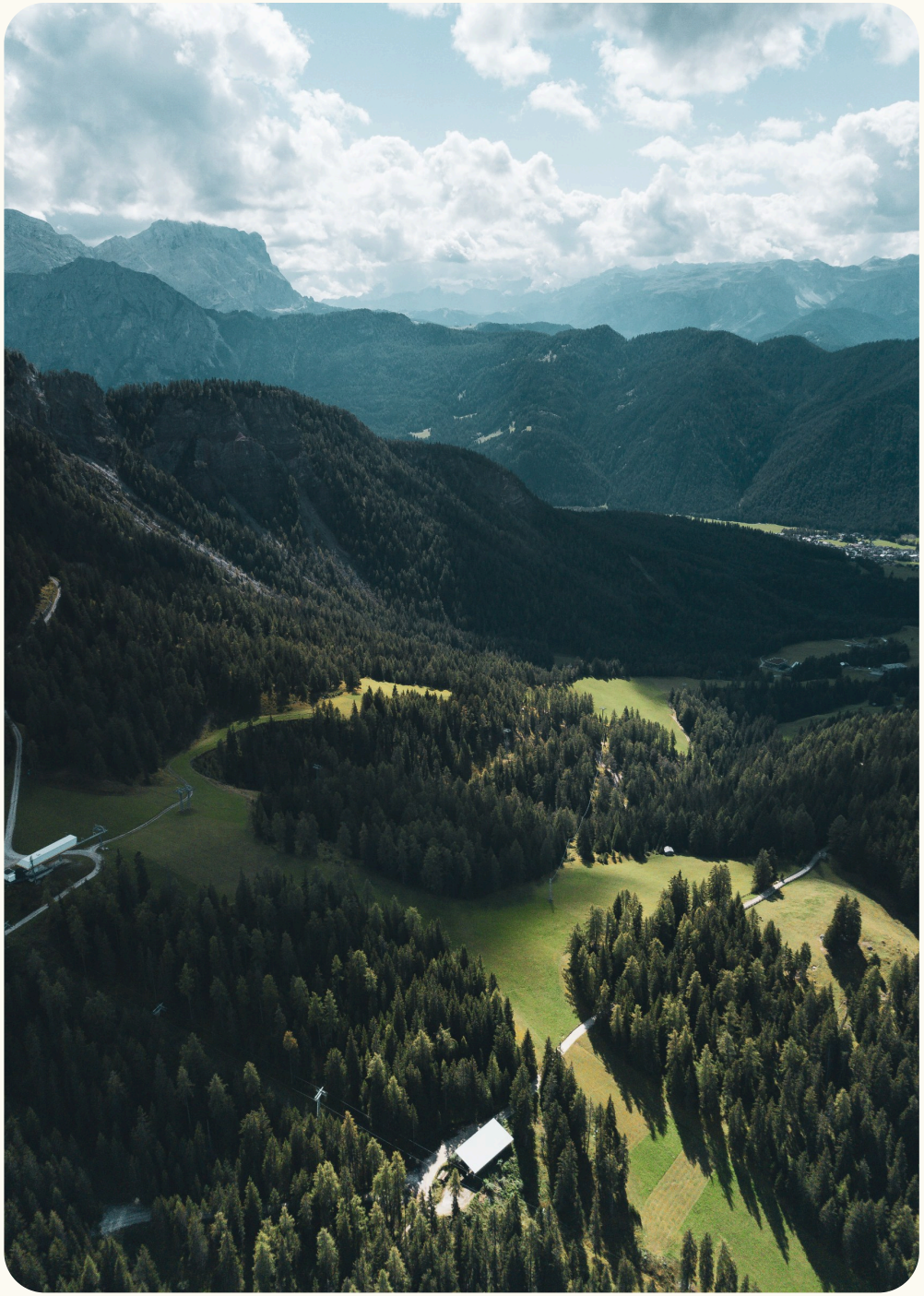
ESGPRO™

The Carbon Reporting Handbook

Compliance, Disclosure and Commercial Value

Prepared by ESG Pro



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Twenty three pages, in four parts

The first three tell you what an inventory is. The rest tell you what it does.

