

SFC Assurance Guidance for GLEC Framework Implementation

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1. INTRODUCTION

1.1 CONTEXT AND BACKGROUND

Smart Freight Centre (SFC) was established in 2013 as a global non-profit organization to lead the way to a more efficient and environmentally sustainable global freight sector.

SFC mobilizes business to reduce emissions and recognizes leaders. Together with leading multinationals, partners across their global logistics supply chain and other key stakeholders we work towards

- Harmonized frameworks for emissions calculation and reduction, starting with the GLEC Framework
- Professionalized transport operators for fleet energy management, starting with Smart Transport (STM) Managers training
- Connected business and stakeholders to accelerate action

The Global Logistics Emissions Council (GLEC) is a voluntary partnership of organizations, industry associations and programs led by Smart Freight Centre. Working with SFC, GLEC members and consultees have led the way in developing the first global framework for logistics emissions accounting together with input from businesses, researchers, NGOs and other stakeholders: the GLEC Framework for Logistics Emissions Methodologies version 1.0¹ ("GLEC Framework v1.0"). It incorporates existing methodologies and addresses the major gaps in coverage of GHG emission calculation and reporting within logistics chains.

GLEC members and other interested stakeholders are now committing to use of the GLEC Framework. The objective is that consistent calculation and transparent reporting of greenhouse gas (GHG) emissions from logistics operations worldwide will empower business to use this information for reporting and decision-making that will, in turn, lead to improved efficiency and reduced emissions.

GLEC member organizations and other companies committed to implementing the GLEC Framework or supporting its implementation have called for independent assurance to provide confidence in the credibility of calculation outputs and associated claims made against use of the GLEC Framework.

1.2 PURPOSE OF THIS ASSURANCE GUIDANCE

The purpose of this Assurance Guidance is to provide guidance for assurance providers in the steps required to assure claims made around the adoption, implementation of and calculation outputs from the GLEC Framework. It serves as a guide for assurance providers to ascertain and confirm the extent to which organizations have been able to apply the GLEC Framework. This Assurance Guidance is neither intended to be a new assurance standard nor a substitute for existing standards for the assurance or verification of GHG emissions. It is informed by the content of ISAE 3410 and ISO 14064-3, and assurance providers should follow the good practice guidelines laid out in existing standards.

1.3 OBJECTIVES

The objective of the assurance provider is to obtain assurance to a stated level (reasonable or limited) on the claims made by an organization in relation to the conformance criteria for GLEC Framework implementation.

1.4 CONSULTATION

The assurance guidance document has been through two rounds of consultation between August and November 2017 and again between January and March 2018. The first draft was shared with GLEC members and consultees whilst circulation of the second draft included selected organisations of the assurance community through both direct contact and via the Assurance Reference Group initiated via the LEARN European project. Significant one-to-one consultation with individual organisations has also taken place.

¹ <http://www.smartfreightcentre.org/glec/glec-framework>

2. TERMS AND DEFINITIONS

For the purposes of this document, the following terms and definitions apply.

Adoption: the first step in the implementation process of the GLEC Framework by a company, as defined in the conformance criteria contained within this guidance. Characterised by a commitment to implement the GLEC Framework accompanied by evidence to back up this commitment, but without active implementation having started.

Assurance: a term used when a third party is engaged to provide an independent assessment with the aim of establishing confidence or trust around a process or declared output (declaration).

Carbon dioxide equivalent (CO₂e): Unit for comparing the radiative forcing of a greenhouse gas to carbon dioxide, calculated using the mass of a given greenhouse gas multiplied by its global warming potential.

Carrier An entity which operates a vehicle or vehicles with the purpose of transporting goods. Vehicle could refer to any form of transport, e.g., truck, train, aircraft, waterborne vessel.

Certification: The process of providing someone or something with an official document attesting to a status or level of achievement.

Compliance: confirmation that a set of processes have been followed fully, and in particular that any associated criteria have been met fully in response to a formal request or legislative requirement.

Conformance: the degree to which a set of processes have been followed and any associated criteria have been met.

