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# Coworking Emissions Montreal: Evidence Pack for Small Teams

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# Executive Summary

A Montreal consultancy, software studio or service team of two to twelve people that rents desks or a private office is increasingly asked by clients what its workspace emits. This report treats that question as a boundary-and-input problem, not a number to look up. The **GHG Protocol** (Greenhouse Gas Protocol, the main corporate accounting standard family) says emissions from a leased asset may fall under scope 1, 2 or 3 depending on the consolidation approach and the lease type (ghgptechassistance.zendesk.com), and its upstream-leased-assets guidance offers three methods: **asset-specific**, **lessor-specific** and **average-data** (ghgprotocol.org). As of November 2026 we found no final GHG Protocol text that classifies a coworking membership as a lease or a purchased service. A draft revision plans guidance for multi-tenant buildings and co-locations (ghgprotocol.org), with a consolidated public consultation estimated for **Q2 2027** and publication for **Q4 2028**.

**Hydro-Québec** reports a residual-supply generation rate of **2.48 kg CO2e/MWh** for 2024 and **7.80 kg CO2e/MWh** for 2025 (hydroquebec.com), a **3.1-fold change** in one year. Its life cycle rate is **34.5 g CO2e/kWh** (hydroquebec.com), and **Environment and Climate Change Canada**'s national inventory reports a Quebec consumption intensity of 1.9 g CO2e/kWh for 2023 (unfccc.int). The same **1,000 kWh** of electricity therefore yields 1.9 kg, 7.80 kg or 34.5 kg depending on the factor, an **18-fold spread** that reflects different purposes, not different measurements.

Provider evidence should be ranked as measured site data, documented provider allocation, explicit estimate, or unknown. The GHG Protocol's guidance describes the average-data method as less accurate than the lessor-specific method (ghgprotocol.org), and the Corporate Standard requires exclusions to be disclosed and justified (ghgprotocol.org). A missing input is therefore reported as unknown, never as zero. We found no official rule that allocates a hot-desk member-day to a coworking operator's energy use, so any such allocation is a documented assumption that needs practitioner review.

Moving from home to a coworking space cannot be declared an emissions reduction without a comparable **baseline**. The **International Energy Agency (IEA)** found home working likely lowers a car commuter's footprint only beyond roughly **6 km** one way (iea.org), a Cornell and Microsoft study found one home day a week cut a hybrid worker's footprint by **only 2%** (pnas.org), and **Statistics Canada** states that the offsetting effect of home heating and cooling is unknown (www150.statcan.gc.ca). Avoided-emissions claims must be reported separately from an inventory (wbcsd.org). We found no general legal duty for a small team to report, but Canadian law requires environmental benefit claims about a business to rest on adequate and proper substantiation (laws-lois.justice.gc.ca). The recommended customer response states scope, method, coverage and limits, and avoids a "zero-carbon" label.

## Introduction and Background

Customers in procurement chains now send supplier questionnaires that ask for greenhouse gas (GHG) data, and small suppliers are not exempt from the questions even when they are exempt from reporting. **CDP**, a disclosure non-profit, tells requested suppliers they will answer supply-chain questions relevant to their customer (cdp.net), and offers SMEs a questionnaire designed to fit their resources (cdp.net). Its 2026-cycle SME overview lists a scope 1, 2 and 3 emissions inventory among the contents (cdn.cdp.net). A Montreal team that rents a desk therefore receives a question that its landlord-operator, not the team, is best placed to answer.

This report is a buyer's evidence pack. It does not argue that every small business must report emissions, and it is not an operator sustainability manual. The **German Coworking Federation**'s 2023 climate guide already addresses operators: it follows the GHG Protocol and recommends an operational-control boundary for coworking spaces (coworking-germany.org). The gap this report fills is the member side: what a Montreal team should ask a workspace provider for, how to classify what comes back, which Quebec factors apply, and when the honest answer is an estimate or "unknown".

The research method was document-based: primary standards, government statistical releases, an issuer's emission-rate sheets and operator publications. No survey was run, no provider was ranked, and where a rule could not be found, the text says so.

