

# Footprint Verification Program (FVP)

## Verification Report

Prepared for:  
**The Home Depot, Inc.**  
**Ron Jarvis**  
**2455 Paces Ferry Rd. Atlanta, GA 30339**

Emission Year:  
**FY 2021 (February 1, 2021 – January 31, 2022)**

Prepared by:

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SCS Footprint Verification Program (FVP)



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## Introduction

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This report presented by the SCS Global Services Footprint Verification Program, summarizes the process and results of the entity-wide greenhouse gas emissions inventory verification for The Home Depot, Inc. emission year FY2021. The verification assessment and resulting verification opinion is based upon an evaluation of the GHG inventory data, GHG data management system, and the reporting and verification criteria. See Project Details below for a complete list of reporting and verification criteria as applicable to this verification engagement.

Note that it is the responsibility of The Home Depot, Inc. for the preparation and fair presentation of the GHG statement within its public disclosures in accordance with the reporting requirements found within the referenced criteria. It is the responsibility of SCS Global Services for expressing an opinion on the GHG statement based on the results and conclusions of the verification process in accordance with the level of assurance specified. The resulting verification opinion can be found within this verification report and the verification statement.

## Project Details

The verification was carried out by the verification team per the verification scope, objectives, and criteria as detailed below.

Scope	
Organization	The Home Depot, Inc.
Reporting Period	FY2021 (February 1, 2021 - January 31, 2022)
Geographical Boundaries	United States, Canada, Mexico. Approximately 2317 owned and leased facilities which includes offices, retail stores, distribution centers, mobile fleet. Headquarters located in Atlanta, GA USA
Facilities, physical infrastructure, activities, technologies, and processes	Home improvement retail stores, a network of distribution and fulfillment centers, as well as a number of e-commerce websites. Onsite electrical generation from fuel cells and solar. Vehicle fleet including company leased cars, forklifts, Interline's in-house fleet of trucks, company aircraft.
GHG Sources, sinks, and/or reservoirs	Scope 1: Stationary combustion (Natural Gas, LPG, Fuel Oil, Diesel); Process Emissions (Natural Gas in Fuel Cells); Mobile Combustion (LPG, Gasoline, Diesel, Jet Fuel, Fugitive Emissions (Refrigerants) Scope 2: Purchased electricity
Organizational Boundary Method	Operational Control
GHG Emissions - Scopes	Scope 1, 2, 3 Cat 4
GHG Emissions - Gases	CO2, CH4, N2O, HFCs,
Level of Assurance	Limited
Treatment of Materiality	+/-5% quantitative threshold per scope; qualitative based upon intangible issues that affect the GHG
Site Visit(s) Included in Proposal	None Proposed
Changes from W/O/Proposal	None Proposed

Verification Objectives	
Objective #1	Evaluate the organization's GHG inventory for material discrepancies based upon the specified level of assurance
Objective #2	Evaluate the organization's GHG inventory is in conformance with the specified verification criteria

Verification Criteria	
Criteria #1	World Resources Institute/World Business Council for Sustainable Development's "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" dated March 2004
Criteria #2	World Resources Institute/World Business Council for Sustainable Development's "Scope 2 Guidance Document: An Amendment to the GHG Protocol Corporate Standard" dated 2015
Criteria #3	World Resources Institute/World Business Council for Sustainable Development's "Corporate Value Chain (Scope 3) Accounting and Reporting Standard" dated 2011
Criteria #4	ISO 14064-3: 2019 Specification with guidance for the validation and verification of GHG assertions
Criteria #5	CDP Investor Information Request

Verification Team	
Lead Verifier (Scope 1, 2)	Tavio Benetti
Verifier (Scope 3)	Tess Garvey
Independent Reviewer	Greg Sills

## Final Emissions Summary

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The final GHG emissions inventory following all corrections made by the client is summarized below both in tonnes of each GHG and tonnes of CO2 equivalents (CO2e).