Consumption factor (CF): a way to express the fuel efficiency of the useful work done when moving goods; expressed as the total fuel consumption divided by the total work done (expressed in tonne km); can also be passed between supply chain partners (e.g. carrier to shipper) as verified data with an associated data type classification to support scope 3 calculations by customers.

Criteria: a set of indicators, potentially in the form of a checklist or numerical benchmarks, used to assess whether or not a process and the associated outputs are worthy of a given level of recognition.

Declaration: Statement of total company emissions and emission intensity for one or more transport service categories according to the GLEC Framework.

Defaults: Default data, or defaults, are used as a proxy for primary data when it is not available. The GLEC framework includes default data for a range of consumption factors disaggregated by mode and service type and also for greenhouse gas emission factors.

Empty running: Empty running is calculated as the percentage of total vehicle-kilometers that are run empty.

Fuel-based approach: Methodologies that use actual fuel consumption data to estimate emissions based on the content of the fuel and assumptions regarding its combustion.

Greenhouse gas emissions: the greenhouse gases (GHGs) that have been emitted to the atmosphere or would have been emitted to the atmosphere had they not been captured or sunk. GHGs include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), nitrogen trifluoride (NF₃) and sulphur hexafluoride (SF₆).

Greenhouse gas emission factor: a factor or ratio for converting the measure of an activity (for example, litres of fuel consumed) into an estimate of the quantity of GHGs associated with that activity.

Implementation: the staged process by which a company decides to, and then progressively uses, the GLEC Framework as the basis for its logistics GHG accounting and reporting.

Limited assurance engagement: an assurance engagement in which the assurance provider reduces engagement risk to a level that is acceptable in the circumstances of the engagement, but where that risk is greater than for a

reasonable assurance engagement, as the basis for expressing a conclusion in a form that conveys whether, based on the procedures performed and evidence obtained, a matter has come to the assurance provider's attention to cause the assurance provider to believe the information is materially misstated. The nature, timing, and extent of procedures performed in a limited assurance engagement is limited compared with that necessary in a reasonable assurance engagement but is planned to obtain a level of assurance that is, in the assurance provider's professional judgment, meaningful.

Load factor: Ratio of the average load to total vehicle freight capacity (vans, lorries, train wagons, ships), expressed in terms of tonne kilometres.

Logistics Chain: Sequence of transport, warehousing and transshipment activities used to move goods from their origin to their destination.

Logistics Service Provider (LSP): a third party to which an organization outsources its logistics operations. Services provided by LSPs include transportation, freight forwarding, warehousing and inventory management.

Materiality: Materiality is a concept that used throughout an assurance engagement. When determining the extent of the assurance procedures to be carried out, the concept will be used to determine the sample size. Information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions of primary users of the report containing that information.

One way trip: Travel without a return trip.

Reasonable assurance engagement: an assurance engagement in which the assurance provider reduces engagement risk to an acceptably low level in the circumstances of the engagement, as the basis for a positive form of expression of the auditor's conclusion. Reasonable assurance means a high but not absolute level of assurance.

Round trip: A group of sequential journeys that start and end in the same place.

Scope 1 GHG emissions: direct emissions from sources that are owned or controlled by the reporting organization.

Scope 2 GHG emissions: indirect emissions that are associated with energy that is transferred to and consumed by the entity.

Scope 3 emissions: other indirect emissions, such as the extraction and production of purchased materials and fuels, transport-related activities in vehicles not owned or controlled by the reporting entity, electricity-related activities (e.g. T&D losses) not covered in Scope 2, outsourced activities, waste disposal.

Service level: data or calculation output associated with a particular transport service category (see below).

Shipper: individual or entity that sends goods for transport.

Source: a physical unit or process that releases GHGs into the atmosphere.

Transport Service Categories (TSCs): groups of similar round trip journeys that are considered over a 12-month period to represent the way that freight transport services are procured and provided.

Validation: used to refer to an internal check as to whether a process or product meets the requirement set out for it. As such validation does not carry the same level of trust that would be inferred from the engagement of an independent assurer.

