

GREENHOUSE GAS AUDITING OF SUPPLY CHAINS

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- Part 1 Introduction**
Applicability of This Module
Summary Discussion
Key Compliance Definitions
- Part 2 Pre-Audit Preparation**
Acronyms and Abbreviations
- Part 3 Greenhouse Gas Auditing of Supply Chains Rulebook**
Note: The rulebook has been divided into parts as outlined below.

Part A1: GHG Protocol Corporate Accounting and Reporting Standard
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1. Priorities for Reporting
2. Activities Subject to Reporting
3. Tracking Emissions over Time
4. Identification and Calculation of GHG Emission Sources
5. Manage Data Quality
6. Account for GHG Reductions
7. Report GHG Emissions
8. Verification
9. Set a GHG Target

Part A2: GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard
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1. Establishing Goals and Principles for Accounting for Scope 3 GHG Emissions
2. Setting Boundaries for Scope 3 Activities to be Evaluated and Reported
3. Collecting Data
4. Allocating Emissions
5. Setting a GHG Reduction Target and Tracking Emissions over Time
6. Providing Assurance
7. Providing Reporting

Part A3: GHG Protocol Product Life Cycle Accounting and Reporting Standard

1. Establishing Life Cycle Accounting for GHG Emissions for a Product
2. Establishing the Scope of the Product GHG Inventory
3. Defining Boundaries for a GHG Product Inventory
4. Collecting Data and Assessing Data Quality
5. Allocating Emissions Associated with Common Processes and Co-Products
6. Assessing Uncertainty
7. Calculating Inventory Results

8. Providing Assurance
9. Reporting
10. Setting Reduction Targets and Tracking Inventory Changes over Time

Part A4: GHG Protocol for Project Accounting

1. Defining the GHG Assessment Boundary
2. Selecting a Baseline Procedure
3. Identifying the Baseline Candidates
4. Estimating Baseline Emissions
5. Monitoring and Quantifying GHG Reductions
6. Reporting GHG Reductions

Part B1: Walmart Supplier Sustainability Assessment
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1. Responding to Walmart Supplier Sustainability Assessment

Part B2: IBM Social and Environmental Management System Supplier Requirements
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1. Responding to IBM Social and Environmental Management System Supplier Requirements

Part B3: Procter and Gamble Supply Chain Environmental Sustainability Scorecard
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1. Responding to the P&G Supply Chain Environmental Sustainability Assessment

Part 4 Scoresheet A1

Scoresheet A2

Scoresheet A3

Scoresheet A4

Scoresheet B1

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Scoresheet B3

Note: Each rulebook part (A1 – B3) outlined above is immediately followed by the corresponding scoresheet (A1 – B3).