Land Sector and Removals (LSR) Standard Reporting Requirements Checklist

Version 1 (June 30th, 2026)

The following tables provide a checklist of the reporting requirements for companies applying the GHG Protocol's *Land Sector and Removals (LSR) Standard*, version 1.1. Reporting requirements in the *LSR Standard* set forth how companies report quantitative information in the GHG inventory (e.g., emissions and other accounting categories) and additional information related to the methods, data, and assumptions used to compile the GHG inventory. This checklist does not include all recommended or optional reporting elements in the *LSR Standard*.

For a sample reporting template that can be used to guide reporting of required quantitative information in the GHG inventory following the *LSR Standard*, see the "Land Sector and Removals Standard Sample GHG Inventory Reporting Template."

This checklist is provided as supplementary guidance. The requirements in the latest version of the *LSR Standard* take precedence over any summary text in this checklist.

Part 1: Checklist of general reporting requirements

The following reporting requirements apply to all companies applying the *LSR Standard* and are arranged by topic: inventory boundary, traceability, GHG inventory, and data and methods. (Companies for whom the LSR Standard does *not* apply, are required to disclose and justify why not; see "Applicability" topic in table below). For additional guidance on disclosing results within the GHG inventory, see the "Land Sector and Removals Standard Sample GHG Inventory Reporting Template."

Checklist of general reporting requirements

Topic	Reporting item	Reference
Applicability	Companies for whom the *LSR Standard* does not apply to (i.e., companies that do not have significant land sector activities or choose not to account for CO_2 removals or CO_2 capture with geologic storage) are required to disclose and justify why their land sector activities are not significant.	Req. 1
Inventory Boundary	Disclose the consolidation approach selected.	Req. 3
	Disclose the reporting period covered by the GHG inventory.	Req. 3
	Describe the scope 1 spatial boundary and scope 3 spatial boundaries that are applied, for a given volume of a given product, including the level of traceability and spatial scale used for scope 3 spatial boundaries. • The description of the scope 3 spatial boundary should include a summary of the LMUs, harvested areas, and/or attributable productive lands included in the spatial boundary.	Section 6.2.2

Traceability	If applying a scope 3 spatial boundary at a sourcing region-level, land management unit (LMU)-level, or harvested area-level, describe the type of chain-of-custody model and/or certification program used to demonstrate traceability for the relevant scope 3 spatial boundary (or boundaries).	Section 6.2.2
	If alternative approaches to traceability are used (e.g., impact traceability systems), report the associated values separately from the physical GHG inventory and disclose and justify the approach used.	Req. 8
	If scope 3 removals are reported, disclose the physical traceability systems used, including the type of chain-of-custody model and/or certification program.	Section 12.2.2
GHG Inventory	Separately report all required accounting categories by accounting category and scope. *See the "LSR Standard Sample GHG Inventory Reporting Template" for details.*	Req. 4
	Report emissions disaggregated by accounting category and subcategory, for scope 1, scope 2 (if applicable), and scope 3 for each scope 3 category following Requirement 31, including: • Emissions disaggregated by fossil fuel and industrial emissions, land use change emissions, land management net biogenic CO_2 emissions, land management production emissions, and biogenic product emissions. • Emissions disaggregated by GHG (i.e., CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3), as relevant by scope. • Gross CO_2 fluxes reported separately from the physical GHG inventory disaggregated by accounting subcategory (e.g., biogenic product CO_2 emissions, technological carbon dioxide removal (TCDR)-based product CO_2 emissions, and gross CO_2 emissions from geologic storage), if applicable. *See the "LSR Standard Sample GHG Inventory Reporting Template" for details.*	Req. 31 and Section 20.2
	If companies choose to account for CO_2 removals, report removals separately from emissions disaggregated by land management CO_2 removals, removals with geologic storage (or further disaggregated by captured biogenic CO_2 with geologic storage and technological CO_2 removals with geologic storage), scope 1 and scope 3 for each scope 3 category	Req. 31 and Section 20.2
	If companies choose to account for non-CO_2 removals or removals with storage in ocean or freshwater carbon pools, report non-CO_2 GHG removals and removals with storage in ocean or freshwater carbon pools separately from removals in the physical GHG inventory.	Req. 19