Verification a term used with more focused meaning, as a subset of an assurance process that focuses on a particular aspect; it is frequently used, particularly in the USA, in association with the verification of data.

3. PRINCIPLES

In carrying out assurance engagements, assurance providers should adhere to the following good practice principles aligned with ISO 14064-3.

3.1 INDEPENDENCE

Assurance providers should be independent of the subject matter of the assurance engagement – i.e. free from conflict of interest or bias. In conducting their work, assurance providers should remain objective and exclusively base their findings and conclusions on evidence obtained during the engagement.

Original text: “Remain independent of the activity being validated or verified, and free from bias and conflict of interest. Maintain objectivity throughout the validation or verification to ensure that the findings and conclusions will be based on objective evidence generated during the validation or verification.”

3.2 ETHICAL CONDUCT

Assurance providers should act ethically throughout the assurance engagement through integrity, trust, discretion and confidentiality.

Original text: “Demonstrate ethical conduct through trust, integrity, confidentiality and discretion throughout the validation or verification process.”

3.3 FAIR PRESENTATION

Assurance providers should present assurance activities, findings, conclusions and statements fairly and accurately and disclose any material obstacles or unresolved issues among assessors and the client.

Original text: “Reflect truthfully and accurately validation or verification activities, findings, conclusions and reports. Report significant obstacles encountered during the validation or verification process, as well as unresolved, diverging opinions among validators or verifiers, the responsible party and the client.”

3.4 DUE PROFESSIONAL CARE

Assurance providers should demonstrate judgement and due professional care in line with the importance of the assurance engagement and confidence placed by clients and stakeholders. Assurance providers should have the appropriate competencies and skills to conduct the assurance engagement.

Original text: “Exercise due professional care and judgment in accordance with the importance of the task performed and the confidence placed by clients and intended users. Have the necessary skills and competences to undertake the validation or verification.”

4. CONDUCTING ASSURANCE ENGAGEMENTS

Assurance engagements, and the procedures undertaken by the assurance provider to form a conclusion regarding claims made around the adoption, implementation of, and calculation outputs from the GLEC Framework, should be conducted in accordance with relevant assurance standards, such as the International Standard on Assurance Engagements 3000 (ISAE 3000): Assurance Engagements other than Audits or Reviews of Historical Financial Information, or the International Standard on Assurance Engagements 3410 (ISAE 3410): Assurance Engagements on Greenhouse Gas Statements. Assurance engagements can be conducted to either reasonable or limited assurance levels; it is generally expected that, in the early stages of adoption and implementation, assurance engagements relating to the GLEC Framework will be conducted to a limited level of assurance. The exception may be for scope 1 emission calculations where fuller access to data may make reasonable assurance proportionate.

5. **GUIDANCE FOR ASSURANCE AGAINST CONFORMANCE CRITERIA FOR GLEC FRAMEWORK IMPLEMENTATION**

5.1 **INTRODUCTION TO THE CONFORMANCE CRITERIA**

Progress towards implementation of the GLEC Framework by an organization can be assessed in relation to three separate aspects, covering both the process of Framework implementation and the form of the outputs declared [in terms of GHG emissions] that result from implementing the Framework:

3-stage process of implementation:

1. **Has adopted the GLEC Framework:** adoption of the GLEC Framework is the initial stage taken by an organization embarking on a process towards calculating and reporting its logistics carbon emissions.
2. **Has started to implement the GLEC Framework:** during the second stage the organization begins progress towards implementation of the GLEC Framework. Implementation should commence within twelve months of adoption of the Framework.
3. **Is in conformance with the GLEC Framework²:** to be "in conformance with the GLEC Framework", an organization should demonstrate that it has calculated and reported its logistics emissions following the principles and practices set out in the GLEC Framework:
 - i. for at least 90% of its scope 1 and 2 emissions using own fleet data, and
 - ii. for at least 90% of its total scope 1, 2 and 3 logistics chain.

The boundary for the above coverage thresholds shall be applied on all business operations of the reporting company which are in operational control of the reporting company as set out in the Corporate Value Chain (Scope 3) Accounting and Reporting Standard of the GHG Protocol. Business operations outside of this operational control may be excluded, but all excluded operations must be listed in the company's emissions report and documentation.

