

## Scope 3 inventory

The Volkswagen Group's 2012 Sustainability Report was the first time the Group had published a Scope 3 inventory for CO<sub>2</sub> emissions and was also a first for the automobile industry. This inventory relates to the greenhouse gas emissions that occur away from the Group's sites as a result of its activities.

## Greenhouse Gas Protocol reporting

In line with the Scope 3 standard of the Greenhouse Gas Protocol (GHG Protocol), an initiative of the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI) published in 2011, in its 2013 Sustainability Report the Volkswagen Group again reports its CO<sub>2</sub> emissions for twelve out of the total of 15 Scope 3 categories.

The GHG Protocol has set the worldwide standard for greenhouse gas emission reporting and forms the basis for calculating carbon footprints:

Scope 1: covers direct CO<sub>2</sub> emissions from the use of energy sources in self-operated energy generation plants.

Scope 2: relates to indirect emissions from purchased electricity and heat and thus covers CO<sub>2</sub> emissions from external energy suppliers.

Scope 3: includes all further CO<sub>2</sub> emissions that occur in the reporting company's value chain from upstream emissions via employee commuting to the use and end-of-life treatment of its products.

## Scope 3 priorities

The data reveal that the "purchased goods and services" and "use phase" emission categories account for more than 93% of all Scope 3 emissions. Due to the significance of these two categories, these data were separately verified by external experts from PricewaterhouseCoopers in accordance with assurance standards ISAE 3410 "Assurance on Greenhouse Gas Statements" and ISAE 3000 "International Standard on Assurance Engagements".

LINK: Greenhouse Gas Protocol

<http://www.ghgprotocol.org/>