### Three different questions a client may be asking

The first step is to establish which question the client is asking, because the evidence differs:

- **Company inventory:** the client wants the supplier's scope 1, 2 and 3 totals for a reporting year. **ISO 14064-1:2018** specifies organization-level quantification and reporting (iso.org), and **BDC** (the federal business bank) describes the GHG Protocol Corporate Standard as the oldest and most commonly used method (bdc.ca).
- **Workspace intensity:** the client wants emissions per desk, per square metre or per person-day for the space the supplier uses. This is a different metric with different denominators.
- **Avoided-emissions claim:** the supplier asserts that its workspace choice saves emissions relative to some alternative. The World Business Council for Sustainable Development (**WBCSD**) requires **avoided emissions** to be reported separately from the inventory (wbcsd.org), so this is a separate record, never an adjustment.

BDC notes that calculating emissions is not a prerequisite to action (bdc.ca). That is a lender's view, not a legal rule, but a documented partial answer beats an undocumented complete-looking one.

## Boundary Mapping: Entity, Contract, Control and Year

Before assigning any scope, four facts need to be written down: the reporting entity, the actual contract, the control position and the reporting year. The GHG Protocol's technical support guidance states that classification depends on the consolidation approach (equity share, financial control or **operational control**) and the lease type (ghgptechassistance.zendesk.com). The Corporate Standard defines an operating lease as one that does not transfer the risks and rewards of ownership to the lessee (ghgprotocol.org). Operational control, in plain terms, is the authority to set the operating policies of the space.

### What the lease and control rules say

Under the 2015 Scope 2 Guidance, leases are treated as conferring operational control on the lessee or tenant unless otherwise noted (ghgprotocol.org). The technical support article adds an exception: a company that can show it does not have operational control over an asset held under an operating lease may report that asset's emissions as **scope 3**, provided the decision is disclosed and justified in its public report (ghgptechassistance.zendesk.com). The Scope 3 upstream-leased-assets chapter applies only to lessees (ghgprotocol.org), while purchased services not covered by categories 2 to 8 fall into **category 1** (ghgprotocol.org).

For a coworking member, this leaves three open classification questions that published guidance does not settle:

- **Is the membership a lease or a service?** A draft revision of the Corporate Standard plans leased-asset classification guidance that covers multi-tenant buildings and co-locations (ghgprotocol.org). Until it is final, the contract text and the team's accountant decide.
- **Does the team control the operating policies of the space?** A hot-desk member rarely sets heating or lighting policy, while a dedicated office tenant might control its own thermostat. This is a factual question about the agreement, not about the product name.
- **Which year and which spaces?** The reporting year must match the energy data period, and only the spaces the team used count.

One small consultancy's public carbon reduction plan illustrates the practical problem: it states that coworking charges will be assessed from the contract and degree of operational control (cevaglobal.co), and that ad hoc coworking is classified from the contractual facts and degree of control (cevaglobal.co). This is one firm's disclosure, not evidence of Montreal market practice or of Canadian procurement requirements.

### Member accounting versus operator accounting

The operator's inventory and the member's inventory answer different questions and must not be merged. One large flexible-workspace group states that it draws its inventory boundary using operational control, covering centres it operates under a leasehold (investors.iwgplc.com), and says it estimates from average country or regional consumption per square metre where actual data are unavailable (investors.iwgplc.com). The German

guide lists leased buildings outside an operator's control as an additional scope 3 category for some coworking spaces (coworking-germany.org). An operator's totals can therefore sit inside the operator's scope 1 and 2 while the member's share sits in the member's scope 2 or 3. Without a stated allocation, adding the two counts the same kilowatt-hour twice.

### French field glossary

French terms are included as a working glossary for Quebec files, not as evidence about search usage:

- **Bilan GES** (GHG inventory); the French national method uses "périmètre organisationnel" for the organisational boundary (bilans-ges.ademe.fr).
- **Contrôle opérationnel** (operational control); the same method states that a lessee with operational control of the leased asset reports its energy emissions in its own categories (bilans-ges.ademe.fr).
- **Espace de cotravail** is the **Office québécois de la langue française (OQLF)** preferred term, defined as a workplace used by different categories of workers (vitrinelinguistique.oqlf.gouv.qc.ca).
- **Bureau partagé** has a different meaning in OQLF usage: an unassigned workstation an organisation makes available to its own worker (vitrinelinguistique.oqlf.gouv.qc.ca), so it is not a synonym for a coworking desk.