To be "in conformance with the GLEC Framework", an organization should also make a declaration of the calculation output that follows the GLEC Declaration, as set out below.

5.2 **DECLARATION OF OUTPUT:**

Declaration of the calculation output according to the GLEC Framework should use the following KPIs together with an acknowledgement of data type used in the calculation - see next section.

GLEC Declaration to B2B Customers (service level)

The scope of reporting to the customer is the SERVICE provided by the company to the specific customer. The service provided is tied to the contract & invoice.

Main aspects of the GLEC Declaration B2B Options Menu are the following:

- Breakdown of total GHG and of tkm data should be provided only by mode (and not company as a whole) because they vary enormously between modes. Furthermore, it has to be considered that the customers tend to focus on modes when looking for improvement areas, so this approach still would meet their needs.
- "Input data sources" are disclosed as % breakdown by mode (% own fleet data, % carrier direct data, % carrier data from programs, % models/tools, % default factor-based).

² It is expected that in conformance with the GLEC Framework will be equivalent to the anticipated ISO standard for transport GHG emission calculations. As such subsequent changes may be required in the course of the ISO development process.

	B2B Customers	
	Minimum	Negotiable bilaterally
Services	Service-level	Shipment level, trade lane, business unit, geography, product...
Year	Reporting year	Multi-year overviews, quarterly...
Unit of measurement	GHG total GHG per tkm	TEU, pallets, service units...
WTW	WTW	Breakdown WTT & TTW
Scope 1, 2, 3	Total figure across all scopes	Breakdown into individual scopes
Modes / nodes	Customer specific: breakdown of GHG total and of tonne-km by modes (air, sea, road, IWW, rail) + pre-/on-carriage (irrespective of mode-composition)	Warehouses / handling centers especially if material (i.e. >5%) Modal breakdown of pre- and on-carriage
Business units		
Coverage		
Input data sources (for each mode)	% own fleet data, % carrier direct data, % carrier data from programs, % models / tools, % default factor-based	-
Data verification	Statement whether input data has been independently verified	

GLEC Declaration to External Stakeholders other than customers (company level)

The scope of reporting to stakeholders other than customers is the total of logistics services (provided or purchased) as defined in the GLEC Framework.

It is recommended for companies with logistics emissions of 5% or more of their total GHG footprint.

	To External Stakeholders	
	Minimum	Best Practice "Smart Freight Leadership"
Services	N/A i.e. fully aggregated	
Year	Reporting year	Past year(s), maximum 3 years
Unit of measurement	GHG total	By LSP or carrier: GHG per tonne-km By shipper: GHG per tonne other options possible e.g. GHG per unit
WTW	WTW	Breakdown WTT & TTW at a global level
Scope 1, 2, 3	Scope 1, 2 and 3 for total	-
Modes / nodes	Breakdown of total by modes / nodes used by the company i.e.: % air, % sea, % IWW, % road, % rail, % handling centers	-
Business units	-	Yes
Coverage	% coverage	-
Input data sources (for each mode)	-	% own fleet data, % carrier direct data, % carrier data from programs, % models / tools, % default factor-based
Data verification	Statement whether input data has been independently verified	Confirmation that input data has been independently verified

The intensity metrics are aligned with the new reporting requirements for transport companies produced by CDP.

5.3 TRANSPARENCY OVER DECLARED EMISSIONS:

Declaration of input data sources is to ensure that organizations implementing the GLEC Framework and making an associated declaration report transparently. The nature of the input data and how they are communicated to customers whether directly, through neutral intermediaries such as green freight programs data platforms etc., or other arrangements can influence the use to which the data can be put when considering emission reduction actions.

5.4 SPECIFIC ASSURANCE PROCEDURES RECOMMENDED FOR THE GLEC FRAMEWORK

In order to assess the claims made by an organization regarding its progress towards implementation of the GLEC Framework and the data types used within its emissions declaration, assurance providers should design assurance procedures to obtain sufficient and appropriate evidence for the claims made. Assurance standards require the assurance provider to design the procedures which it considers necessary to obtain sufficient and appropriate evidence for its assurance conclusion (both for limited and reasonable assurance).