GHG Inventory (cont.)	If product carbon storage is reported, report product carbon storage separately from the physical GHG inventory disaggregated by biogenic product carbon storage and TCDR-based product carbon storage.	Section 15.2.2
	Disclose and justify any exclusions of any scope 3 categories, accounting categories, gases, sources, or sinks from the GHG inventory.	Req. 3
Data and methods	Disclose the source of GWP values and indicate if multiple IPCC Assessment Reports have been used.	Req. 3
	Disclose data and methods for each scope, scope 3 category, and accounting subcategory, including: • Methodologies, scope 3 allocation methods, and assumptions used to calculate emissions, removals, or other metrics, • Types and sources of data (e.g., activity data, emissions factors, carbon opportunity cost factors, conversion factors, and GWP values) used to calculate emissions, removals, and other metrics, • Quality of reported data, including, if applicable, sampling method(s) used and uncertainty of the results, with methodology (if quantitative) or description (if qualitative).	Section 6.2.2
	Disclose the share of supplier-specific data for each scope 3 category, based on the percentage of emissions calculated using data obtained from suppliers or other value chain partners.	Section 6.2.2
	Disclose if aggregated data is used for accounting category (or categories) that are required to be disaggregated by accounting subcategory (see Requirement 31). If aggregated data is used, justify how the accounting category (or categories) comprises a small share of the total GHG inventory.	Section 6.2.2 and 20.2
	If the recycled content allocation method is used for post-consumer waste that is recycled or reused, provide evidence that the waste is post-consumer and that the waste has been reused or recycled.	Section 6.2.2

Part 2: Accounting category-specific reporting checklists

The following reporting requirements apply to all companies applying the *LSR Standard* based on their relevant accounting categories and subcategories: land use change emissions, land use, land carbon leakage, land management net biogenic CO_2 emissions, land management production emissions, biogenic product emissions and biogenic product CO_2 emissions, TCDR-based product CO_2 emissions, land management CO_2 removals, removals with geologic storage, captured CO_2 with geologic storage and product carbon storage. For additional guidance on disclosing results within the GHG inventory, see the "LSR Standard Sample GHG Inventory Reporting Template."

Accounting category-specific reporting requirement checklist

Accounting Category	Reporting item	Reference
Land use change emissions	Report land use change and subcategory land use change emissions in the "land use change emissions" accounting subcategory under "land emissions" in the physical GHG inventory. *See the "LSR Standard Sample GHG Inventory Reporting Template" for details.*	Section 7.2.2
	Disclose the calculation approach (e.g., LMU-level dLUC, jurisdictional dLUC, or sLUC) used to account for scope 1 and scope 3 land use change emissions, with justification regarding accuracy and data availability for the approach used (see Table 7.1).	Section 7.2.2
	If sLUC metrics were used, disclose whether an alternative to the product expansion allocation method was used to calculate sLUC emissions, with justification for the approach used.	Section 7.2.2
	If dLUC metrics were used, disclose the allocation method(s) for LUC emissions and information on how the company demonstrated traceability to the relevant scope 3 spatial boundary.	Section 7.2.2
	Disclose the length of the LUC assessment period and whether an alternative to linear amortization was used, with justification for the approach taken.	Section 7.2.2
	Disclose whether reported LUC emissions include LUC emissions attributable to animal products and/or water reservoirs. If these activities are not relevant to the reporting company, provide justification.	Section 7.2.2
Land Use	Report agricultural land occupation in hectares in the "land occupation" accounting subcategory under "land use" separately from the physical GHG inventory. *See the "LSR Standard Sample GHG Inventory Reporting Template" for details.*	Section 8.2.2

Land Use (cont.)	Disclose yields and factors used to calculate land occupation.	Section 8.2.2
	If the carbon opportunity of land use is reported, disclose the factors used to calculate carbon opportunity cost of land use.	Section 8.2.2
Land Carbon Leakage	If Requirement 13 is not applicable, and land carbon leakage is not reported, provide justification.	Req. 13 and Section 8.2.2
	If Requirement 13 is applicable, report leakage under the "land carbon leakage" accounting category separately from the physical GHG inventory. *See the "LSR Standard Sample GHG Inventory Reporting Template" for details.*	Section 8.2.2
	If Requirement 13 is applicable, disclose a description of high leakage risk activities in the company's operations or value chain, including: • The total quantity of reduced or diverted food or feed crop(s), • The land carbon leakage boundary (or boundaries), and • Carbon opportunity costs factor(s) used to calculate land carbon leakage.	Section 8.2.2
Land Management Net Biogenic CO_2 Emissions	Report net land carbon stock losses in the "land management net biogenic CO_2 emissions" accounting subcategory under "land emissions" in the physical GHG inventory. *See the "LSR Standard Sample GHG Inventory Reporting Template" for details.*	Section 9.2.2
	Disclose the time period used to calculate the annual or annualized carbon stock loss.	Section 9.2.2
	Disclose the land carbon pools included in net carbon stock change, and if "no carbon stock change" is assumed for a particular carbon pool and land use.	Section 9.2.2
Land Management Production Emissions	Report production emissions in the "land management production emissions" accounting subcategory under the "land emissions" category in the physical GHG inventory. *See the "LSR Standard Sample GHG Inventory Reporting Template" for details.*	Section 10.2.2
	Disclose a description of the emission sources considered, including those in the life cycle of animal products.	Section 10.2.2