## Provider Evidence Request and the Data Hierarchy

The evidence request should be written before choosing or renewing a workspace, and the answers should be saved with the contract file. *Table 1* below sets out the fields, who typically holds them, and the status label to record. The status labels follow the GHG Protocol's distinction between primary data, supplied by value chain partners (ghgprotocol.org), and secondary data such as industry averages (ghgprotocol.org).

| Field | Holder and document | Period | Record as |
|---|---|---|---|
| Contract form and control | Operator; signed agreement, house rules on thermostat and lighting | Contract term | Documented or unknown |
| Site, building and billing period | Operator; utility bills or building management export | Same 12 months as the member's reporting year | Measured or unknown |
| Electricity (kWh) for the site, and sub-metered share if any | Operator or landlord; utility invoices | Billing months | Measured, allocated or unknown |
| Heating fuel (natural gas in m3, oil in litres, district heat, electric) | Operator or landlord; fuel invoices | Billing months | Measured or unknown |
| Refrigerant top-ups (kg, gas type) | Operator or landlord; service records | Reporting year | Measured or unknown |
| Shared areas (reception, kitchens, meeting rooms) | Operator; allocation note | Reporting year | Allocated or estimated |

| Field | Holder and document | Period | Record as |
|---|---|---|---|
| Allocation method and denominator (area, occupancy rate, desks, member-days) | Operator; written method. For floor area the guidance formula uses tenant area over building area times occupancy rate (ghgprotocol.org) | Reporting year | Allocated or estimated |
| Factor source, version, year, unit and basis (location or contractual) | Operator; factor list | Reporting year | Documented or unknown |
| Third-party review, certification or building disclosure | Operator or landlord; certificate, statement | Certificate date | Documented or unknown |
| Building-level GHG disclosure under municipal by-law, if applicable | Building owner. **Montreal's by-law** phases its coverage in from 2022, reaching buildings of 2,000 m2 or more or 25 units or more from 1 January 2024 (portail-m4s.s3.montreal.ca) | Annual | Documented or unknown |

*Table 1* is a request template, not a statement of what any provider holds. The Montreal row matters because the duty to submit under the municipal by-law falls on the building owner, and the City's application guide describes a utility asking the owner for authorisation to obtain tenants' consumption data (portail-m4s.s3.montreal.ca). A coworking operator that is a tenant of the building therefore may not hold whole-building figures, which is a reason to ask early.

## Data hierarchy

The status column collapses into four ranks. Each rank has a specific meaning and a specific consequence for the customer response:

- **Measured or site-specific:** meter, bill or sub-meter data for the space the team used. The upstream-leased-assets guidance calls this the asset-specific method (ghgprotocol.org).
- **Documented provider allocation:** the operator allocates its scope 1 and 2 emissions to the team using a written method, which matches the lessor-specific method.
- **Explicitly estimated fallback:** average-data estimates, such as emissions per square metre. The guidance warns that this approach is less accurate than the lessor-specific method (ghgprotocol.org).
- **Unknown:** no evidence exists. The Corporate Standard requires specific exclusions to be disclosed and justified and says verifiers check that exclusions were not made solely to improve reported performance (ghgprotocol.org).

The operating principle is that data quality dominates method sophistication: a better formula cannot repair weak inputs. For shared hot desks, no source we read prescribes a universal member-day allocation. The German coworking guide, for example, uses an assumed one-way trip of 5 km for member visits (coworking-germany.org) and says scope 3 calculations may be supplemented with estimates and assumptions (coworking-germany.org), while one London operator lists "started supplying emissions reporting to members" among its actions without publishing a format (storage.techspace.co). Any allocation of operator energy to member-days is therefore a judgment to be reviewed by a GHG practitioner before it is offered to a client.

# Quebec Factor Ledger

A factor ledger records, for every conversion factor, who issued it, for what reporting purpose, for which place and year, in what unit and with what exclusions. Without that record, two factors with the same label can differ by an order of magnitude. *Table 2* lists the Quebec factors read for this report. All are inputs to a worksheet, not recommendations for a specific team.