Recommended procedures relating to each implementation stage are set out in the table below:

Procedures	Adoption of the GLEC Framework	Started to implement the GLEC Framework	In conformance with the GLEC Framework
Understand the scope and boundary (organizational and operational) of the claims made relating to implementation of the GLEC Framework	✓	✓	✓
Review the organization's GHG reporting guidance [for alignment with the GLEC Framework]		✓	✓
Review the emissions sources identified by the organization and assess completeness		✓	✓
Understand the organization's procedures for data measurement and collection (relating to TSCs)		✓	✓
Understand the organization's procedures for data measurement and collection (relating to fuel and transport activity)		✓	✓
Understand the organization's data sources, and related systems and control procedures		✓	✓
Review the QA/QC procedures carried out by the organization on the data collected		✓	✓
Review the organization's methodology for calculating GHG emissions [for alignment with the GLEC Framework]		✓	✓
Understand the sources of emissions factors / GWPs used by the organization in calculating its GHG emissions		✓	✓
Review the calculations and assertions relating to the data type (own fleet, carrier direct, carrier data from programs, models / tools, default factors) claimed by the organization			✓
Review the organization's declaration of total logistics GHG emissions (Scope 1, 2 and 3) and carry out tests of detail to confirm the accuracy of the calculated emissions			✓
Review the organization's emissions intensity data and carry out tests of detail to confirm the accuracy of the calculated emissions			✓

5.5 EVIDENCE FOR ASSESSMENT AGAINST GLEC FRAMEWORK CONFORMANCE CRITERIA

Assurance providers should obtain and examine sufficient and appropriate evidence in relation to the organization's claims relating to the GLEC Framework conformance criteria. Examples of evidence which the assurance provider may review in order to assess the claims made by an organization are shown in the following table.

	Conformance criteria	Examples of evidence that could be examined by the assurance provider
Stage 1: Adoption of the GLEC Framework	Organization has embarked on a process towards calculating and reporting its logistics carbon emissions.	
	1.1 Organization has taken an internal decision to adopt the GLEC Framework	- Meeting minutes and other forms of internal communication (e.g. emails, statement on intranet)
	1.2 Organization has considered the pathway to implementation including the steps, cost and resources required to achieve it	- Draft and approval of implementation plan, including financial, personnel and other resource allocation, timetable and procedure for assessing progress
	1.3 Organization has communicated its decision to adopt the GLEC Framework externally	- Statement on website - Statement in public reporting - Press release
	1.4 Organization has interacted with SFC, either directly or through an SFC-accredited green freight program, calculation tool, or advisor based on the conformance of their services with the GLEC Framework	- Meeting minutes - Email exchanges - Evidence of external engagement (e.g. GFP or calculation tool provider)
Stage 2: Started to Implement the GLEC Framework	Organization has begun to progress towards implementation of the GLEC Framework with the objective of completing the implementation process within three years of the award of 'GLEC adopter' status.	
	2.1 Organisation has used the GLEC Gap Analysis Tool to complete a self-assessment to guide the development of a GLEC Framework implementation plan	- Completed self-assessment using the GLEC Gap Analysis Tool or equivalent
	2.2 Organization has developed a GLEC Framework implementation plan (including milestones) that acknowledges, among other things, the high level principles of the GLEC Framework which signify alignment with the GHG Protocol and EN16258, namely: <ul style="list-style-type: none"> - Full well-to-wheel emissions reporting - Full GHG (CO₂e as opposed to CO₂) reporting - Reporting according to the principles of the GHG Protocol scopes 1, 2 and 3 for those elements of the businesses that are declared as within the operational scope of the implementation - Use of fuel emission factors as documented in the GLEC Framework modules 2 and 3 - Use of approved default consumption factors where appropriate figures are provided in the GLEC Framework or its latest annexes - Round trip reporting including allowance for empty running rather than point to point calculation - A commitment to rebase existing emissions calculations and reporting, if rebasing is required, according to a specified timescale appropriate to the organization (i.e. taking into account existing targets and associated timeframes) - Definition of any boundaries that are being applied in the interim stages of a step-by-step implementation (e.g. limited to certain geographic areas, business units, trade lanes, client contracts, product groups, etc.) 	- Final GLEC Framework implementation plan including <ul style="list-style-type: none"> • Steps to comply with the high level principles of the GLEC Framework • Roles and responsibilities of project team • Implementation timeline/deadlines - Implementation tracker to track completion of steps set out in the implementation plan
	2.3 Organization has identified input data for scope 1, 2 and 3 emissions ³ for at least 90% of the full logistics supply chain, based on operational control principles of the GHG Protocol.	- Default consumption factor (CF) looked up - Estimation method and assumption - Database/spreadsheet with (estimate) of at least 90% of scope 1, 2 and 3 emissions