Land Management Production Emissions (cont.)	Disclose whether life cycle GHG emissions from products used to produce agricultural products (e.g., GHG emissions from feed crops, fertilizers, and other agricultural input production), air-conditioning and refrigerant use, on-site waste or wastewater management, and indirect emissions from purchased energy associated with land management production activities are reported as "fossil fuel and industrial emissions" or "land management production emissions."	Section 10.2.2

Biogenic Product Emissions
&
Biogenic Product CO_2 Emissions
	If companies purchase consume, process, or sell biogenic products (excluding food and feed products and biogenic wastes), report emissions associated with such products as follows
	• Report biogenic product CO_2 emissions either in:
	  ○ The "biogenic product CO_2 emissions" accounting subcategory under "gross CO_2 fluxes" separately from the physical GHG inventory, or
	  ○ The "biogenic product emissions" accounting subcategory under "land emissions" in the physical GHG inventory
	Note: This is conditional on whether the company reports all scope 3 life cycle GHG emissions, land use, and land carbon leakage, if relevant.
	• Report biogenic product CH_4 and N_2O emissions in the "biogenic product emissions" accounting category under "land emissions" in the physical GHG inventory.
	• Report life cycle GHG emissions attributable to the biogenic products in the relevant "emissions" accounting category and subcategory.
	• Report land use associated with the biogenic product in the "land occupation" accounting subcategory under "land use" separately from the physical GHG inventory.
	• Report land carbon leakage associated with the biogenic product, if relevant, in the "land carbon leakage" accounting category separately from the physical GHG inventory.
		Section 11.2.2

	If companies purchase consume, process, or sell biogenic food or feed products, report emissions associated with such products as follows: • Report biogenic product CO_2 emissions in the "biogenic product CO_2 emissions" accounting subcategory under "gross CO_2 fluxes" separately from the physical GHG inventory. • Report biogenic product CH_4 and N_2O emissions in the "biogenic product emissions" accounting category under "land emissions" in the physical GHG inventory.	Section 11.2.2

Biogenic Product Emissions **&** **Biogenic Product CO_2 Emissions** **(cont.)**	If companies purchase acquire, use or dispose of biogenic waste, report emissions associated with such waste as follows: • Report biogenic product CO_2 emissions in the "biogenic product CO_2 emissions" accounting subcategory under "gross CO_2 fluxes" separately from the physical GHG inventory. • Report biogenic product CH_4 and N_2O emissions in the "biogenic product emissions" accounting category under "land emissions" in the physical GHG inventory.	Section 11.2.2

Technological Carbon Dioxide Removal (TCDR)-Based Product Emissions	If companies purchase, consume, or sell TCDR-based products, report emissions associated with such products as:
	• TCDR-based product CO_2 emissions either in:
	  ○ The "TCDR-based product CO_2 emissions" accounting subcategory under "gross CO_2 fluxes" separately from the physical GHG inventory, or
	  ○ The "fossil fuel and industrial emissions" accounting category in the physical GHG inventory,
	Note: This is conditional on whether or not the company reports all life cycle GHG emissions and has information on the origin of the CO_2.
	• Report life cycle GHG emissions attributable to the TCDR-based products in the relevant "emissions" accounting category and subcategory.
	• Disclose information on the origin of the CO_2.
		Section 11.2.2

