

Corrections to the Scope 3 Standard

This document provides a record of corrections made to the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard since its original release in October 2011. This document may be periodically updated if further corrections are made to the Scope 3 Standard.

These changes have only been made to the electronic version of the Scope 3 Standard, not the printed version.

| Page number | Correction | Notes |
|-------------|--|--|
| 43 | Two numbers in Table 5.6 have been updated: <ol style="list-style-type: none"> 1. Company C should account for 94.5 t CO₂e from the generation of electricity purchased by Company C and sold to Company D. 2. Company D should account for 10.5 t CO₂e from the generation of electricity that is consumed (i.e., lost) in transmission and distribution. | Upstream emissions should be included in the calculation of both of these figures. |
| 52 | The sentence "Companies may establish a materiality threshold" was changed to "Companies may establish a threshold". | The term materiality should only be used in relation to assurance. |