³ assuming each scope is applicable

	Conformance criteria	Examples of evidence that could be examined by the assurance provider
Stage 3: In Conformance	Organization has calculated and reported its logistics emissions following the principles and practices set out in the GLEC Framework, using own fleet data for at least 90% of its scope 1 and 2 emissions, and calculated at least 90% of its total scope 1, 2 & 3 logistics chain emissions and made an appropriate declaration of the calculation outputs.	
	3.1 Organization has completed the steps set out in its GLEC Framework implementation plan	<ul style="list-style-type: none"> - Completed progress tracker against GLEC Framework implementation plan - (Documentation of) outputs in line with implementation plan such as data calculation spreadsheets, consumption factors, definition of reporting boundaries, methodologies, etc.
	3.2 Organization follows the GLEC Framework Implementation Guidance, including: <ul style="list-style-type: none"> - Definition of transport service categories (TSC) to be used (or if calculating at organization level a statement to such effect) according to TSC definitions set out in GLEC Framework or with any variations documented - Definition of approach to data collection and use both internally and from external parties - Adequate and clear allocation of resources, roles and responsibilities, including for interactions with subcontractors - Identified (and developed if necessary) relevant tools and templates to be used in the calculation - Produced and followed a calculation, reporting and decision-making timetable 	<ul style="list-style-type: none"> - Reporting manual/guidance including approach to data collection - Definitions - Documentation of data flow from source (e.g. invoice/meter reading for scope 2 electricity use) to report, including identification of where data are held by on the organization's behalf by a third party - Documentation of roles and responsibilities including QA/QC procedures and interactions with subcontractors - Final calculation tools and templates - Calculation, reporting and decision-making timetable - Project tracker of progress against timetable
	3.3 Organization has collated all relevant input data, bearing in mind the conditions of the GLEC Framework conformance criteria	<ul style="list-style-type: none"> - Database/spreadsheet(s) with all relevant input data - Final dataset with total GHG emissions by scope
	3.4 Organization has calculated and reported GHG emissions according to the GLEC Framework (following the associated GLEC Framework implementation guidance), with suitable supplementary notes to confirm the processes followed and any exceptions from the agreed organization procedures	<ul style="list-style-type: none"> - (Public) GHG assertion (e.g. in report on website, etc.) in line with GLEC Framework implementation guidance including supplementary notes on process followed and any exceptions from the agreed organization procedures
	3.5 Organization has submitted data for external assurance according to implementation conformance criteria and completed the assurance process so that emission declarations are accompanied by the relevant data type classification	<ul style="list-style-type: none"> - Agreement/contract with assurance provider on assurance engagement - Assurance statement after completion of engagement
	3.6 Organization has declared total GHG emissions and emissions intensity data according to the recommended KPIs within section 5.1 of these Assurance Guidelines	<ul style="list-style-type: none"> - total GHG and GHG emission intensity declarations
	3.7 Organization has used own fleet data for 90% of the total scope 1 and 2 emissions within its logistics chain, based on operational control principles of the GHG Protocol	<ul style="list-style-type: none"> - GHG assertion (draft report, etc.) - Final dataset with total GHG emissions by scope - Database/spreadsheet(s) containing all relevant input data - Spreadsheet showing percent of scope 1, 2 and 3 emissions - Calculation method in line with GLEC Framework implementation guidance with suitable supplementary notes to confirm the processes followed and any exceptions from the agreed organization procedures
	3.8 Organization has calculated least 90% of the total scope 1, 2 and 3 emissions within its logistics chain, based on operational control principles of the GHG Protocol	<ul style="list-style-type: none"> - Estimation method(s) - Assumptions - Reporting manual/guidance including approach to data collection - Definitions - Documentation of data flow from source (invoice/meter reading) to report - Documentation of roles and responsibilities including QA/QC procedures and interactions with subcontractors