EMISSIONS SUMMARY (TONNE CO2e)	
SCOPE	ASSERTION TOTAL (tCO2e)
SCOPE 1	642,070
SCOPE 2 - LOCATION	1,007,146
SCOPE 2 - MARKET	992,128

## Verification Opinion

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Based upon the reporting scope, criteria, objectives, and agreed upon level of assurance, SCS has issued the following verification opinion:

- Positive Verification - No evidence was found that the inventory was not prepared in all material respects with the reporting criteria (Limited)

Qualifications: None

## Verification Methodology

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The verification was carried out according to ISO 14064-3. The activities performed for this verification were captured within the Verification Plan and Evidence Gathering Plan which detail the verification activities and data checks performed. *See Appendix I – Verification Plan and Appendix II – Evidence Gathering Plan.*

In defining the Verification Plan and Evidence Gathering Plan, a risk assessment was completed which included an initial review of GHG inventory data and the structure of the GHG accounting and management systems & processes. The risk assessment is utilized to identify potential areas within the inventory data and management processes of higher risk and identify audit activities to target these areas for further evaluation and to guide the remainder of the audit activities. The results of the Risk Assessment were used to develop the Verification Plan and Evidence Gathering Plan used to conduct the remainder of verification activities.

## Evidence Gathering Techniques

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The following techniques were utilized as part of the Evidence Gathering Plan to obtain objective evidence as part of the verification process. The results of these techniques form the basis for the verification opinion:

- Inquiry – Seeking information of knowledgeable persons inside or outside the entity
- Recalculation – Repeating emission calculations, data aggregations, and/or conversions
- Tracing / Retracing – Following data trails from primary data inputs to GHG calculation outputs and vice versa
- Control Testing – Tests of controls through inquiry, observation, reperformance, and/or inspection of control records
- Estimate Testing – Testing of estimates through evaluation of reasonableness of assumptions, development of an independent estimate, and/or reviewing subsequent data for which estimates are intended to model
- Cross-Checking – Use of a different methodology or data from those originally used to compare results
- Reconciliation - Compares two sets of records to check that figures are correct and in agreement

## Materiality Assessment

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The verification included an assessment of inventory materiality which is based upon an independent assessment of whether the data presented is free from material discrepancies (+/- 5% error) in calculated totals assessed for each scope independently. Materiality was assessed through independent crosschecks of data, calculations, emission factors, and/or calculation methodologies. The results of this assessment are displayed below including % of inventory data crosschecked, the difference between auditor and client calculations and an extrapolated % error for all inventory scopes.

EMISSIONS SUMMARY (TONNE CO2e)						
SCOPE	ASSERTION TOTAL (tCO2e)	CALC SAMPLE (Client Value)	CALC SAMPLE (Auditor Value)	CALC SAMPLE (%)	ERROR (%)	MATERIAL
SCOPE 1	642,070	365,344.96	365,127.26	57%	0%	N
SCOPE 2 - LOCATION	1,007,146	502,566.71	496,953.10	50%	1%	N
SCOPE 2 - MARKET	992,128	495,396.83	490,926.28	50%	1%	N

## Misstatements Identified & Final Corrections

Throughout the course of the verification, independent calculations and data checks were performed on the client's data. Discrepancies identified were flagged as a non-conformance (NCR), client notification was provided, and the client was provided an opportunity to respond and correct. The table below summarizes the misstatements identified including the Difference (tCO2e) and % Error for the initial and final inventory.

