Sustainability Self-Assessment

ESG maturity scoring & GHG Scope 1-3 calculator

This pack lets a small or mid-sized company benchmark its ESG maturity, calculate Scope 1-3 emissions per the GHG Protocol, and build an action plan – in under a day. It is aligned with CSRD/ESRS and GRI.

1. What's in the pack

• **Sustainability_Self_Assessment.xlsx** – maturity questionnaire (E/S/G/Reporting), emission factor library, Scope 1/2/3 calculators, GHG summary, action plan and ESRS/GRI map.

• **Sustainability_Self_Assessment_Guide.pdf** – this document.

2. Workflow (≈ 1 day)

Step	Activity	Time
1	Complete the maturity self-assessment (60+ questions)	1-2 h
2	Review dimension scores and gap-to-target on Maturity Score	15 min
3	Replace emission factors with your local/regional values	30 min
4	Fill in Scope 1 activity data (fuel, vehicles, refrigerants)	30-60 min
5	Fill in Scope 2 (location + market-based)	30 min
6	Fill in Scope 3 categories – at least the material ones	1-2 h
7	Review GHG Summary and intensity	15 min
8	Build action plan with owners and due dates	1 h

3. Maturity scoring

Each question is scored 0-4. Dimension score = average of question scores ÷ 4 (= 0-100%). Default targets: Governance 80%, Environment 75%, Social 75%, Reporting 90%. Adjust to your ambition level.

Score	Level	What it means
0	Not started	Topic not addressed.
1	Ad hoc	Some informal activity; no policy or measurement.
2	Defined	Policy and process in place; data collected.
3	Managed	Targets, KPIs and regular reviews.
4	Best practice	Externally assured, integrated in strategy and remuneration.

4. GHG Protocol – Scope 1, 2, 3 in plain English

Scope 1 – Direct emissions. Sources you own or control: fuel burned in boilers, generators or company vehicles, plus refrigerant leaks. Calculated as activity (litres/kWh/kg) × emission factor.

Scope 2 – Indirect energy. Purchased electricity, district heating and cooling. Reported under both *location-based* (grid average) and *market-based* (your contracts/GoOs) methods – ESRS requires both.

Scope 3 – Value chain. 15 categories upstream and downstream. Start with the most material ones – typically Cat 1 (Purchased goods), Cat 6 (Business travel), Cat 7 (Commuting) and Cat 11 (Use of sold products) for B2C.

5. Emission factors

The factor library on sheet *Emission Factors* is illustrative. For reporting, replace with factors from your country's authority (e.g. Naturvårdsverket / Energimyndigheten in Sweden), DEFRA (UK), IEA (electricity), AIB (residual mixes) or your supplier's verified factor.

All emission calculations use VLOOKUP from the activity name. To add a new activity, add a row in *Emission Factors* first, then reference its exact name in Scope 1/2/3.

6. Reporting alignment

The questionnaire references the relevant ESRS or GRI code for each question. Use the *ESRS-GRI Map* sheet to navigate to the right disclosure when drafting your sustainability report.

7. Pre-publication checklist

■ All questions answered with evidence note where useful

■ Dimension scores reviewed with leadership team

■ Emission factors localised and source documented

■ Scope 1/2/3 activity data reconciled to source systems

■ GHG Summary reviewed (incl. intensity vs prior year)

■ Action plan owners and due dates assigned

■ Material gaps mapped to ESRS/GRI disclosures

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