Land Management CO_2 Removals	If companies choose to account for land management CO_2 removals, report net land carbon stock increases meeting the relevant requirements in the "land management CO_2 removals" accounting subcategory under "removals" in the physical GHG inventory. *See the "LSR Standard Sample GHG Inventory Reporting Template" for details.*	Section 12.2.2 and 13.2.2
	Report all life cycle GHG emissions and other metrics in the value chain of the removal pathway in the relevant emissions accounting category and subcategory.	Section 12.2.2
	Disclose the sampling approach and frequency of resampling used to estimate CO_2 removals for each relevant activity in scope 1 or scope 3, including whether one year or a longer period was used to calculate the annual or annualized land carbon stock change.	Section 12.2.2 and 13.2.2
	Disclose the specific land carbon pools included in the analysis of net carbon stock change, and if "no carbon stock change" is assumed for a particular carbon pool and land use.	Section 13.2.2

Land Management CO_2 Removals (cont.)	Disclose the scope 3 spatial boundary applied to account for land management CO_2 removals and evidence for how the boundary aligns with the "Recommended considerations to determine the level of traceability and the scope 3 spatial boundary", including: • A description of the level of traceability and spatial scale used, and • Evidence that demonstrates improvement towards the most appropriate scope 3 spatial boundary and level of traceability.	Section 13.2.2 and 5.3
	Disclose the systems in place to establish physical traceability to the relevant scope 3 spatial boundary.	Section 12.2.2
	If a sourcing region-level scope 3 spatial boundary is selected, disclose a description of how sourcing region safeguards are met, including necessary data and supporting information.	Section 13.2.2 and Req. 20.1.LMR
	If both an LMU-level and sourcing region-level scope 3 spatial boundary is selected across different scope 3 categories and/or product types to account for land management CO_2 removals, report the removals accounted for at each spatial scale separately.	Section 13.2.2 and Req. 20.1.LMR
	If an LMU-level scope 3 spatial boundary that includes proximate and adjacent non-productive lands is selected, disclose a description of the proximate and adjacent non-productive lands in the LMU-level scope 3 spatial boundary and how Requirement 7 is met.	Section 13.2.2 and Req. 7
	Disclose the confidence interval associated with scope 1 and/or scope 3 removals, including: • The specified confidence level, • Methods used, and • Justification for how the reported removals use conservative assumptions and values.	Section 12.2.2
	Disclose how the company avoided double counting of removals with other companies at similar tiers of the value chain in scope 3.	Section 12.2.2
	Disclose the systems and procedures for long-term monitoring of carbon pools (i.e., ongoing storage monitoring plan) corresponding to reported scope 1 and/or scope 3 removals, including the length of the monitoring period and monitoring frequency.	Section 12.2.2

Land Management CO_2 Removals (cont.)	Report any net losses of stored carbon (occurring in the reporting year) of previously reported scope 1 and/or scope 3 removals, either as: • If net losses are within the inventory boundary, report in the "land management net biogenic CO_2 emissions" accounting subcategory under "land emissions" in the physical GHG inventory, or • If net losses are no longer in the inventory boundary, report in the "reversals of land management CO_2 removals" accounting subcategory under "reversals" separately from the physical GHG inventory. *See the "LSR Standard Sample GHG Inventory Reporting Template" for details.*	Section 12.2.2 and Req. 23.LMR
	If companies apply a reserve approach, disclose information regarding any reserve approach used where reversals are reported, including their reserve accounting policy.	Section 12.2.2 and 12.3
Removals with Geologic Storage **&** **Captured CO_2 with Geologic Storage**	If companies choose to account for removals with geologic storage, report net geologic carbon stock increases meeting the relevant requirements separately by sink type: • Report captured biogenic CO_2 with storage in geologic carbon pools in the "captured biogenic CO_2 with geologic storage" accounting subcategory under "removals" in the physical GHG inventory. • Report other technological CO_2 removals with storage in geologic carbon pools in the technological CO_2 removals with geologic storage" accounting subcategory under "removals" in the physical GHG inventory. *See the "LSR Standard Sample GHG Inventory Reporting Template" for details.*	Section 12.2.2 and 14.2.2
	If companies choose to account for CO_2 capture with geologic storage, they do not report emissions for any CO_2 stored in geologic carbon pools that meets the relevant requirements. • Disclose the amount of CO_2 that is captured and stored in geologic reservoirs that meets the removals requirements. • Fossil CO_2 capture that doesn't meet the geologic storage requirements is reported as "fossil fuel and industrial emissions" in the relevant scope.	Section 14.2.2

