

Quiz questions for FIBS training

20 April

The purpose is to spur discussion, reflection and learning.
The correct answers are highlighted in green.

Scope 2

How will each action below affect scope 2, market-based emissions?

	Reduce	Increase	No effect	Not clear from question statement
Install new thermal power plant on-site so you don't need to buy power from the grid anymore	X			
Install energy efficient lighting at company facilities (assuming everything else equal)	X			
Purchase a new electric vehicle fleet to replace the old diesel fleet		X		
Reduce the office heating temperature (if heating is produced by electricity)	X			
Switch to a 100% renewable electricity contract	X			
Buying "certified district cooling contracts" for your district cooling consumption in Berlin from "jacksscetchyonlineshop.to"			X	
Reduce the office temperature in an office which is cooled by AC		X		

Move to a larger office (assuming the electricity contract is the same)				X
Install new on-site solar power generation plant to sell all electricity to the grid			X	
Implement a policy to make people work more from home				X

How can an organization affect their location-based emissions? (Several answers can be correct)

- Move their operations
- Choose an electricity-provider with a lot of renewables
- Install on-site RE and no certificates are generated, or generated and retired/retained
- Purchase EACs/RECs
- Lobby so that the grid gets greener

Category 1 – Purchased goods and services

Several answers can be correct

1. Highlight the correct statements

- The supplier-specific method is considered the most accurate
- The spend-based method is considered the most complex method
- The average-data method is considered the least accurate method
- The hybrid method is the considered the second most specific method

2. The supplier-specific method

- Requires third party reviewed cradle-to-grave green-house gas inventories from the client's suppliers
- Requires cradle-to-gate green-house gas inventories from the client
- Requires third party reviewed cradle-to-gate green-house gas inventories from the client's suppliers
- Requires cradle-to-cradle green-house gas inventories from the client

3. The hybrid-data method

- Does not require supplier specific activity data
- May not require supplier specific emission data
- Requires secondary activity data to fill gaps
- Requires secondary emissions data to fill gaps

4. The spend-based method

- Requires physical activity data for tangible and intangible goods
- Is the least complex assessment method for purchased goods and services
- Can only be applied if the source data is supplied in the currency of USD
- Is the preferred method used for GHG accounting screening exercises

5. While/before collecting data for purchased goods and services for a non-service-based company

- You must exclusively request specific emissions information for all goods and services from all the client's suppliers
- You should allocate significant amounts of time for data rectification
- You may consider seeking collaborator support for data handling skills that stretch beyond spreadsheet-proficiency
- You should consider setting up a meeting with representatives of the purchasing team to elaborate on the necessary details
- The data points for purchased services should be requested based on monetary value, exclusively

Category 2 – Capital goods

1. Which of the following items could be accounted for as capital goods under scope 3, category 2? (Several answers can be correct)

- Building
- Laptop
- Office Paper
- Welding machine
- Owned company car
- Leased company car
- File cabinet

2. The emissions from the use of a welding machine during the reporting period have to be accounted for in scope 3, category 2.

- Correct
- Incorrect

Category 4 and 9 – Down- and upstream transportation and distribution

1. Company AAA is a cosmetic manufacturing company based in Australia. After developing the product formula, they have to purchase the raw materials from several countries in Asia. Company AAA then contracts a third-party logistics company (Owl Express) to handle the transportation from multiple Asian countries to Australia. The fuel emissions of the logistics company when transporting raw materials from the suppliers in Asia should be included in the upstream transportation & distribution category of Company AAA.

- A. True
- B. False

Explanation: As Company AAA contracts a third party to transport the materials, the transportation is not done in a vehicle they own, control, nor purchase. Furthermore, Company AAA pays for the transportation service

2. In the previous example, if the logistics company (Owl Express) wants to report their GHG emissions, where would the emissions of raw material transportation from Asia to Sydney be accounted under?

- A. Scope 3, Category 9 (Downstream transportation & distribution)
- B. Scope 3, Category 4 (Upstream transportation & distribution)
- C. Scope 1 and/or 2
- D. Scope 3, Category 6 (Business travel)

Explanation: Owl Express would own, control, or purchase the vehicles used in the transportation as it is the nature of their business. Therefore, the emission should fall under their Scope 1 (mobile combustion) and/or Scope 2 (electricity, if they own electric vehicles)

3. Company AAA also owns thousands of retail stores to sell their cosmetic products across Asia Pacific. Do they need to include the transportation of customers who travels to visit their retail stores?

- A. Yes, it is mandatory
- B. Depends, it is optional
- C. No, there is no need to

Explanation: the GHG Protocol states that “Companies **may include** emissions from customers traveling to and from retail stores, which can be significant for companies that own or operate retail facilities”, so it is optional; therefore, it is recommended for company AAA to first assess the relevance of this emission source to their overall GHG footprint

4. Company BBB is a food delivery service company. It has an online platform to take food orders from customer, then picks up the orders from third-party restaurants,

and delivers them to the customer. To run the business, company BBB owns and manages hundreds of cars and motorcycles.

When a customer makes an order, they have to pay for the meal and the delivery service. That means the transportation of food from third-party restaurants to the customer's home is accounted under Company BBB's downstream transportation & distribution.

- A. True
- B. False

Explanation: Company BBB owns the vehicles and they purchase the fuels for the vehicles themselves, as it is part of their business. The downstream transportation & distribution category is meant for transportation of sold products in vehicles not owned, controlled, nor purchased by the reporting company.

Category 11 – Use of sold products

1. Tick the necessarily correct statements

- Indirect use-phase emissions have to be reported, if they are significant
- Direct use-phase emissions may be reported
- Direct use-phase emissions have to be reported
- Indirect use-phase emissions have to be reported
- Direct use-phase emissions have to be reported, if they are significant
- Indirect use-phase emissions may be reported

2. According to the GHG protocol reporting standard use-phase emissions of any product have to be reported according to the amount of emissions the product has been emitting over the course of the reporting period

- True
- False

3. What kind of activity data sources can be used to calculate use-phase

- Industry association information
- Product specifications
- Public use-profiles
- Assumptions made in-house
- Assumptions made by an external consultant, confirmed by individuals within the reporting organization

4. A client product's use phase has indirect emissions from the incineration of fuels. Please tick in the necessarily correct statements.

- These emissions do not need to be included
- These emissions may be included
- These emissions must be included if they are considered significant