards or methodologies that you used to estimate your organization's emissions in this reporting year. If you have used a standard or methodology that is not listed, use the field below to tell us how you

calculated your emissions. In case you have your GHG inventory publicly available, provide us with the link so we can access it.

8. What standard or methodology are you using when measuring your GHG inventory

- GHG Protocol Corporate Reporting & Accounting Standard
- GHG Protocol Product Life Cycle Accounting & Reporting Standard
- ISO 14064, International Standard for GHG Emissions Inventories and Verification PAS
- 2050 - Specification for the assessment of the life cycle greenhouse gas emissions of goods and services
- Defra Guidance on how to measure and report
- Bilan Carbone
- Others

If you chose "Others", please describe below:

9. Is your GHG inventory publicly available?

Yes

No

If yes, please provide a web link here:

Question 10: Select one or more greenhouse gases that you measured in this reporting year.

10. Which GHGs are included in your estimation?

- Carbon dioxide (CO₂)
- Methane (CH₄)
- Nitrous oxide (N₂O)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)
- Sulphur hexafluoride (SF₆)
- Hydrochlorofluorocarbons (HCFCs)
- Chlorofluorocarbons (CFCs)

Question 11: Add the total emissions in metric tons of CO₂ equivalent for the reporting year.

11. What were your GHG emissions in the reporting period (metric tons of CO₂ equivalent)?

Question 12: Choose the scopes covered in your GHG inventory. See a description of each scope with examples below:

- Scope 1 (Direct emissions): Examples: emissions from combustion in owned or controlled boilers, or from owned or controlled vehicles.
- Scope 2 (Indirect emissions from energy consumption): Example: Electricity purchased for own consumption from the national grid or a third party.
- Scope 3 (Other indirect emissions): Examples: Business travel (eg. use of public transport, air travel), commuting of employees, use of 'grey fleet' (eg. use of

employees' own cars for which fuel costs are claimed back via expenses), emissions from contractors, and emissions associated to the production and transportation of all materials and services in your supply chain. (Defra)

Select "Partial Scope 3" if you are only including some of the sources in Scope 3. Select "Complete Scope 3" if you are including all material sources in Scope 3 following the GHG Protocol's guidance.

12. Which scopes are included in your GHG inventory?
Scope 1: includes direct emissions from sources owned or controlled by your organization.
Scope 2: includes indirect emissions from the purchase of electricity, steam, heating and cooling consumed by your organization.
Scope 3 - Partially: includes other indirect emissions (excluding scope 2) that occur in your organization's value chain. Scope 3 - Complete: includes all other indirect emissions (excluding scope 2) that occur in your organization's value chain.

Scope 1
 Scope 2
 Partial Scope 3
 Complete Scope 3

Question 13: Choose the categories that are included in your estimation.

13. Which categories are included in your estimation?

<input type="checkbox"/> Fuels	<input type="checkbox"/> Material use
<input type="checkbox"/> Refrigerants	<input type="checkbox"/> Waste
<input type="checkbox"/> Owned vehicles	<input type="checkbox"/> Flight and/or hotel
<input type="checkbox"/> Electricity and heat	<input type="checkbox"/> Business travel - land and/or sea
<input type="checkbox"/> Well to tank fuels	<input type="checkbox"/> Freighting goods
<input type="checkbox"/> Transmissions and distributions losses	<input type="checkbox"/> Employees commuting
<input type="checkbox"/> Water	<input type="checkbox"/> Food

Question 14: Choose the option that aligns with the development of your GHG inventory.

- Self-declared GHG inventory: If you have calculated your organization's GHG emissions without third-party verification of the process and the results.
- Third-party verified GHG inventory with incomplete Scope 3: If you measure scopes 1, 2 and part of Scope 3, and have your GHG inventory third-party verified.
- Third-party verified GHG inventory including full Scope 3: If you measure complete Scopes 1, 2 and all material sources in Scope 3 and have your GHG inventory third-party verified.

14. How have you developed your GHG inventory?

Self-declared GHG inventory
 Third-party verified GHG inventory with partial scope 3
 Third-party verified GHG inventory including full scope 3

Questions 15 - 18: In these questions, simply include the total emissions in metric tons of CO2 equivalent that correspond to each of the three scopes. In case you did not calculate emissions for Scope 3, fill-in with "0".

For Scope 2, please indicate the number of emissions by method (location-based or market-based).

- **Location-Based Method:** reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data).
- **Market-Based Method:** reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). It derives emission factors from contractual instruments, which include any type of contract between two parties for the sale and purchase of energy bundled with attributes about the energy generation, or for unbundled attribute claims. (GHG Protocol)

15. How much of the total emissions (metric tons of CO2 equivalent) correspond to Scope 1?

16. How much of the total emissions (tons of CO2 equivalent) are corresponding to Scope 2 using the Market Approach?
A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice).

17. How much of the total emissions (tons of CO2 equivalent) are corresponding to Scope 2 using the Location Approach?
A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data).

18. How much of the total emissions (tons of CO2 equivalent) are corresponding to Scope 3?
Scope 3 includes indirect emissions that occur in your organization's value chain. If you are not measuring this scope, answer with "0", please.

Question 19: In this question you must indicate the categories within Scope 3 that your organization has measured, or not, in the reporting year and which ones are relevant for your type of organization. You can see a detailed description of the categories at the Corporate Value Chain (Scope 3) Standard, from GHG Protocol.

