



SME Reporting checklist

This checklist is a working version of the SME Climate Hub Reporting Tool. It is designed to help you prepare for reporting by collecting and organizing the information you will need before submitting your report online.

Important notes: This checklist is for internal use only and is not a submission method. After completing this checklist, you must still enter your responses directly into the SME Reporting Tool and submit the report online for your reporting to be considered complete.

* indicates required fields and sections.

Advanced marks additional advanced questions. If your company is a micro-SME with 1-10 employees, the reporting tool shows these only when you choose to answer the advanced questions.

Introduction *				
#	Question	Hint	Answer format	Your answer
1.1	End day of the reporting period *	It's recommended to align your reporting period with your company's financial year to help ensure consistency in your data. At the SME Climate Hub, we define the reporting year based on the last day of your chosen reporting period.	Choose date	
1.1.1	Reporting year *	This field is auto-filled based on your answer to question 1.1		
1.2	Describe your business activities		Free text	
1.3	Annual revenue in the reporting period *	Annual revenue data will be used exclusively for internal analysis by SME Climate Hub and will not be publicly disclosed. You will be able to view your own reported revenue when logged into your account.	Choose currency	
1.4	Number of employees on the end day of the reporting period *			
1.4.1	Full-time equivalent (FTE) or headcounts *	Full-Time Equivalent (FTE) refers to the number of full-time working hours at your company, averaged over the entire reporting period. It is recommended to report FTEs when possible, but total headcount (the number of individuals employed on the end day of your reporting period) is also accepted.	Single-select	
1.5	Is this report being submitted on behalf of a parent company or a subsidiary? If so, please briefly explain the relationship. *	This report should reflect the same entity that made the SME Climate Commitment.	Single-select	
1.5.1	Please explain the relationship	This field appears if 'Subsidiary' is selected in 1.5.	Free text	

Commitment and Targets *

#	Question	Hint	Answer format	Your answer
2.1	Net zero target year *	What does it mean to achieve net zero emissions?	Year	
2.1.1	Base year *	The base year is a reference point in time against which emission reductions in the future are measured. Set the base year 2019 or later.	Year	
2.1.2	Base year value *		metric tons CO2e	
	I confirm that I have entered my base year value in metric tons CO2e *		Mandatory checkbox	
2.2	Near-term target *	% reduction in emissions from the base year. Near term targets should be between 1-10 years in the future.	<number>% of <absolute / intensity> <choose scope> emission reduction from my base year by <year>	
	+ add another targets	You may optionally add additional near-term targets.		
2.3	Provide any additional comments or context on your net zero and near term targets.	If you are setting intensity-based targets, please indicate the basis for the intensity—such as per unit of revenue, per employee, or per product.	Free text	
2.4	To reduce emissions in line with my commitment, my company has a climate action plan and is taking action: *	A climate action plan outlines how your company will reach its emissions reduction target. It should include the key actions you're taking (or planning to take).	Single-select	

Own Emissions *

#	Question	Hint	Answer format	Your answer
3.2	Total energy consumption *	Disclose your total energy consumption, including all types of energy such as electricity, fuels, and heating—both purchased and self-generated.	kWh	
3.3	Total renewable energy consumption *	kWh of total energy consumption from renewable energy sources, including self-generated renewable energy	kWh	
3.4	Scope 1 emissions *	Scope 1 - Emissions arising from activities owned or controlled by your organisation that release emissions straight into the atmosphere. Examples of scope 1 emissions include emissions from combustion of fossil fuels boilers and owned vehicles, emissions from chemical production in owned or controlled process equipment, and leakage of refrigerants.	metric tons CO2e	
3.5	Location-based Scope 2 emissions *	Scope 2 - Emissions being released into the atmosphere by the generation of electricity, heat, steam and cooling. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). More detailed information can be found in "GHG Protocol Scope 2 Guidance" report from the GHG Protocol.	metric tons CO2e	
3.6	Market-based Scope 2 emissions	If relevant, your market-based emissions can also be reported as a complement to your Location-based Scope 2 emissions. This reflects emissions from the electricity that companies choose to buy. It uses emission factors based on contracts, which may include agreements for both the energy and its generation details, or for just the attributes of the energy.	metric tons CO2e	
	I confirm that I have entered all Scope 1 and 2 emissions values in metric tons CO2e *	Entering emissions in kgCO ₂ e instead of tCO ₂ e will overstate emissions by 1,000×.	Mandatory checkbox	

