



Climate Responsibility Approach Reporting template



Reporting template

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Instructions

This reporting template was developed to help organisations report their progress implementing the Climate Responsibility Approach, from measuring ([Step 1](#)) and reducing their emissions ([Step 2](#)) to pricing their ongoing emissions ([Step 3](#)) and supporting projects beyond their value chain ([Step 4](#)).

Transparent communication is a key foundation of the Climate Responsibility Approach. The provision of documented and quantified information is essential for reporting to stakeholders, sharing best practices and challenges encountered, as well as for monitoring progress and measuring the achievement of objectives.

Any communication on the actions implemented and their results must be supported by credible documentation or explanation at each stage of the approach. For each step, we recommend that organisations structure their reporting around three key components:

- * **Narrative.** Describe your situation, objectives, actions and results in words.
- * **Data.** Strengthen your report with quantitative indicators. The more your communication is backed up by quantitative data, the more credible it is. The results of your actions can then be measured and tracked over time and compared to other entities.
- * **Methodology.** When your organisation had to make adjustments with the recommendations outlined in the approach, or if key data or information is missing, it is recommended to explain the reasoning behind your decisions and the choices made.

Your organisation should update its Climate Responsibility Approach report on a yearly basis and make it easily accessible.

Description of your organisation

Start describing your organisation

Provide information on the characteristics relevant to understand its emissions profile and its capacity to implement each of the steps from the Climate Responsibility Approach.

Examples:

- * Type of organisation (company, NGO, trade-union, foundation)
- * Sector of activity
- * Number of employees: small (<50 employees), medium (50>250), big (>500)
- * Revenues
- * Country(-ies) of activity
- * Number of offices, warehouses, factories and their locations
- * Structure of supply chain

Step 1 Measure emissions

Narrative: Describe the overall emissions profile of your organisation and how it evolved over time. Explain what your main sources of emissions are by providing details about your activities.

- * What are your main scopes of emissions?
- * What are the main sources of emissions?
- * What activity drives your emissions?
- * Are there differences between your business units?
- * How have your emissions evolved over time?
- * Why have emissions increased or decreased?

Data: To help you with the data analysis, you can get inspiration from [Table 1](#) below with quantified data about your greenhouse gas emissions. Prioritise your primary sources of emissions and include as much data as possible on secondary sources.

Methodology: If your organisation does not have access to data for some categories of emission sources, provide explanations about the challenges encountered and the choices you made on the methodology and data used to measure your emissions. This can include:

- * Activity data used (primary data or estimates/ averages)
- * Emission factors
- * Changes or updates in methodology
- * Explanation about excluded emission categories

Scope	Emissions source	Year X
Scope 1 emissions		
	Stationary or mobile combustion and fugitive emissions	
Scope 2 emissions		
	Electricity (location based)	
	Building heating	
Scope 3 emissions (upstream)		
Scope 3.1	Purchased goods and services	
Scope 3.2	Capital goods	
Scope 3.3	Fuel- and energy related activities (not included in s1 or s2)	
Scope 3.4	Upstream transportation	
Scope 3.5	Waste	
Scope 3.6	Business travel	
Scope 3.7	Employee commuting	
Scope 3.8	Upstream leased assets	
Scope 3 emissions (downstream)		
Scope 3.9	Downstream transport and distribution	
Scope 3.10	Processing of sold products	
Scope 3.11	Use of sold products	
Scope 3.12	End-of-life treatment of sold products	
Scope 3.13	Downstream leased assets	
Scope 3.14	Franchises	
Scope 3.15	Investments	

TAB 1: Emissions reporting table, following GHG Protocol scope categories

Step 2 Reduce emissions

Narrative: Describe the measures implemented to reduce your emissions for each source and explain how they compare to previous years. If relevant, provide information on your long-term and short-term emissions reduction targets.

Data: Quantify the effects of mitigation actions with specific indicators relevant to each emission sources. Measure the impact of the actions implemented against the baseline situation and compare it to the target value if your organisation has set objectives. You can get inspiration from [Table 2](#) to summarise the actions implemented and their results.

Methodology: Explain how your organisation implemented the reduction measures, and the challenges encountered.

Emissions source	Action	KPI	Baseline	Target value (if any)	Achieved value
Scope x.x	Action 1	tCO ₂	X tCO ₂ emitted in year	-X% tCO ₂ by year	-X% tCO ₂ by year
		kWh	X kWh consumed in year	-X% kWh by year	-X% kWh by year
Scope x.x	Action 2	tCO ₂			

TAB 2: Emissions reduction reporting table

Step 3 Price emissions

Narrative: Describe how your organisation takes responsibility for its ongoing emissions. Explain the selected level of carbon fee and the share of emissions covered.

Data: Your organisation can get inspiration from [Table 3](#) below to provide information on the evolution of the carbon fee and scope coverage overtime, as well as the resulting carbon budget raised to support projects.

Methodology: Inform the methodology used to determine the level of carbon fee (ideally the social cost of carbon) and any benchmarks used as references (e.g. organisations based in Germany may use [Umweltbundesamt, 2024](#)). If your organisation decided to set a level of carbon fee inferior to the EUR 100/ tCO₂ recommended in the guidance, or proceed to restrictions on scope coverage in the calculation of the contribution budget, explain why.

Climate contribution summary	Year X	Year X	Year X
Level of the carbon fee	EUR Explanation	EUR Explanation	EUR Explanation
Emissions covered	tCO ₂ Explanation	tCO ₂ Explanation	tCO ₂ Explanation
Total raised funds	EUR	EUR	EUR

TAB 3: Climate contribution summary

Step 4 Support Action

Narrative: Explain how your organisation has chosen to channel its money to projects and, when applicable, the project provider you are working with. For each project supported, describe the initial situation by providing information about the local economic, social, political and environmental context. Identify the main climate issues in the area and explain how your project can address them. Describe the actions implemented and assess their impact on climate as well as their co-benefits for local communities and their environment.

Data: Provide quantitative and/or qualitative indicators for each project.

Methodology: Describe how you identified the projects to support and how you selected your project providers. Explain what role your organisation plays in overseeing, managing or implementing the project, depending on the channel chosen. Report the challenges met during project implementation and the choices made to address them.

The Climate Contribution Hub is set up by NewClimate Institute with initial support from the Allianz Foundation. This website aims at providing step-by-step guidance to help businesses and civil society organisations (e.g. NGOs, foundations, trade-unions) measuring and reducing their greenhouse gas emissions and setting up a climate contribution to take responsibility for their ongoing emissions.

www.climateresponsibility.org