| Factor | Issuer and purpose | Geography, year, unit | Exclusions and cautions |
|---|---|---|---|
| Residual-supply generation rate | Hydro-Québec publishes several electricity rates because they meet different needs (hydroquebec.com); this one is for inventories and historical series (hydroquebec.com) | Québec supply, 2024 = 2.48 and 2025 = 7.80, printed as kg eq./MWh (hydroquebec.com) | Direct generation only (hydroquebec.com); reservoir creation not considered (hydroquebec.com); since 2022 exports are not taken into account (hydroquebec.com) |
| Life cycle rate | Hydro-Québec, for life cycle and product footprint studies | 34.5 g CO2e/kWh (hydroquebec.com) | Different purpose from an inventory factor; not interchangeable |
| Provincial consumption intensity | Environment and Climate Change Canada, **National Inventory Report** 2025 edition, Quebec electricity table (unfccc.int) | Quebec, 2023 preliminary, g CO2e/kWh (1.9 consumption, 1.5 generation) | Flooding of land for hydro dams not included (unfccc.int); consumption values affected by unallocated energy and SF6 transmission emissions (unfccc.int) |
| Natural gas combustion | Quebec government **Technoclimat** table, based on the mandatory reporting regulation | Per m3, version of 16 August 2019 (quebec.ca); 1,889.32 g CO2e/m3 | Verify against the current regulation annex before use; a 2019 vintage |
| Natural gas heating value | Environment and Climate Change Canada offset-system reference values | 38.39 MJ/m3 higher heating value, September 2026 edition (canada.ca) | The **2019 Quebec table** lists 37.89 MJ/m3, a 1.3% difference in vintage; use the bill's stated value where available |
| Global warming potential (GWP) | GHG Protocol table adapted from the IPCC (Intergovernmental Panel on Climate Change) | 100-year values; name the edition used | Blends such as R-410A are built from component values; EPA lists blends separately (epa.gov) |

The ledger shows why the electricity basis must be named. Hydro-Québec's own materials say electricity emissions are considered scope 2 for inventory users (hydroquebec.com). The 2025 label reports the 7.80 rate as emissions directly related to generation (hydroquebec.com) and attributes the rise to natural water inflows well below normal in Quebec for a third year in a row (hydroquebec.com). The label also says that the right to declare renewable energy consumption is not automatically transferred with electricity (hydroquebec.com). Under the GHG Protocol, a contractual claim must meet the **Scope 2 Quality Criteria** (ghgprotocol.org), and a company reports scope 2 in two ways where contractual instruments are available (ghgprotocol.org). A location-based method reflects the average emissions intensity of the grid where consumption occurs. A vague "we use clean hydro" statement from a provider is therefore not a market-based claim until the attributes are documented.

No 2026 Hydro-Québec annual rate had been observed at the time of writing; add it to the annual update log when it appears.

### Worksheet arithmetic and unit handling

The worksheet logic is: activity data multiplied by a factor, with units converted explicitly, and an empty result where activity data are missing. For electricity, divide kWh by 1,000 to get MWh, multiply by the factor in kg CO2e/MWh. For illustration only, 1,000 kWh at 7.80 kg/MWh gives 1 MWh x 7.80 = **7.80 kg CO2e** for that electricity input, if that residual factor is appropriate. At the life cycle rate the same 1,000 kWh gives 34.5 kg, and at the national inventory consumption intensity 1.9 kg. These are not a desk, team, monthly or total-workspace footprint, and none of them are consumption data for any workspace.

For natural gas, the same pattern applies: cubic metres multiplied by the factor in g CO2e/m3, divided by 1,000 for kg. At the 2019 Quebec table value, each 100 m3 would equal **188.9 kg CO2e**, which is arithmetic on the table's factor, not an estimate for any building. Refrigerant top-ups are entered in kg of each gas and multiplied by that gas's GWP; the value for a blend must be built from its components, and the GWP edition must be named.

The conversions reduce to four lines that can be pasted into a spreadsheet:

- **Electricity:** kWh divided by 1,000 gives MWh; MWh multiplied by the factor in kg CO2e/MWh gives kg CO2e.
- **Natural gas:** m3 multiplied by the factor in g CO2e/m3, divided by 1,000, gives kg CO2e; use the bill's stated heating value if starting from energy units.
- **Refrigerants:** kg of each gas multiplied by its GWP gives kg CO2e, with the GWP edition named.
- **Energy units:** 1 GJ equals 277.78 kWh, and 1 kWh equals 3.6 MJ.

The worksheet should always show three columns beside each result: factor ID from the ledger, data rank from the hierarchy, and a blank for the reviewer's initials. Where an input is missing, the result cell reads **"UNKNOWN"**, and no total is presented without a coverage line listing what it excludes.