FINAL REVISION "X"	CLIENT CALCULATIONS - GHG						AUDITOR CALCULATIONS - GHG			
	Emission Scope	Emission Source	Reporting Unit ID	Activity Data Units	Activity Data Volume (Client)	tCO2e (Client)	tCO2e	Δ tCO2e	Δ tCO2e %	Δ tCO2e % Scope
X	Scope 1	Natural Gas	NG - 50% Sample			243,156	243,109	47	0%	0%
X	Scope 1	Kerosene-Type Jet Fuel	Jet Fuel	GALLON	397,346	3,828	3,888	(59)	-2%	0%
X	Scope 1	Diesel Fuel	HDS Diesel	GALLON	2,690,681	27,557	27,472	85	0%	0%
X	Scope 1	Diesel Fuel	Interline Diesel	GALLON	2,547,045	26,086	26,005	80	0%	0%
X	SCOPE 1	Motor Gasoline	Mobile - Motor Gasoline	GALLON	477,479	4,229	4,206	23	1%	0%
X	SCOPE 1	Liquefied Petroleum Gases	Mobile - LPG	GALLON	9,402,917	53,643	53,602	40	0%	0%
X	SCOPE 1	Distillate Fuel Oil No. 2	Stationary - Diesel	GALLON	79,473	814	814	0	0%	0%
X	SCOPE 1	Liquefied Petroleum Gases	Stationary - LPG	GALLON	1,057,896	6,033	6,031	2	0%	0%
X	SCOPE 2 - LOCATION	Electricity	Location Based - Sample 50% of Sites		1,418,944,718	502,567	496,953	5,614	1%	1%
X	SCOPE 2 - MARKET	Electricity	Market Based Sample 50% of Sites	KWH	1,418,944,718	495,397	490,926	4,471	1%	1%
X	SCOPE 2 - LOCATION	Electricity	Direct Line Renewables - Location	KWH	29,470,668	-	-	-	-	0%
X	SCOPE 2 - MARKET	Electricity	Direct Line Renewables - Market	KWH	29,470,668	-	-	-	-	0%

The primary areas of errors identified by the verification team include:

- Puerto Rico Emission Factors – see NCR 1, eGRID PRMS region available in newer released of eGRID dataset, was found to be more general NON-OECD Americas region factor from IEA. **Corrected** to PRMS eGRID 2020 factor
- eGRID Factor Set Outdated – see NCR 2, eGRID was found to be 2019, **Corrected** to eGRID 2020
- Mobile Fuel Aggregation Error – See NCR 3, Incorrect aggregation for Interline fuel volume into GHG calculator, **Corrected**
- Supplier Specific Emission Factor Error – See NCR 4, Consellation Energy NY Upstate and NY Long Island were incorrectly entered into calculator, **Corrected**

## Verification Findings

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Throughout the verification SCS developed findings which included:

- New Information Request (NIR) – Represents a mandatory request for additional information in cases where the audit team has not been provided sufficient information to make a decision regarding conformance. Once the response is received, the SCS audit team will evaluate the submission and determine if adequate information has been provided or if additional findings (NIR, NCR, etc.) should be issued.
- Non-Conformity Report (NCR) – Represents an identified error, omission, or misstatement that necessitates a mandatory response and corrective action. Should the errors, omissions or misstatements not be corrected and result in a material misstatement, the SCS Footprint verifier shall qualify the verification statement.
- Observation (OBS) – Represents an area of the client’s documentation, process, etc. that should be monitored or improved upon. In this case, a response and corrective actions are not required, but highly recommended.

Please see *Appendix III – List of Findings* for a detailed description of the findings and their resolution.

## SCS Certification Mark

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Upon receiving a positive verification your project is eligible to use the SCS Kingfisher Certification Mark C for Carbon Footprint – Entity Verification, as represented on the cover page of this verification report. The SCS Kingfisher Certification Mark increases the recognition of your achievements with your verification.

Please refer to the *SCS Verification and Validation Mark Labeling and Language Guide: Mark C* provided to you by the GHG Verification Program staff for more information about your Mark and usage. Should you have any additional questions regarding your Mark, use, messaging, or other marketing opportunities, please contact the GHG Verification Team or SCS Marketing Staff at [NRmarcom@scsglobalservices.com](mailto:NRmarcom@scsglobalservices.com).