Removals with Geologic Storage **&** **Captured CO_2 with Geologic Storage** **(cont.)**	Report all life cycle GHG emissions that occur throughout the geologic storage pathway (i.e., cradle to grave) in the relevant emissions accounting category and subcategory, including: • Life cycle fossil fuel and industrial emissions and land emissions attributable to the CO_2 inputs to geologic storage in the relevant "emissions" accounting category and subcategory, • Fugitive CO_2 emission or other CO_2 losses to the atmosphere from geologic storage in the "gross CO_2 emissions from geologic storage" accounting category under "gross CO_2 fluxes," separately from the physical GHG inventory, and • Net carbon losses from geologic reservoirs that are still within the inventory boundary in the "fossil fuel and industrial emissions" accounting category in the physical GHG inventory (following Requirement 23.GS on losses of stored carbon).	Section 12.2.2 and 14.2.2
	Disclose the accounting approach and frequency of sampling used to estimate CO_2 removals for each relevant injection site and geologic storage reservoir in scope 1 or scope 3, including whether one year or a longer period was used to calculate the annual or annualized geologic carbon stock change.	Section 12.2.2
	Disclose the systems in place to establish physical traceability to the entity (or entities) capturing the CO_2 received at the injections site or geologic storage hub system and the entity (or entities) operating the CO_2 injection site(s) and geologic storage reservoir(s) .	Section 12.2.2 and Req. 20.GS
	Disclose the confidence interval associated with scope 1 and/or scope 3 removals, including: • The specified confidence level, • Methods used, and • Justification for how the reported removals use conservative assumptions and values.	Section 12.2.2
	Disclose how the company avoided double counting of removals with other companies at similar tiers of the value chain in scope 3.	Section 12.2.2
	Disclose the systems and procedures for long-term monitoring of carbon pools (i.e., ongoing storage monitoring plan) corresponding to reported scope 1 and/or scope 3 removals, including the length of the monitoring period and monitoring frequency.	Section 12.2.2

Removals with Geologic Storage **&** **Captured CO_2 with Geologic Storage** **(cont.)**	Report any net losses of stored carbon (occurring in the reporting year) of previously reported scope 1 and/or scope 3 removals, either as: • If net losses are within the inventory boundary, report in the "fossil fuel and industrial emissions" accounting subcategory under "land emissions" in the physical GHG inventory, or • If net losses are no longer in the inventory boundary, report in the "reversals from geologic storage" accounting subcategory under "reversals" separately from the physical GHG inventory. *See the "LSR Standard Sample GHG Inventory Reporting Template" for details.*	Section 12.2.2 and Req. 23.GS
	If the geologic storage pathway includes custody transfers of captured CO_2, disclose the net amount of CO_2 (in tonnes) at each custody transfer. The net amount is the difference between CO_2 inputs and outputs, corrected by any changes in composition of the CO_2 stream, if applicable.	Section 14.2.2
	If the geologic storage pathway involves multiple entities, disclose a description of contractual arrangements that specify which single entity (among the entities that own or control the removal and storage pathway, if more than one) accounts for removals as scope 1, including information on allocation of CO_2 related risks and obligations and avoidance of double counting of scope 1 removals between all entities in the geologic removal and storage value chain.	Section 14.2.2
	If companies choose to account for captured biogenic CO_2 with geologic storage, disclose the following: • Justification that there are no significant land use change emissions attributable to the biogenic materials the CO_2 is captured from, • Land use associated with the biogenic materials the CO_2 is captured from, and • Land carbon leakage associated with the biogenic materials the CO_2 is captured from, if relevant.	Section 14.2.2 and Req. 25
Product Carbon Storage	If companies choose to account for product carbon storage, report net product carbon stock increases meeting the relevant requirements separately by sink type: • Report biogenic product carbon stock changes in the "biogenic product carbon storage" accounting subcategory under "product carbon storage" separately from the physical GHG inventory, corresponding to scope 3 category 11 (Use of sold product). • Report TCDR-based product carbon stock changes in the "TCDR-based product carbon storage" accounting subcategory under "product carbon storage" separately from the physical GHG inventory, corresponding to scope 3 category 11 (Use of sold product). *See the "LSR Standard Sample GHG Inventory Reporting Template" for details.*	Section 15.2.2