## Homeworking, Commuting and Double Counting

Homeworking and commuting belong in separate records from workspace energy. Scope 3 category 7 guidance says companies may include emissions from teleworking (ghgprotocol.org), and that only the additional emissions should be counted (ghgprotocol.org). The average-data commuting method excludes days spent working from home from the commuting day count (ghgprotocol.org), which prevents the same workday being counted as both a commute and a home day.

### A 2020 method, and why its inputs do not transfer

The **EcoAct**, Lloyds and NatWest homeworking whitepaper (2020) defines **incremental energy** as energy used over and above normal home energy use as a consequence of homeworking (eticanews.it). The **University of Edinburgh**'s sustainability team applied this method in a 2021 study of one department, counting home and office energy, multiple occupancy and commuting (blogs.ed.ac.uk). The method is useful as a structure, but its default inputs are UK-specific:

- **Hours:** a standard 5-day, 40-hour week (eticanews.it).
- **Equipment:** 140 W per desk from a UK building services guide (eticanews.it).

- **Heating:** an average of 10 heating hours per day during the heating season (eticanews.it), with natural gas as the only base-case heating fuel.
- **Shared occupancy:** a UK internal survey of about 1,000 colleagues found about one third lived with someone normally at home (eticanews.it).
- **Cooling:** none in the base case because home air conditioning is highly uncommon in the UK (eticanews.it).

None of these inputs should be imported to Quebec, which has a different climate, housing stock and heating-fuel mix. The authors themselves acknowledge the method is imperfect and reliant on estimated emissions (eticanews.it). The whitepaper also notes that a commuting saving is difficult to claim without first accounting for the whole operation (eticanews.it).

### Why no comparable baseline means no saving claim

The empirical literature does not support a default claim that moving work out of a home office lowers or raises emissions. A systematic review of 39 empirical studies found 26 suggesting teleworking reduces energy use, with economy-wide savings typically modest (iopscience.iop.org). The IEA estimates a day of home working could raise household energy consumption by between 7% and 23% (iea.org). Edinburgh's own reading is that the result depends on conditions, noting that less than a quarter of its staff drove (blogs.ed.ac.uk) and that the impact can be either positive or negative (blogs.ed.ac.uk). A Scottish government-commissioned study found domestic heating can offset much of the transport saving (climatexchange.org.uk). In the Cornell and Microsoft study, an onsite worker commuting by train may have a lower footprint than a hybrid worker driving alone (pnas.org).

For Montreal, the commute baseline is specific. In May 2025, **70.0%** of Montreal commuters mainly used a car, truck or van, among the lowest shares of the large metropolitan areas (www150.statcan.gc.ca). The 2021 Census recorded an average commute of 27.0 minutes for the Montreal area (www150.statcan.gc.ca), and **25.8%** of Montreal-area workers reported working from home (www150.statcan.gc.ca). These figures describe the population, not any team: a team's own commute modes and distances decide the baseline.

## Data Analysis and Evidence

The quantitative evidence for this report falls into four groups, and each carries a limit that should travel with the number.

### Quebec building energy context

Natural Resources Canada's **Comprehensive Energy Use Database** reports Quebec office energy use by source and end use. For 2023 it reports office energy of 68.0 PJ, with electricity 77.0% and natural gas 18.4%, and an office energy intensity of **1.09 GJ per m2** (oee.nrcan.gc.ca). Space heating was 41.3% of office energy (oee.nrcan.gc.ca). The "Offices" category includes finance, real estate, professional and technical services and public administration (oee.nrcan.gc.ca), so it is not a coworking benchmark. At 277.78 kWh per GJ, 1.09 GJ/m2 equals **about 303 kWh/m2** across all fuels. That is a plausibility check on provider data, not an allocation factor: a provider figure many times higher or lower deserves a question about boundaries.

### Emission factor spread

*Table 2* shows that three Quebec electricity figures differ by 18 times for the same kilowatt-hours (1.9, 7.80 and 34.5 kg per 1,000 kWh). The residual-supply rate itself rose 3.1 times between 2024 and 2025 (2.48 to 7.80 kg/MWh) (hydroquebec.com). The correct reading is that rates serve different purposes and years, and that a result computed with one factor cannot be compared with a result computed with another. The ledger prevents that comparison from being made silently.