## Appendix I: Verification Plan



PROJECT PHASE			ACTIVITIES
<b>Approach Phase</b>			
	Client	SCS	
Kickoff Meeting			Introduce audit team, process, review project scope, criteria, and objectives, initial documentation requests
Initial Document Submission			Client provides package of initial documentation to lead verifier for review
Strategic Analysis / Risk Assessment			Collect information on clients GHG system. Assess sources and magnitude of potential errors, omissions, and misrepresentations which require further verification activities
Verification & Evidence Gathering Plan			Develop a plan that details the verification activities, schedule of events, and records to be reviewed
Sample Data Submission			Client provides primary data records and other information requested as part of the verification plan
<b>Verification Phase</b>			
	Client	SCS	
GHG Information System & Controls			Assessment of management and data systems used to generate GHG inventory
GHG Data and Assertion			Assessment of GHG inventory data and assertion for material misstatements
Verification Criteria			Assessment against the requirements specified within the referenced reporting criteria
Findings			Submission to client of any findings including non-conformances (NCR), new information requests (NIR), and/or observations (OBS)
Findings Response & Corrective Actions			Client responds to findings including any required corrective actions.
Review & Close Findings			Review of findings responses, inventory revisions, confirm corrections and close findings
Draft Verification Report & Verification Statement			Draft report and verification statement in preparation for independent review
<b>Independent Review Phase</b>			
	Client	SCS	
Independent Review			Independent review of the assessment by a qualified individual who has not been involved in the audit process
Verification Statement			Finalization of verification statement, including required signatures
Client Communications			Issuance of final verification statement, report, and logos to client.



## Appendix II: Evidence Gathering Plan



INVENTORY MANAGEMENT & CONTROLS			
TOPIC	EVIDENCE GATHERING ACTIVITY		
Natural Gas - Supply vs Distribution	Review primary data tracking for correct exclusion of NG supply accounts (i.e. open market purchases)		
Fuel Cell Gross Grid Purchase Calculations	Review sample of sites to evaluate methodology for calculating gross grid purchases for sites that have fuel cells with net metering.		
EMISSION CALCULATIONS			
EMISSION SOURCE	EVIDENCE GATHERING ACTIVITY	SCOPE	% of SCOPE
Natural Gas	Recalculate - 50% of locations (Random sample)	SCOPE 1	39.00%
Jet Fuel - Mobile	Recalculate	SCOPE 1	0.61%
Diesel Fuel - Mobile	Recalculate	SCOPE 1	9.31%
Diesel Fuel - Mobile	Review Interline (AKA HD Pro) and HDS Source Data & Aggregations	SCOPE 1	9.31%
Motor Gasoline - Mobile	Recalculate	SCOPE 1	0.68%
Propane - Mobile	Recalculate	SCOPE 1	8.57%
Diesel Fuel - Stationary	Recalculate	SCOPE 1	0.13%
Propane - Stationary	Recalculate	SCOPE 1	0.96%
Electricity	Recalculate - 50% of locations (Random sample)	SCOPE 2 - LOCATION	50.00%
Electricity	Recalculate - 50% of locations (Random sample)	SCOPE 2 - MARKET	50.00%
RECs	Review REC purchases and application to emission inventory	SCOPE 2 - MARKET	