Product Carbon Storage (cont.)	Disclose data regarding biogenic or TCDR-based carbon content of sold products, product lifetime (half-life values) and conversion rates from raw materials to intermediate products, final products, and/or recycling and reuse.	Req. 24
	If the total biogenic and/or TCDR-based product carbon stock decreases in the reporting year (i.e., more carbon leaves the product carbon pool through transfers to the end-of-life stage, where it is combusted or decomposed, than carbon entering the product carbon pool), report negative product carbon storage separately for "biogenic product carbon storage" and "TCDR-based product carbon storage."	Req. 24
	If companies choose to account for biogenic product carbon storage, they should disclose the following: • Justification that there are no significant land use change emissions attributable to the biogenic materials the CO_2 is captured from, • Land use associated with the biogenic materials the CO_2 is captured from, and • Land carbon leakage associated with the biogenic materials the CO_2 is captured from, if relevant.	Req. 25.PS
	If companies choose to account for waste carbon storage, report waste carbon stock changes in the "waste carbon storage" accounting category separately from the physical GHG inventory and "product carbon storage", corresponding to scope 3, category 12 (End-of-life treatment of sold products)	Section 15.2.2

Part 3: Reporting checklists for evaluating actions, target-setting, GHG credits, and assurance

The following reporting requirements apply to evaluating impacts of actions, tracking progress towards targets, purchasing, retiring, and/or issuing GHG credits, and assuring their GHG inventory. These requirements are applicable if relevant to the business goals of the reporting company.

Reporting requirement checklist for evaluating actions, target-setting, GHG credits, and assurance

Topic	Reporting item	Reference
Evaluating impacts of actions	If companies estimate the GHG impacts of actions, report such information separately from the GHG inventory.	Section 16.2.2
	If companies estimate and report the GHG impacts of actions, disclose the following information: • Data sources, methods and assumptions used to quantify the impacts(s) of the evaluated action(s), • Assessment boundary, • Assessment time period, • Whether this is an ex-ante and/or export assessment, and • Whether the results have been third-party verified.	Section 16.2.2
Tracking progress toward targets	If companies choose to set targets, disclose the required information for each selected target(s), as described in Table 17.2 in the *Guidance* including: • Target boundary, • Target type, • Target base year of base period, with justification, • Target commitment year or period, and whether it is a single-year or multi-year target, • Target level, • Progress in reaching the target, and • Additional information specific to each target type.	Section 17.2.2

Tracking progress toward targets (cont.)	If companies choose to track progress over time, disclose the following information: • The selected base year or period and the rationale, • A base year recalculation policy, including the significance threshold for methodological changes and structural changes to the reporting company that triggers base year or period recalculations, • A profile of all metrics reported across all scopes and scope 3 categories that is also consistent with the base year or period recalculation policy, • Any recalculations of base year or period levels, including rationale for recalculation and which assumptions and values were changed, with a comparison of updated values to original values, and • Appropriate context for any significant emissions changes that triggered base year emissions recalculation.	Section 17.2.2
	If companies use their GHG inventory to track progress toward targets, report the following: • Physical GHG inventory values for scope 1, 2, and 3 emissions, and scope 1 and 3 removals (if applicable), independent of any transactions, • Emissions and removals values adjusted for GHG credits issued within the company's operations and value chain, for scope 1, 2, and 3 emissions, and scope 1 and 3 removals (if applicable), and • Disclose a description of how they avoided double counting with GHG credits.	Section 18.2.2
Purchasing retiring and/or issuing GHG credits	If companies purchase, retire or issue GHG credits, disclose the following information related to GHG credits: • GHG emission reduction or removal generated from sources or sinks within the company's organizational boundary or value chain that have been issued as a GHG credit, • GHG credits or other instruments retired by the reporting company, if applicable, reported separately from emissions and removals reported in the inventory, • GHG credits used against the reporting company's compensation targets, if applicable, separately from GHG credits used against the reporting company's contribution/financing targets, • Offset/credit quality criteria followed, GHG crediting program used, protocols and quantification methodologies used, scale (jurisdictional or project), country of origin, and other information as relevant to GHG credits reported above, • Whether the credits are emission reduction credits, removal credits, or a combination, with each type reported separately, • Types of credited emission reduction or removal activities/projects, • Non-permanence risks associated with removal credits and mechanisms followed to address permanence, • Vintages and serial numbers of credits issued/retired, • Social and environmental co-benefits of credits, if relevant.	Section 18.2.2

Assuring the GHG inventory	Disclose whether third-party assurance was performed, including the following information: • Level of assurance obtained, • Relevant competencies of the assurance provider(s), and • Opinion issued by the assurance provider. If the GHG report is not third party assured, companies disclose and justify why third-party assurance was not obtained.	Section 19.2