### Coworking-specific numbers and their limits

The one widely repeated coworking comparison traces to **Incendium Consulting**, part of The Instant Group, which analysed data collated from 100 flex and traditional leased spaces (theinstantgroup.com) and reported average emissions of **11 units of CO2e per m2** for flexible workspace against 49 for traditional leased offices (theinstantgroup.com). A trade article repeats the analysis and identifies Incendium as owned by The Instant Group (allwork.space). This report quotes the figure as published by Incendium Consulting and does not use it as a benchmark. The German Coworking Federation cautions that a footprint says nothing about resources potentially saved through sharing space, energy and equipment (coworking-germany.org), which is why sharing benefits belong in a separate, labelled record.

### Homeworking versus office studies

Study results span a wide range because they use different boundaries: a Cornell and Microsoft analysis reported that fully remote US workers could have a **54% lower** footprint than onsite workers (pnas.org), while the hybrid worker at one home day a week cut the footprint by only 2% (pnas.org). Neither is a Quebec team's baseline.

## Analysis of Key Segments: Three Team Scenarios

*Table 3* below applies the hierarchy to three common situations. It lists the evidence to request, the output that can be defended, and the point at which the answer must remain an estimate or unknown. The last row records the operator's side without asserting any provider capability.

| Scenario | Boundary question | Evidence to request | Defensible output | Remains estimate or unknown when |
|---|---|---|---|---|
| 1. Home offices plus occasional hot desk | Is the hot-desk fee a service (category 1) or a lease (**category 8**)? Homeworking is optional category 7 | Days used per person; provider statement on energy data availability; team's own home-day count | Hot-desk days and a separate, labelled homeworking estimate using incremental energy only | No provider data and no local home-energy inputs: report days used and state emissions as not quantified |

| Scenario | Boundary question | Evidence to request | Defensible output | Remains estimate or unknown when |
|---|---|---|---|---|
| 2. Dedicated private office, no submetering | Lease with operational control over the space, or service? The classification exception must be disclosed (ghgptechassistance.zendesk.com) | Office area, building area and occupancy rate; building energy by fuel; factor list | Floor-area allocation following the guidance formula | Building totals or occupancy not supplied: area share cannot be computed |
| 3. Team with no operator data | Which categories are material and what is excluded? | Written refusal or "not available" reply, kept on file | Average-data estimate labelled as such, or "not quantified" with exclusion disclosed | Always labelled secondary data; never a zero |
| Operator side (Montreal providers of desks, private offices, meeting rooms and virtual offices, including 2727 Coworking, the publisher of this report) | The operator's own boundary and allocation method are the operator's to state | Table 1 requests. This report does not claim that any operator, including the publisher, supplies emissions reports or holds a certified footprint | Whatever the operator documents | Whenever the operator cannot supply the Table 1 fields |

*Table 3* shows the common pattern: the more the answer depends on provider data, the more the output must be labelled. In scenario 2 the floor-area formula divides the tenant's area by the building's total area multiplied by its occupancy rate. Scenario 3 is the most common starting position and is legitimate when documented. A refusal letter or an unanswered email is itself a record that supports the "unknown" status.

### Certifications are not emissions data

Montreal buildings may carry voluntary certifications. **BOMA BEST** describes itself as a voluntary program for existing buildings (bomabest.org), and a business-level certification such as B Corp is a company assessment, not a building energy record (bcorporation.net). These are useful context in a provider conversation, but neither substitutes for the kWh, fuel and allocation fields in Table 1. Municipal rating schemes are also still being phased in: the City of Montreal's roadmap describes an A-to-F rating with A for zero carbon for buildings of 2,000 m2 or more as upcoming (montreal.ca).

## Responding to the Customer Without Overclaiming

A transparent response has five parts: scope, method, coverage, factors and limits. The structure matters because Canadian law places the proof of substantiation on the person making a representation. The **Competition Act** provision on business-activity environmental benefit claims refers to adequate and proper substantiation, with proof lying on the person making the claim (laws-lois.justice.gc.ca). The Competition Bureau's guidance says testing expectations apply regardless of the size of the business (competition-bureau.canada.ca), and that claims about the future should be supported by substantiation and a clear plan

(competition-bureau.canada.ca). The Bureau's guidance may pre-date recent amendments to the Act, so the statutory wording of section 74.01 should be checked first. This is generic regulatory context, not legal advice; a team making any public claim should consult counsel.

