

Scope 3 emissions

REPORTING WORKBOOK FOR AFGC MEMBERS



AUSTRALIAN
**FOOD &
GROCERY**
COUNCIL

CELEBRATING
30 YEARS
1995-2025

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purpose

The AFGC Scope 3 Emissions Reporting Workbook (Workbook) is designed to assist AFGC members to comply with any obligation they may have to prepare an annual sustainability report under section 292A of the Corporations Act. It provides a dataset of emission factors to guide members in the mandatory reporting of Scope 3 greenhouse gas emissions pursuant to section 296D of the Corporations Act.

This Workbook provides greenhouse gas emissions factors to support the calculation of emissions associated with purchased goods and services, largely from Australian sources. The Workbook only provides factors that represent midpoint estimates within a broader range of potential values.

These emission factors are estimates only. They are designed to estimate the relative contributions of emission sources in a single entity. It may not be suitable for any other purpose such as for tracking emission reductions over time or product comparisons.



usage & limitations

1. The data and guidance in this Workbook is provided solely to assist members to improve the completeness of their Scope 3 Emissions Reporting by making industry collated values available to them, when company-specific supply chain data is not available. The information provided is not a direct substitute for AFGC members obtaining professional guidance or conducting their own emissions assessments for Scope 3 reporting and should not be relied on for this purpose. Users are responsible for ensuring that their emissions reporting complies with applicable laws, standards and stakeholder expectations.
2. Commonwealth Treasury has issued a policy statement which provides guidance as to the extent of an organisation's obligation to collect Scope 3 data¹. The guidance states that **entities are not required to collect exhaustive or highly detailed Scope 3 emissions data if doing so will involve excessive cost, effort or complexity**. This Workbook supports Treasury's policy approach by providing members with data comprising industry averages or estimates and formulas for the purposes of assisting them to calculate Scope 3 emissions and make Scope 3 disclosures.
3. The emission factors provided in this Workbook are from a range of industry sources. Some are based on many data points across a broad selection of circumstances, and some are from a small number or unknown sources. There is uncertainty in all of these sources, and this should be recognised by Workbook users, particularly when using the data for reporting or regulatory disclosure purposes.
4. Users of this Workbook should always rely on the primary data available to them before using the Workbook resources **which is provided for guidance purposes only**. AFGC will not be liable for any loss or damage suffered by a person arising from the use of this Workbook, and any users of this Workbook release AFGC from all liability in this regard.
5. There are 15 categories of Scope 3 emissions in the Greenhouse Gas Protocol². AFGC has assumed that Purchased Goods and Services are likely to be the most significant of all categories for most AFGC members, but members must conduct their own evaluation for the purposes of reporting.
6. The emission factors provided in the Workbook are **mid-range** values, and in all cases, there will be higher or lower values that may be more applicable to an organisation's circumstances. This Workbook does not claim to have the statistical sampling power to verify which value is most accurate. All it does is provide the **mid-range** of already published emission factors and show the sources of this value.
7. The emission factors are not suitable for assessing emissions reductions (or increases) over time that may be required for processes such as the Science Based Target initiative (SBTi) or the generation of Australian Carbon Credit Units (ACCU) or similar tradeable units.

1 <https://treasury.gov.au/sites/default/files/2024-01/c2024-466491-policy-state.pdf>

2 https://ghgprotocol.org/sites/default/files/2023-03/Scope3_Calculation_Guidance_0%5B1%5D.pdf

how to use this workbook

This Workbook is designed to support AFGC members with reporting on the emissions related to their Purchased Goods and Services.

[The Greenhouse Gas Protocol](#) is the relevant standard applicable to Australian reporting organisations. This provides for 15 Categories of Scope 3 emissions (see Annexure 1).

AFGC recommends that members who are in the early stages of collecting Scope 3 emissions data focus initially on estimating their emissions from Category 1 - Purchased Goods and Services. This is likely to be the largest Category of Scope 3 emissions for most food and beverage companies.

- **STEP 1** - Identify the purchased goods and service items in your business
- **STEP 2** - Rank them according to expenditure in the relevant reporting period
- **STEP 3** - Working from the largest to smallest expenditure then identify the quantity purchased in the reporting period.
- **STEP 4** - Multiply each quantity by the most relevant emission factor in Tables 1 to 5 of this Workbook to get a total emissions for each item.
- **STEP 5** - Check that the units used in purchase records are the same units used in this Workbook and adjust as needed (e.g. kilograms not tonnes). See example below.

EXAMPLE OF HOW TO USE THIS WORKBOOK

A	B	C	D	E
Item purchased	Units	Quantity Purchased	Emission Factor From Table XX	Equals C x D Scope 3 Emissions (kg CO ₂ -e)
Cream	litres	1,000	7.4 kg CO ₂ /litre	7,400 kg CO ₂ -e
Beef	kg	1,000	24.3 kg carcass weight (dressed)	24,300 kg CO ₂ -e

updates to this workbook

Users are advised to check for updated editions of this Workbook for each reporting year.

EMISSIONS FACTORS TABLES (GREEN TABS)

- Table 1: Food and Fibre (Summary of all food and fibre emissions factors in a single table)
- Table 2: Transport
- Table 3: Packaging
- Table 4: Data Centres
- Table 5: Outsourced waste services

REFERENCES TABLES (YELLOW TABS)

- Dairy
- Eggs
- Chicken Meat
- Fish
- Red Meat
- Pork
- Grains
- Sugar
- Horticulture
- Fibre
- Vegetable Oils
- Chocolate

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AFGC is solely responsible for the final content and any errors or omissions. AFGC is not suggesting that these parties have endorsed this Workbook or any of its content.

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- Australian Securities and Investments Commission
- Dairy Australia (Jhin BagChi)
- thinkstep-anz
- Treasury

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annexures

Annexure 1: Table showing extract of GHG Protocol (15 Categories of Scope 3 Emissions)

SCOPE 3 GREENHOUSE GAS PROTOCOL - EMISSIONS CATEGORIES

Note: Only selected Category 1 and Category 4 items are included in this Workbook

UPSTREAM CATEGORIES

1. Purchased goods and services
2. Capital goods
3. Fuel- and energy-related activities (not included in scope 1 or scope 2)
4. Upstream transportation and distribution
5. Waste generated in operations
6. Business travel
7. Employee commuting
8. Upstream leased assets

DOWNSTREAM CATEGORIES

9. Downstream transportation and distribution
10. Processing of sold products
11. Use of sold products
12. End-of-life treatment of sold products
13. Downstream leased assets
14. Franchises
15. Investments

Annexure 2: Mandatory Climate Reporting Dates

- AFGC Reporting Calendar and Calculator