3.6.1	Have your Scope 1 and 2 emissions been independently verified by a third party?	Some SMEs choose to have their emissions verified by an independent organisation to demonstrate a higher level of confidence in their reported data or meet customer and corporate requirements. This is optional and is not required to complete this report.	Single-select
	Please upload evidence of verification (PDF)	This field appears if 'Yes' is selected in 3.6.1. Please note: Any information and documents submitted here will be made publicly available as part of your disclosures.	Upload PDF
3.7	Have you taken any actions to reduce Scope 1 and 2 emissions in the reporting period? *	Eg: Switching to renewable energy, reducing energy usage, and produce own energy onsite.	Single-select
3.7.1	What actions have you taken? *	This field appears if 'Yes' is selected in 3.7.	Multi-select
3.7.2	Describe your actions taken to reduce Scope 1 and 2 emissions in the reporting period	This field appears if 'Yes' is selected in 3.7.	Free text
3.8	Which tools or methods did you use to calculate your Scope 1 and 2 emissions? *	Please select all that apply and provide any additional details in the text box below.	Multi-select
3.8.1	Specify any additional details		Free text

Value Chain Emissions (optional)

#	Question	Hint	Answer format	Your answer
4.1	Have you measured any of your scope 3 emissions?	Scope 3 – Emissions that are a consequence of your actions, which occur at sources which you do not own or control. Examples of activities that result in scope 3 emissions are business travel, commuting, waste disposal, purchased materials, freight (incoming and outgoing) of material and products, use of sold products and services and financial investments. More detailed information can be found in “Technical Guidance for Calculating Scope 3 Emissions” report from the GHG Protocol.	Single-select	
4.1.1	Purchased goods and services	This field appears if 'Yes' is selected in 4.1.	metric tons CO2e	
4.1.2	Capital goods	This field appears if 'Yes' is selected in 4.1.	metric tons CO2e	
4.1.3	Fuel and energy related activities	This field appears if 'Yes' is selected in 4.1.	metric tons CO2e	
4.1.4	Transportation and distribution (upstream)	This field appears if 'Yes' is selected in 4.1.	metric tons CO2e	
4.1.5	Waste in operations	This field appears if 'Yes' is selected in 4.1.	metric tons CO2e	
4.1.6	Business travel	This field appears if 'Yes' is selected in 4.1.	metric tons CO2e	
4.1.7	Employee commuting	This field appears if 'Yes' is selected in 4.1.	metric tons CO2e	
4.1.8	Leased assets (upstream)	This field appears if 'Yes' is selected in 4.1.	metric tons CO2e	
4.1.9	Transportation and distribution (downstream)	This field appears if 'Yes' is selected in 4.1.	metric tons CO2e	
4.1.10	Processing of sold products	This field appears if 'Yes' is selected in 4.1.	metric tons CO2e	
4.1.11	Use of sold products	This field appears if 'Yes' is selected in 4.1.	metric tons CO2e	

4.1.12	End-of-life treatment of products	This field appears if 'Yes' is selected in 4.1.	metric tons CO2e
4.1.13	Leased assets (downstream)	This field appears if 'Yes' is selected in 4.1.	metric tons CO2e
4.1.14	Franchises	This field appears if 'Yes' is selected in 4.1.	metric tons CO2e
4.1.15	Investments	This field appears if 'Yes' is selected in 4.1.	metric tons CO2e
4.1.16	Total scope 3 emissions	This field adds up all your Scope 3 emissions.	metric tons CO2e
	I confirm that I have entered all Scope 3 emissions values in metric tons CO2e *	Entering emissions in kgCO ₂ e instead of tCO ₂ e will overstate emissions by 1,000x.	Mandatory checkbox
4.1.17	Have your Scope 3 (value chain) emissions been independently verified by a third party?	Some SMEs choose to have their emissions verified by an independent organisation to demonstrate a higher level of confidence in their reported data or meet customer and corporate requirements. This is optional and is not required to complete this report.	Single-select
	Please upload evidence of verification for Scope 3 (PDF)	This field appears if 'Yes' is selected in 4.1.17. Please note: Any information and documents submitted here will be made publicly available as part of your disclosures.	Upload PDF
4.2	Have you taken any actions to reduce scope 3 emissions in the reporting period?		Single-select
4.2.1	What actions have you taken to reduce scope 3 emissions in the reporting period?	This field appears if 'Yes' is selected in 4.2.	Multi-select
4.2.2	Provide any additional details	This field appears if 'Yes' is selected in 4.2.	Free text
4.3	Have you asked any of your suppliers to set a net zero target (either voluntarily or as a requirement)?	Or have asked to set similar target aligning with the 1.5°C ambition	Single-select
4.3.1	What percentage of your suppliers have you asked?		
4.4	Have you communicated your commitment and actions to any of your customers?		Single-select
4.5	Which tools or methods did you use to calculate your scope 3 emissions?	Please select all that apply and provide any additional details in the text box below.	Multi-select
4.5.1	Specify any additional details		Free text