## Is there a duty to report?

We did not find a statement of a general reporting duty for small businesses. The closest mandatory thresholds we read are far above a small team: the federal facility reporting programme applies at or above **10 kilotonnes** of CO2e per year (canada.ca). Canadian sustainability disclosure standards were issued with a voluntary effective date, and the IFRS jurisdiction snapshot says no date for mandatory reporting had been established by securities regulators (ifrs.org). The federal **Net-Zero Challenge** reference guide for SMEs states that SMEs are in general not required to include scope 3 emissions (canada.ca). Federal procurement policy expects suppliers on very large contracts (over $25M) to be incented to disclose GHG emissions (canada.ca), which is context for what a large buyer may ask, not a rule for small subcontracts.

## Records to keep

The file behind the response should hold four items:

- **Contract file:** the signed agreement and a note on who controls heating, cooling and lighting.
- **Provider reply:** the Table 1 answers, or the written non-answer.
- **Factor ledger:** issuer, year, unit and basis for every factor used.
- **Review log:** reviewer, date and worksheet version.

## A response template

The elements, in order:

- **Entity and year:** "This response covers [legal entity] for [reporting year]."
- **Boundary:** the consolidation approach used, and the contract basis for the workspace.
- **Method and data rank:** "Electricity for the dedicated office is allocated by floor area using provider-supplied building data (rank 2)", or "not quantified; the provider did not supply data (rank 4)".
- **Factors:** the ledger rows used, with issuer, year and basis.
- **Exclusions and limits:** what is not covered, including homeworking and commuting if recorded separately, and any unknowns.
- **Avoided-emissions statements:** none, unless a separate record meets the avoided-emissions guidance.

WBCSD's 2023 first-edition guidance states that organisations shall not use avoided emissions to offset GHG inventory emissions (wbcsd.org), and that the reference scenario is model-based and not verifiable per se (wbcsd.org). An updated version 2.0 was published in July 2025, and the wording of the two requirements above may differ in that edition (wbcsd.org). The World Resources Institute working paper adds that companies should first calculate and report scope 1, 2 and 3 emissions before reporting comparative impacts (ghgprotocol.org). A "zero-carbon office" line fails all three tests: it nets, it lacks a baseline, and it hides unknowns.

# Implications and Future Directions

The standards are in motion. The GHG Protocol's Standard Development Plan of 29 July 2026 estimates a consolidated draft for public consultation in Q2 2027 (ghgprotocol.org) and publication of the revised standard in Q4 2028 (ghgprotocol.org), so the current Corporate Standard, Scope 2 Guidance and Scope 3 Standard remain the references for 2026 and 2027 inventories. A December 2025 progress draft proposes that eligible SMEs report at least the three most relevant scope 3 categories (ghgprotocol.org), and plans leased-asset guidance for multi-tenant buildings and co-locations. Neither is adopted. The worksheet should therefore carry a version stamp and an annual review date.

Three practical consequences follow:

- **Factors will change.** The Hydro-Québec series moved from 2.48 to 7.80 kg/MWh in one year (hydroquebec.com), and its materials note external supply as a driver (hydroquebec.com). A ledger with vintage fields lets a team restate fairly.
- **Operator data will improve unevenly.** One operator's report lists emissions reporting to members as an action (storage.techspace.co), and a trade source quotes an operator executive saying data sharing is becoming more important (allwork.space). Neither amounts to a standard format.
- **Practitioner review is the control.** Formulas, boundaries, units and time shares for hot-desk allocation need a GHG practitioner or accountant's review before they are offered to a customer. No such review is claimed for this report.

Open questions remain: whether a small team can obtain usable provider data, how its actual contract is classified, and how current Quebec natural gas factors compare with the 2019 table. These belong on the annual update log, together with the 2026 Hydro-Québec annual rate once it is available.

# Frequently Asked Questions (FAQs)

### What is a coworking space carbon footprint, and how is it measured?

There are two footprints: the operator's (energy, heating fuel, refrigerants, and the operator's scope 3) and the member's share. The German coworking guide lists refrigerant leakage from air conditioning as a scope 1 source for operators (coworking-germany.org). A member measures only its own share, using Table 1 data and the hierarchy above.

### How do I measure coworking emissions for a small business?

Write the boundary, request the Table 1 fields, apply the factor ledger, label each input by rank and record unknowns as unknown. BDC's roadmap starts with choosing a standard and collecting data from invoices (bdc.ca). We did not find an official Quebec calculator for this purpose; absence from our search is not proof that none exists.