Every working page closes on a return strip: the return on investment, the ROI, that page produces. Read the strips alone, in order, and they make one continuous argument.

01

One · The inventory

PAGES 3 TO 5

What it is, why it matters, and how we build one to the GHG Protocol.

02

Two · What the law requires

PAGES 6 TO 9

PPN 006, SECR and ESOS. What each demands, the advantage in meeting it, and the exposure if you do not.

03

Three · What buyers ask for next

PAGES 10 TO 15

EcoVadis, NHS Evergreen, B Corp and science based targets, and the return in figures.

04

Four · How we do it

PAGES 16 TO 23

Six phases, what you send, where AI falls short, what a multi year arrangement changes, and where to start.

PART ONE 04 What a greenhouse gas inventory is · 05 How we build one to the GHG Protocol · **PART TWO** 07 PPN 006 · 08 SECR · 09 ESOS · **PART THREE** 11 EcoVadis · 12 NHS Evergreen · 13 B Corp · 14 Science based targets · 15 The return in figures · **PART FOUR** 17 Phase 1 · Access, boundary and ownership · 18 Phase 1 · What you send · 19 Phase 2 · How the data is analysed · 20 The Human vs. AI Story · 21 Phases 3 to 5 · Draft, polish, sign · 22 Phase 6 · The multi year arrangement · 23 Where to start

WHAT THIS GUIDE IS NOT

It is not advice on your own position, and it is not a substitute for reading the rules that apply to you. Where a figure in it decides whether you are in scope, check it against the source or ask us to check it with you.

THE COMPANION VOLUME

The full thirty nine page Guide to GHG Reporting sets out every category, every record and every step.

Each part takes one colour from the ESG Pro palette, shown in the bar above its card: green, dark green, violet, teal. Orange is reserved throughout for what is at risk. Part openers carry no folio; they are counted in the page ranges above. Reflects the standards, UK regulations and emission factor sets in force at September 2026. ESG Pro inventories are calculated on the UK Government conversion factors published by DESNZ with Defra, applying the factor set for the reporting year. Where anything is estimated rather than measured, or held outside the reported total, the report states the method and its limitations.

A greenhouse gas inventory is the most detailed account a business ever produces of how it actually operates.

What it is · Why it matters · How we build one

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PART ONE · THE INVENTORY

What a greenhouse gas inventory is

One financial year, one stated method, a record behind every figure.

An inventory accounts for every unit of energy, every pound spent, every shipment and every journey across a complete financial year, organised into three scopes and fifteen upstream and downstream categories. Few exercises require a business to describe itself in that much detail.

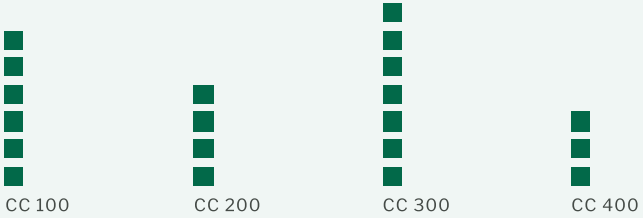
The common apprehension is that this means new measurement. It does not. It is built almost entirely from records you already produce, file and pay for. The work is retrieval, mapping and calculation, not instrumentation.

What changes is the organising principle. Your finance system arranges information by cost centre, because that is what management accounts require. An inventory arranges the same information by activity: what was consumed, where, by whom and to what end. Looking at a business through that second lens reliably shows things the first cannot.

ONE COMPLETE FINANCIAL YEAR

THE SAME RECORDS, TWO ARRANGEMENTS

By cost centre



SAME MARKS, SAME COUNT

By activity



THE THREE SCOPES

Scope 1
Fuel you burn: gas, oil, vehicles you own, and refrigerant that escapes.

Scope 2
Energy you buy and consume: electricity, heat, steam, cooling.

Scope 3
Everything else, across fifteen categories, and for most businesses the largest of the three by a wide margin.



