CS01 / CARBON DATA READINESS CANVAS

Make carbon data traceable.

Turn one reporting request into an owned evidence map before calculating or buying software.

SESSION	WORK WITH	OUTPUT
60-90 minutes + records	Finance, operations and the accounting reviewer	Owned gap-and-evidence plan

01 / REQUEST	Who needs which answer, for what purpose?
02 / BOUNDARY	Entity, site, activity, period and exclusions
03 / RECORD	Source file, units, owner and coverage
04 / METHOD	Approved factor, version, conversion and allocation
05 / REVIEW	Reconciliation, unknowns and decision owner
06 / RESPONSE	Versioned pack with an explicit release status

Cross-market data preparation. The selected reporting method and local duties still require qualified review.

THE DECISION RULE

Use a visible evidence status for each record: missing, collected, reconciled or reviewer accepted. These are workflow states, not a carbon score. No quantity of complete records compensates for a wrong boundary.

FILLABLE WORKSHEET / SCOPE AND EVIDENCE

Build the record.

Use short answers and evidence IDs. Expand long records in the CSV or editable HTML worksheet. Unknown is a valid answer.

01 / What answer is being requested?

Name the recipient, purpose, deliverable and actual due date. Attach the request reference.

02 / What is inside the proposed boundary?

List entity, sites, activities, period and exclusions. Name the reviewer for this choice.

03 / Which records support the answer?

For each source, record file ID, owner, unit, frequency and period coverage. Use the CSV for extra rows.

04 / Which method decisions are approved?

Record method/factor source, version, geography, year, units and reviewer. Keep unapproved choices visible.

05 / Can another person trace one figure?

Record the source-to-output path, conversions, allocation and reconciliation reference.

06 / What is missing or inconsistent?

Name the gap, impact, treatment proposal and owner. Do not insert a silent zero.

Keep a saved working copy. Text fields can scroll; use the expandable CSV/HTML for long entries before printing.

A completed worksheet records your assessment. It does not create regulatory approval, assurance or a compliant result.

FILLABLE WORKSHEET / GATES AND NEXT ACTION

Make the next decision.

Use short answers and evidence IDs. Expand long records in the CSV or editable HTML worksheet. Unknown is a valid answer.

07 / Is the purpose and boundary resolved?

Record evidence and reviewer. Use unresolved until the purpose, scope and exclusions are understood.

08 / Are critical records reconcilable?

Record coverage and material conflicts. A record being present does not mean it is appropriate.

09 / Are methods and assumptions reviewable?

Record who accepted each material method choice and which assumptions remain open.

10 / What happens next, and who owns it?

Choose one action, named owner, target date and evidence that will close the gap.

11 / What can be shared at this stage?

Choose collecting, ready for specialist review or hold, with a reason and authorised recipient.

12 / What change requires a fresh review?

Record boundary, method, period or source changes that invalidate the decision.

Keep a saved working copy. Text fields can scroll; use the expandable CSV/HTML for long entries before printing.

A completed worksheet records your assessment. It does not create regulatory approval, assurance or a compliant result.

FICTIONAL WORKED EXAMPLE

The invoices exist. The answer is not ready.

Fictional Aster Works receives a customer questionnaire for its Pune operation. Finance has most electricity invoices, operations has diesel records and a warehouse is leased. No emissions total is calculated here.

Observation	Action and decision
Buyer says "carbon footprint"	Clarify company versus product scope before answering.
Two electricity months absent	Finance requests originals; missing is not recorded as zero.
Meter replaced mid-year	Facilities documents the mapping and reconciliation.
Warehouse boundary unresolved	Accounting reviewer determines the treatment.

COLLECT + SPECIALIST REVIEW

The team can share its evidence plan and unresolved questions. It cannot yet present a complete inventory or assured footprint.

This fictional example demonstrates record handling. It contains no verified emissions estimate or claim about a real company.

FACILITATION AND SOURCES

Use it with the right reviewer.

Suggested workshop timings are planning estimates. Bring source records; assign owners to unknowns. No professional review is implied by completion.

01 **Agree the use case**

Bring the actual customer or reporting request. Separate company inventory, product footprint, CBAM and project-credit needs.

02 **Name the boundary**

Record the proposed entity/site, reporting period and exclusions. Obtain accounting review before treating the boundary as settled.

03 **Trace one record**

Start with one activity record and follow units, source, factor version, transformation and review. Expand with the CSV.

04 **Assign the gaps**

Identify the impact of every missing period, unclear unit or unmatched record. Give each an owner and next step.

05 **Choose a release status**

Use collecting, ready for specialist review or hold. Internal completeness is not external assurance.

PRIMARY REFERENCES / ACCESSED 17 SEP 2026

GHG Protocol Corporate Standard

GHG Protocol Corporate Standard, revised edition

GHG Protocol Scope 2 Guidance

Can carbon offsets reduce a company's Scope 3 emissions?

Original dotSuper preparation method. It is not an official GHG Protocol template, inventory calculation, audit or assurance opinion. Credits are recorded separately from gross inventory emissions.

Publication gate: Accounting specialist reviews boundary, factors, uncertainty and missing-data treatment.