### What counts as scope 3 emissions for a coworking space?

If the membership is a lease and the team does not hold operational control, upstream leased assets (category 8) is the usual candidate (ghgprotocol.org); if it is a service, category 1 (ghgprotocol.org). The classification is a decision for the team's accountant or practitioner, disclosed and justified (ghgptechassistance.zendesk.com).

### Coworking vs home office emissions: is coworking lower?

That cannot be stated without a comparable baseline of commute, home energy and workspace energy. Evidence ranges from small savings to none (iopscience.iop.org), and the sign depends on commute and heating (climatexchange.org.uk).

### Coworking vs private office carbon emissions: which is lower?

The widely quoted comparison of 11 versus 49 units per m2 was published by Incendium Consulting (theinstantgroup.com); this report does not use it as a benchmark. A like-for-like answer needs both spaces on the same boundary, year and factor basis. No comparisons of providers from incompatible boundaries are made here.

### What is a Montreal sustainable coworking space?

There is no single definition. Building-level programs such as BOMA BEST are voluntary (bomabest.org), and municipal disclosure rules target building owners (portail-m4s.s3.montreal.ca). Ask for the Table 1 evidence and judge the answers.

### How should a small business answer a small business carbon footprint questionnaire?

Answer only what is supported, label estimates, and keep unknowns visible. CDP's SME route is designed for smaller suppliers (cdp.net), with eligibility described as fewer than 500 employees and under a revenue limit (cdn.cdp.net).

### Is there an office emissions calculator for a small team in Quebec?

The worksheet in this report is arithmetic, not a certified calculator: kWh to MWh, multiplied by a ledger factor, with unknowns blank. Quebec factors come from Hydro-Québec (hydroquebec.com), the national inventory (unfccc.int) and the Technoclimat table (quebec.ca).

## Conclusion

A customer's workspace-emissions question can be answered responsibly by a small Montreal team without a certified footprint, provided the answer is built from documents. The boundary comes first: the reporting entity, the actual contract, the control position and the year. The provider's evidence comes second, ranked from measured data down to unknown. The factors come third, each recorded in a ledger with issuer, basis, year and unit, because the same electricity can be worth 1.9, 7.80 or 34.5 kg per 1,000 kWh depending on a purpose that must be named.

Homeworking and commuting stay in their own records, and no saving is claimed without a comparable baseline. Avoided-emissions language stays out of the inventory, and a "zero-carbon" claim gives way to a statement of scope, method, coverage and limits.

This report does not assert that any workspace operator supplies emissions reports, that any operator holds a certified footprint, or that any reviewer has approved the worksheet; a competent GHG practitioner should review the method before external use. Teams comparing Montreal formats can review the current private office options and then put the Table 1 questions to any provider they consider. The annual update log should record the factor vintage, the contract classification and the standards status each year.

## Source links

Links cited in this article, in order of first appearance. Full addresses are provided for readers using extracted text.


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# About 2727 Coworking

2727 Coworking is a Montreal workspace and business-address provider. We serve people who need a place to focus, meet, run a small business or establish a professional mailing presence. Our website offers English and French information about workspace options and services, alongside educational resources for operating a business in Canada.

### A workspace that fits the day

Our workspace options include private offices, day passes and desks, and a conference room. These formats help individuals and teams compare a dedicated office with more flexible ways to work or hold a meeting. Prospective members can explore the virtual tour, review current pricing and book a visit before choosing a workspace.

### Business addresses and mail

2727 Coworking provides business-address and virtual-mailbox services. Our resources explain the documents and practical questions involved, including guidance for people outside Canada. Service eligibility, included features, availability and access arrangements should be confirmed on the applicable service page or with our team.

### Resources for Canadian small businesses

We publish guides, research and planning tools about workspace decisions, business addresses and starting a business in Canada. Our incorporation research includes information for people inside Canada and abroad, with jurisdiction-specific material to help readers identify the next questions to investigate. These educational resources complement our workspace and address services; they are not individualized legal, tax or immigration advice.

### Visit or contact 2727 Coworking

Explore private offices, day passes and desks, the conference room, business addresses and virtual mailboxes. Book a visit or contact the team to discuss your needs.

A business address alone does not establish tax residence, immigration status, banking approval or eligibility for a government program.

**Website:** https://2727coworking.com

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