You already hold all of this

- Invoices
- The general ledger
- Fixed asset register
- Fuel card statements
- Waste transfer notes
- Travel reports
- Lease schedules
- Payroll

WHY IT IS BEING ASKED FOR NOW

Three UK regimes already run on this data, and buyers have started to require it directly. Since **6 April 2026** every supplier tendering to NHS Supply Chain must hold Evergreen Level 1 at tender close, and Level 1 cannot be reached without reported emissions. Large private buyers run their own version at lower thresholds.

THE RETURN (ROI)

It generates nothing new. It reorganises what you already hold into a form that answers questions your systems were never built to answer, and that form is what every disclosure, rating and questionnaire in the next eleven pages runs on.

★ Operational visibility ★ One trusted dataset ★ Disclosure ready ★ Rating ready ★ Defensible figures ★ Decision grade data

How ESG Pro builds one to the GHG Protocol

One framework sits underneath all of it. We apply it in full and record every decision we make inside it.

Corporate greenhouse gas accounting has one dominant reference framework. PPN 006, SECR, CDP, EcoVadis, B Corp and the UK Sustainability Reporting Standards all defer to the Greenhouse Gas Protocol for how emissions are counted.

ESG Pro gives every one of the fifteen Scope 3 categories a status: calculated, immaterial, not applicable, or pending data. Nothing is left unstated. That is a deliberate position and it is not the market norm, and the categories most often omitted are frequently the largest.

Screening is not reporting. A category found immaterial or inapplicable is recorded with the reasoning stated, and that record is what lets an inventory be called complete. It is the first thing an assurance provider looks for.

SEVENTEEN AREAS · FOUR STATUSES	CALC.	IMMAT.	N/A	PENDING
Scope 1 · fuel burned	☐	☐	☐	☐
Scope 2 · energy bought	☐	☐	☐	☐
01 Purchased goods and services	☐	☐	☐	☐
02 Capital goods	☐	☐	☐	☐
03 Fuel and energy related activities	☐	☐	☐	☐
04 Upstream transport and distribution	☐	☐	☐	☐
05 Waste generated in operations	☐	☐	☐	☐
06 Business travel	☐	☐	☐	☐
07 Employee commuting	☐	☐	☐	☐
08 Upstream leased assets	☐	☐	☐	☐
09 Downstream transport and distribution	☐	☐	☐	☐
10 Processing of sold products	☐	☐	☐	☐
11 Use of sold products	☐	☐	☐	☐
12 End of life treatment of sold products	☐	☐	☐	☐
13 Downstream leased assets	☐	☐	☐	☐
14 Franchises	☐	☐	☐	☐
15 Investments	☐	☐	☐	☐

Drawn empty. No cell is pre marked: there is no dataset of where businesses actually sit.

THREE GOVERNING DOCUMENTS

The Corporate Standard
What to include, and where the boundary sits.

The Scope 3 Standard
The fifteen value chain categories, and what each one covers.

The Scope 2 Guidance
Purchased energy, reported two ways rather than one.

FIVE PRINCIPLES, APPLIED AT ONCE

Relevance | Completeness | Consistency | Transparency | Accuracy

Forward looking

In July 2026 the Protocol announced that these documents will consolidate with ISO 14064-1 into one standard published jointly with ISO. Among the proposals is that Scope 3 becomes required rather than voluntary. An inventory built across all three scopes now will survive that transition without rework. One covering only Scopes 1 and 2 will not.

JUL 2026 ANNOUNCED — 2027 DRAFT — END 2028 TARGETED

THE RETURN (ROI)

Every judgement in an ESG Pro inventory is made against the five principles and recorded. That record is the difference between a figure a buyer accepts and a figure a buyer questions, and it costs nothing extra to produce if it is produced as you go.

★ Assurance ready ★ A defensible method ★ Complete coverage ★ Buyer confidence ★ Survives scrutiny ★ Future proofed

GHG Protocol Corporate Standard · Corporate Value Chain (Scope 3) Standard · Scope 2 Guidance · Protocol and ISO consolidation announcement, July 2026

