# Appendix III: List of Findings

Status	Finding #	Type	Issued Date	Due Date	Date Closed	Document Reference	Verifier Findings	Client Response	Conclusion
<b>NCRs (Identified error, omission, or misstatement that necessitates a mandatory response and corrective action)</b>									
CLOSED	1	NCR	6/29/2022	7/6/2022	7/21/2022	THD_FY2021_IMPACT_input_templates_v1.3.xls	<p><b>Scope 2 Emission Factor - Puerto Rico</b> The emission factor applied for Puerto Rico results in an error for location and market based calculations. Crosschecks were performed against the eGRID PRMS grid region emission factor. The currently applied emission factor is 75% lower than the eGRID and Green-e PRMS grid region factor. See worksheet PRMS for calculation details.</p> <p><b>Scope 2 Location Error = -8,879 tCO<sub>2</sub>e, -1.51%</b></p> <p><b>Scope 2 Market Error = -8,352 tCO<sub>2</sub>e, -1.55%</b></p>	<p>The emission factor applied to the Puerto Rico sites is from IEA's emission factor for "Non-OECD Americas" region. The eGRID grid region emission factors currently in the IMPACT calculation tool do not include EPA eGRID emission factor for PRMS.</p> <p>The eGRID and Green-e emission factor for PRMS has been added to the tool's custom emission factors tab. The location and market-based calculations for all Puerto Rico based sites have been assigned the aforementioned factors.</p>	Confirmed correction to Puerto Rico Emission Factors to eGRID PRMS subregion, finding closed.
CLOSED	2	NCR	7/8/2022	7/15/2022	7/21/2022	THD_Footprint_100622_v4	<p><b>Scope 2 Emission Factors - eGRID</b> Emissions inventory currently has eGRID 2019 applied to calculations, however, a more recently available factor set eGRID 2020 is available. This results in an overstatement at <b>Scope 2 Location of 6.3%</b>.</p> <p>Note that there are currently additional errors including NCR 1 that are offsetting this error so that the current materiality for Scope 2 location is below 5%.</p>	<p>The inventory tool was previously configured to pull eGRID 2019 EFs. We have already corrected this to apply the eGRID 2020 factor set. The Scope 2 Location-based emissions have been updated.</p>	Confirmed correction to eGRID 2020. Finding closed.
CLOSED	3	NCR	7/8/2022	7/15/2022	7/21/2022	FY 21 HDP Emissions THD_Footprint_100622_v4	<p><b>Mobile - Diesel - Interline (HD Pro)</b> Diesel Totals for Interline (aka HD Pro) were found to total 2,548,200 Gallons on FY 21 HDP Emissions workbook, but a value of 2,999,112 gallons was found on the THD_Footprint workbook, a difference of 18% and representing an overstatement of <b>1.2% at the scope 1 level</b>.</p>	<p>The correct diesel totals for Interline have been updated to 2,547,045 gal(US) and Motor Gasoline to 260,169 gal(US) in the calculations. The increase in value in the first version of the calculation files were caused by duplicate rows that were not removed appropriately.</p>	Confirmed corrections to Interline fuel, finding closed.
CLOSED	4	NCR	7/8/2022	7/15/2022	7/21/2022	"custom_factor_template" tab of THD_FY2021_IMPACT_input_templates_v1.3.xls	<p><b>Custom Emission Factors</b> A review of custom emission factors identified errors in the Constellation Energy - New York region. Specifically it appears that supplier provided data was misinterpreted to be a 0 emission factor for New York - Upstate and New York - Long Island. It was noted that not all of the sites listed to have a 0 EF in the custom_factor_template were applied to the inventory. This is considered to be a non-material error. See Custom EF worksheet</p>	<p>The emission factors for NY Upstate and NY Long Island sites were assigned the same supplier-specific emission factor for New York City.</p>	Confirmed corrections were made, finding closed.