19. Please select the categories included in your Scope 3, and their status
 You can find a detailed description of the categories on the Corporate Value Chain (Scope 3) Accounting and Reporting Standard, p. 34 (<https://ghgprotocol.org/standards/scope-3-standard>)

	Relevant, calculated	Relevant, not yet calculated	Not relevant, calculated	Not relevant, not calculated
Purchased goods and services	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Capital goods	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Fuel-and-energy-related (non-Scopes 1 or 2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Upstream transportation and distribution	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Waste generated in operations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Business travel	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Employee commuting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Upstream leased assets	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Downstream transportation and distribution	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Use of sold products	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
End of life treatment of sold products	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Downstream leased assets	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Franchises	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (upstream)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (downstream)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

STEP 2 – REDUCE

Questions 20 and 21: Participants in the Climate Neutral Now initiative are encouraged to establish reduction targets as part of their strategy to achieve climate neutrality. In Question 20, you must indicate if you have established a target that covered the reporting year. In Question 21, you must indicate what that target was if you had one.

20. Did you have a GHG emissions target that was active in the reporting year?

Yes

No

21. What was your GHG emissions target in the reporting year?
 e.g. 5% reduction in 2021 (target year) compared to 2020 (base year)

Question 22: The baseline year is the year of reference that you are using to compare your reductions over time. In this question you must indicate the total GHG emissions in that base year.

22. What were your GHG emissions in the base year (metric tons of CO2 equivalent)?

Question 23: In this question, simply indicate if your GHG inventory has been verified by a third-party, accredited verifier. If you want to know more about third-party verification, we recommend you visit the CDP website, where you can find a list of third-party verification standards.

23. Are your reductions and progress towards your targets third-party verified?

Yes

No

If yes, please provide a link to the verification opinion or report, or send us a copy of it (climateneutralnow@unfccc.int).

Question 24: Clear targets and an action plan are key to reduce your emissions. The level of commitment in your plan will be documented by Climate Neutral Now through our recognition levels. In case you have a publicly available reduction plan, you can simply provide us with a link.

24. How developed is your plan to reduce GHG emissions?

Target established, with incomplete or no reduction plan

Target and reduction plan with tangible actions and intermediate reduction targets

I have no GHG emissions reduction plan to achieve my targets

Please provide a link here or send your emissions reduction plan at climateneutralnow@unfccc.int

Questions 25 and 26: Select the actions taken in the reporting year to reduce your emissions and give more details on these initiatives. Beyond showing your commitment, it is an opportunity to identify synergies with other participants of our Climate Neutral Now community.

25. What emission reductions actions did you implement during the reporting period?
Note that this can include actions in the implementation phase.

- Energy efficiency in buildings
- Waste reduction and material circularity
- Low-carbon energy consumption
- Low-carbon energy generation
- Non-energy industrial process emissions reductions
- 'Green' Company policy or behavioral change
- Transportation
- No emissions reductions initiatives in place
- Other

If you chose other, please specify here:

26. Please give details on the actions that you have implemented during this reporting period to reduce your GHG emissions.
*You may want to keep in mind the GHG emissions management hierarchy (avoid, reduce, replace).
 e.g. for energy efficiency in buildings: change of light bulbs in the whole office*

Question 27: To avoid reaching the 1.5 degrees Celsius of global warming, we need to reduce 50% of our emissions by 2030. This equates to a reduction of 5% per year. However, this percentage will increase every year if reductions are not achieved. Did you achieve 5% reduction in the last reporting period?

27. Has your organization achieved at least 5% reduction in your GHG inventory from the last reporting period to this one?

Yes

No

STEP 3 – CONTRIBUTE

Question 28: If after your reduction actions you were not able to avoid all emissions, we recommend you contribute to projects that reduce, avoid or capture GHG emissions beyond your value chain (offset). You can select the project(s) that best aligns with your strategy or preferences. One option to look for projects and carbon credits offsets is the UN Carbon Offset Platform. Your contribution should be in an amount equivalent to your non-avoided emissions.

28. Are you contributing to encourage more emission reductions, avoidance or capture through the use of carbon credits (offsets)?
If you answer to this question is 'No' skip the last questions and save your Report

Yes, all my emissions
 Yes, part of my emissions
 No contribution

The next questions are about your offsetting strategy for the reporting year. Thus, if you replied “No” to Question 28, you can save your report and send it to us at climateneutralnow@unfccc.int. If you offset your unavoidable emissions, please respond the next questions.

Question 29: Indicate the type of offsetting projects that you supported in the reporting year.

29. Please indicate the types of offsets you are using in your climate strategy

Offsets coming from reduction and avoidance projects (e.g. renewal energy, biomass waste, cookstoves, transport & other projects)
 Short-term capture (Nature-based solutions such as forestry, peat land management, mangroves restoration or similar projects)
 Long-term capture (Carbon Capture & Storage, Biomass with Carbon Capture Storage, or other technologies)

Question 30: There are many voluntary carbon offset standards. Specify the offsets for each standard.

30. Please specify here your offsets according to the each standard

CDM	<input type="text"/>
VCS	<input type="text"/>
Gold Standard	<input type="text"/>
CCBS	<input type="text"/>
Other	<input type="text"/>
Total	0.00

Please provide a link to a relevant public registry/website or send us the certificate to climateneutralnow@unfccc.int

Question 31: Specify which scopes you offset.

31. Which scopes did you offset?

Scope 1
 Scope 2
 Partial Scope 3
 Complete Scope 3

Please, save your report and send it to the Climate Neutral Now team at climateneutralnow@unfccc.int