Climate Solutions (Advanced – optional)

#	Question	Hint	Answer format	Your answer
5.1	Do any of your existing products and/or services qualify as climate solutions or enabling solutions? A climate solution may meet one or more of the following criteria: A: Have a carbon footprint that is at least 50% lower, than the relevant marketweighted average for the current products/services being replaced. B: Fulfil a credible intensity threshold per functional unit for a net zero world, as set out in a robust taxonomy or other science-based paper.		Multi-select	

C: Primary purpose of enabling others to reduce their emissions.

5.2	Please confirm your solutions meet all the following safeguard requirements.	This field appears if at least one of the criteria is selected in 5.1.	Multi-select
5.3	What percentage of your total revenue came from these products and/or services last year?	This field appears if at least one of the criteria is selected in 5.1.	Single-select
5.4	Provide descriptions/names of your solutions:	Please also provide information on which emissions they help reduce (e.g., energy, transport, material use) and how they compare to standard alternatives if available. This field appears if at least one of the criteria is selected in 5.1.	Free text
5.5	How did you assess whether these are climate solutions?	This field appears if at least one of the criteria is selected in 5.1.	Multi-select
5.5.1	Has any third party validated this?	This field appears if at least one of the criteria is selected in 5.1.	Single-select
5.5.2	Specify any additional details	This field appears if at least one of the criteria is selected in 5.1.	Free text

Governance, Strategy and Climate Risk (Advanced – optional)

#	Question	Hint	Answer format	Your answer
6.1	What governance processes do you have in place for your climate strategy? Choose as many as are applicable.		Multi-select	
	Additional information	This field appears if 'Other (please specify)' is selected in 6.1.	Free text	
6.1.1	Please describe their position and responsibility.	This field appears if 'Person is responsible for climate strategy at board level' is selected in 6.1.	Free text	
6.1.2	Is this person (or another at executive and board level) also responsible for climate risk?	This field appears if 'Person is responsible for climate strategy at board level' is selected in 6.1.	Single-select	
6.1.3	Please describe the governance process in place.	This field appears if 'Governance process in place' is selected in 6.1.	Free text	
6.2	Have you started to identify and assess your companies climate risks and opportunities?		Single-select	
6.2.1	Where are the climate risks you've identified?	This field appears if 'Yes' is selected in 6.2.	Single-select	
	Additional information	This field appears if 'Other' is selected in 6.2.1.	Free text	
6.2.2	How are you managing these climate risks? Choose as many as are applicable.	This field appears if 'Yes' is selected in 6.2.	Multi-select	
	Additional information	This field appears if 'Other (please specify)' is selected in 6.2.2.	Free text	
6.2.3	Provide any additional comments or context on your climate risks:	Provide as much details about the individual risks and how you have started to manage them. This field appears if 'Yes' is selected in 6.2.	Free text	
6.3	Have you integrated climate and/or nature into your company mission statement or shareholder agreements? If yes, describe how.		Single-select	

	Additional information	This field appears if 'Yes' is selected in 6.3.	Free text
6.4	Have you taken actions this year outside of your emissions to accelerate climate progress?	Examples of activities outside your own operations and value chain that contributes to accelerating climate action in society, such as advocating for net zero policies and increased climate action in society and business associations you are part of.	Single-select
	Additional information	This field appears if 'Yes' is selected in 6.4.	Free text

Results, Challenges and Outlook *

#	Question	Hint	Answer format	Your answer
7.1	Provide any additional comments or context on your annual results and progress from previous years. *		Free text	
7.2	Do you face any key challenges in reducing emissions? *		Multi-select	
	Specify other challenges	This field appears if 'Other challenges (please specify)' is selected in 7.2.	Free text	
7.3	Has there been any third party validation of the data submitted in this report? *		Single-select	
	Additional information	This field appears if 'Yes' is selected in 7.3.	Free text	