<b>New Information Request (Mandatory request for additional information)</b>									
CLOSED	1	NIR	6/29/2022	7/6/2022	7/8/2022	THD_FY2021_IMPACT_input_templates_v1.3.xls custom_factor_template	<p><b>Custom Emission Factors</b> Please specify the data source(s) for custom emission factors present in the inventory. (see referenced files in column H). Specifically identify the sites with custom emission factors applied and supporting evidence available to justify their application.</p>	<p>Please refer to the "custom_factor_template" worksheet in this file/audit findings tracker. In column "J" of the tab, we added the source for custom emission factors. The tabs referenced can be found in the "2021 Home_Depot_Electricity_Suppliers_by_site_v1 file" where assumptions and supporting documentation are also provided. The tab also lists the sites with custom factors.</p> <p>We will update the "custom_factor_template" tab of "THD_FY2021_IMPACT_input_templates_v1.3.xls" to add the EF sources.</p>	Reviewed custom emission factors and found that these were being applied to inventory for market based calculations. A few errors were identified in factor selection see NCR 4, finding closed.
CLOSED	2	NIR	6/29/2022	7/6/2022	7/7/2022	THD_FY2021_IMPACT_input_templates_v1.3.xls REC_template ERCOT REC - Hidalgo Wind and Azure Solar.pdf Home Depot VA Sites-Direct Energy 2021 REC Attestation May 27 2022.pdf	<p><b>RECs Purchase &amp; Allocation</b> Please specify the sources of RECs, the total purchases for FY2021, and the method of application to the inventory (i.e. where in the calculator this is applied). Note that the totals on the REC_Template worksheet do not appear to match the pdf records (see referenced files in column H).</p>	<p>Unbundled RECs purchased and retired by Home Depot are those from the Hidalgo Wind Farm and Azure Solar projects as shown in "ERCOT REC - Hidalgo Wind and Azure Solar.pdf" file.</p> <p>Note that this file is on a calendar year basis, while the REC data in the "2021 Carbon Disclosure Project - Version 5 5-25-22.xlsx" file is for the fiscal year. Thus, in the "ERCOT REC - Hidalgo Wind and Azure Solar.pdf" file, the RECs retired in 2021 Q1 include the February-March 2021 RECs. RECs retired in 2021 Q2 are equal to RECs for April to June; 2021 Q3 is equal to July to September; Q4 is equal to October to December; and 2022 Q1 includes January 2022.</p> <p>All RECs from these projects are allocated/distributed among Home Depot's US sites with biggest electricity consumption.</p>	Clarification provided, finding closed.
CLOSED	3	NIR	6/29/2022	7/6/2022	7/6/2022	THD_FY2021_IMPACT_input_templates_v1.3.xls	<p><b>Sites with a 0 Emission Factor (EF)</b> Several sites were identified to have a 0 emission factor applied (see 0 EF worksheet). Note that sites were observed to have a 0 EF applied for both location and market based methods. Please confirm the methodology justifying a 0 EF for these sites. Specifically address whether RECs, direct line PPA's, or other methods were applied. Please also confirm if REC application at the site level is indicated in the datasets provided for review and where this is tracked.</p>	<p>Please see "THD facility and data collection v1.4 10June2022.xlsx" tabs "2021 Renewable Consumption" for 100% Renewable Energy sourced from Direct Energy and "MX Elec" column "AF" for 100% Renewable Energy sourced from ENEL.</p> <p>Supporting documents for these assumptions are the "Home Depot VA Sites-Direct Energy 2021 REC Attestation May 27 2022.pdf" from Direct Energy, pertaining to the contract for PPA between Direct Energy and Home Depot for 100% RE.</p> <p>We are awaiting documents from Home Depot Mexico for the Mexico wind energy supplied by Enel.</p>	Clarification provided, finding closed.