6. EXAMPLE DATA PUBLIC DECLARATIONS

6.1 TRANSPORT OPERATOR PUBLIC REPORT

<p>Declares:</p> <ul style="list-style-type: none"> • Total GHG emissions (CO₂e) for each scope 1, 2 and 3 • % coverage • % breakdown by mode • Data type, e.g. <ul style="list-style-type: none"> • % own fleet • % based on carrier data • % modelled • % default • For each service: <ul style="list-style-type: none"> • Emission intensity (optional best practice) (CO₂e/tkm) • Data type 	<p>e.g.</p> <p>Total logistics GHG emissions:</p> <ul style="list-style-type: none"> • Scope 1: 2526 tonnes CO₂e • Scope 3: 512 tonnes CO₂e <p>100% road-based</p> <p>98% operational control coverage</p> <p>Input data type</p> <ul style="list-style-type: none"> • 92% based on own fleet data • 5% modelled • 3% default <p>Example service intensity:</p> <ul style="list-style-type: none"> • 0.6kg CO₂e/tkm • 100% based on measured data
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6.2 LOGISTICS SERVICE PROVIDER PUBLIC REPORT

<p>Declares:</p> <ul style="list-style-type: none"> • Total GHG emissions (CO₂e) for each scope 1, 2 and 3 • % coverage • % breakdown by mode • Data type, e.g. <ul style="list-style-type: none"> • % own fleet • % based on carrier data • % modelled • % default • For each service: <ul style="list-style-type: none"> • Emission intensity (optional best practice) (CO₂e/tkm) • Data type 	<p>e.g.</p> <p>Total logistics GHG emissions:</p> <ul style="list-style-type: none"> • Scope 1: 21538 tonnes CO₂e • Scope 3: 336952 tonnes CO₂e <p>95% operational control coverage</p> <p>72% road 4% rail 24% sea</p> <p>Data type</p> <ul style="list-style-type: none"> • 28% based on carrier data • 35% modelled • 37% default <p>Example service intensity:</p> <ul style="list-style-type: none"> • 0.76kg CO₂e/tkm • 12% based on measured data • 48% modelled • 40% default
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6.3 SHIPPER PUBLIC REPORT

<p>Declares:</p> <ul style="list-style-type: none"> • Total GHG emissions (CO₂e) for each scope 1, 2 and 3 • % coverage • % breakdown by mode • Data type, e.g. <ul style="list-style-type: none"> • % own fleet • % based on carrier data 	<p>e.g.</p> <p>Total logistics GHG emissions:</p> <ul style="list-style-type: none"> • Scope 1: 0 tonnes CO₂e • Scope 3: 369523 tonnes CO₂e <p>92% operational control coverage</p> <p>46% road</p>
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<ul style="list-style-type: none"> • % modelled • % default • For each service: <ul style="list-style-type: none"> • Emission intensity (optional best practice) (CO₂e/tkm) • Emission intensity (CO₂e/t) • Data type 	<p>4% rail 20% sea 30% air</p> <p>Data type</p> <ul style="list-style-type: none"> • 25% based on carrier data • 31% modelled • 44% default <p>Example service intensity:</p> <ul style="list-style-type: none"> • 0.68kg CO₂e/tkm • 240kg CO₂e/t • 8% based on carrier data • 42% modelled • 50% default
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