## Appendix III: List of Findings (Continued)

Status	Finding #	Type	Issued Date	Due Date	Date Closed	Document Reference	Verifier Findings	Client Response	Conclusion
<b>New Information Request (Mandatory request for additional information)</b>									
CLOSED	3a	NIR	7/6/2022	7/13/2022	7/21/2022		<b>Sites with a 0 Emission Factor (EF)</b> Please specify if renewable energy from Direct Energy and Mexico Enel represent Direct line transfers (e.g. a company receives power directly from a generator, with no grid transfers)? In addition, please provide supporting documentation from Enel documenting purchased quantities for FY21.	Home Depot buys 100% renewable energy retail product from Direct Energy and the latter retires the RECs on their behalf, while Mexico Enel represents direct line transfers.	Reviewed purchase agreement terms which demonstrate agreement between HD and ENEL to purchase directly produced renewable energy, finding closed.
CLOSED	4	NIR	6/29/2022	7/6/2022	7/6/2022		<b>Refrigerants</b> Explain the methodology for refrigerant inventory reporting in further detail. Describe data collection systems, methodologies, and procedures for handling missing data.	Please see the "Refrigerant Collection-Process" tab in this audit findings tracker where data collection and processing are described for each dataset. You may also refer to Refrigerants tabs in "THD_facility_and_data_collection_2021_v1.4 10June2022" file.	Detailed explanation of methodology provided, finding closed.
CLOSED	5	NIR	6/29/2022	7/6/2022	7/6/2022		<b>Natural Gas Controls - Supply vs Distribution</b> What processes are in place to identify supply accounts versus distribution accounts for natural gas. How are these accounts identified in primary data management systems (e.g. Engie)?	Home Depot tracks via Engie natural gas bills per site and natural gas consumption for fuel cells for US and Canada sites. Please refer to Natural Gas Report Data tab of "2021 Carbon Disclosure Project - Version 5 5-25-22.xlsx" file. Home Depot identifies the natural gas accounts that are for fuel cells to distinguish them from accounts that are for natural gas for NG-fired backup generators or space heating.	Clarification provided, auditor further reviewed NG account data and found that sites with multiple vendors appear to correctly be considering NG supply accounts to be 0 consumption, finding closed.
CLOSED	6	NIR	6/29/2022	7/6/2022	7/8/2022	The_Home_Depot_IMP_2022 update.pdf	<b>Natural Gas - Mexico &amp; HD Supply</b> Please provide an explanation for why natural gas data for Mexico and HD Supply were not available as described in the IMP p 13. Describe the data management practices for these sites and justification for applying 2019 data for these locations.	HD Supply was acquired by Home Depot in 2020, and the most recent data available for this subsidiary is from 2019 thus used as proxy. HD Supply has yet to be integrated into Home Depot's energy management system.  Mexico natural gas for FY2021 will be added to the calculations. We did not receive FY2021 natural gas usage data from Mexico but 2019 data will be used proxy as the most recent actual numbers. There are only two (2) stores in Mexico using natural gas and the numbers are not significant but we are including them for completeness and consistency.	Clarification provided, estimations considered to be non-material to overall inventory and follow the principal of completeness for inclusion based upon best available data. Finding closed.
CLOSED	7	NIR	6/29/2022	7/6/2022	7/8/2022	The_Home_Depot_IMP_2022 update.pdf THD_Footprint_100622_v4.pdf 2021 Carbon Disclosure Project - Version 5 5-25-22.pdf	<b>Electricity Exports from Fuel Cells</b> Page 17 of the IMP describes a process for estimation of gross purchases from the GRID as invoices contain net purchases (grid - exported electricity from fuel cells). Please provide additional details on the process of estimation of electricity exported to the grid to determine gross purchases from the grid and how net and gross KWH values are utilized in emission calculations. Please indicate in provided datasets (e.g. THD_Footprint and 2021 Carbon Disclosure Project) whether reported electricity totals are net or gross.	Please refer to the notes in "2021 Electricity_exc_Fuel Cells" tab of "2021 Carbon Disclosure Project - Version 2 - energy data processing v2.xlsx", to determine the process for estimating gross electricity purchases from grid. Please also refer to the 2021 Electricity Consumption tab of THD facility and data collection v1.4 10June2022.xlsx to see how the electricity consumption data is utilized.	Clarification provided. A further review of calculation methods for a sample of sites confirmed that the methodology described is being followed for determining Gross Grid Purchases for sites where fuel cells are present. Finding closed.
CLOSED	8	NIR	6/29/2022	7/6/2022	7/8/2022	THD_Footprint_100622_v4.xls HDS Fleet Emissions.xls FY 21 HDP Emissions.xls	<b>Vehicle Fleet</b> Please describe the methodology and data sources used to calculate diesel and gasoline consumption associated with HD Supply and Interline. Clarify the following: 1) Does the file FY21 HDP Emissions pertain to the INTERLINE item in the v4 inventory? 2) What are the primary data sources and/or estimation methods applied for HPS and HDP?	1.) Yes, Interline data is sourced from the FY21 HDP Emissions "Summary Tab".  2.) Interline fuel consumption in its gasoline truck fleet is tracked in its Fuelman diesel purchasing and tracking system while for HD Supply, data is collected from fuel invoices.	Clarification provided, inconsistency identified in Interline Diesel volumes, see NCR 3. Finding closed.