

GHG Protocol Actions and Market Instruments Request for Information Survey

Introduction and Data privacy acknowledgement

This survey provides the opportunity to provide feedback on the topics presented in the GHG Protocol Actions and Market Instruments Phase 1 progress update (White paper). As this request for information is related to a progress update and not to a draft standards document, the questions presented seek feedback on select broad topics. The feedback provided will be used to inform Technical Working Group deliberation in phase 2 towards the development of the first draft standard, but no updated version of the Phase 1 progress update White paper will be produced. An additional opportunity for public feedback will be provided on a draft of the Actions and Market Instruments Standard, currently expected for Q3/2027.

1. DISCLAIMER AND NOTICE OF RIGHTS FOR VOLUNTARY FEEDBACK SUBMISSION

Liability Limitation: The content of the white paper is subject to change, and is provided for solicitation of feedback purposes only. It should not be construed as final, and should not be relied upon as advice. GHG Protocol is not responsible for any actions taken by, or any reliance thereof by, respondents based on this document and the contents therein.

Consideration of feedback: While GHG Protocol values and will consider all feedback received, submission of comments or suggestions does not guarantee implementation of any specific recommendations. Respondents are encouraged to submit original, clear and complete comments. If multiple responses are submitted per individual or on behalf of the same organization, only the last submission received prior to the deadline will be considered. Feedback shared with GHG Protocol outside of this survey may not be considered. The content of all standards will be determined via due process as described in the GHG Protocol's *Standard Development and Revision Procedure*.

Anonymity and Public Disclosure: Unless otherwise specified, all feedback submitted will be made publicly available. Respondents who wish to remain anonymous in published feedback must explicitly opt-in to anonymity by checking the appropriate box in the feedback form. It is the sole responsibility of the respondent to ensure that their feedback does not contain any identifiable or confidential information. GHG Protocol will not redact or modify feedback outside of specifically identified fields designated for anonymity when making feedback publicly available.

Legal Compliance: GHG Protocol will comply with all lawful orders to disclose information, including those made through proper judicial notice or other legal processes. GHG Protocol will endeavor to provide written notice to the impacted party or parties about its intent to comply with a lawful order to produce information or documents.

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permissions to grant this license to the GHG Protocol.

Use of Artificial Intelligence tools: GHG Protocol may use artificial intelligence (AI) tools to analyze Submissions. By participating in this Request for Information, you acknowledge and agree that your responses may be summarized, processed, analyzed, or evaluated using AI tools. Personally identifiable demographic information (Name, Organizational Affiliation, and E-mail) will be removed prior to the use of AI tools, if applicable.

By submitting feedback, you acknowledge that you are doing so voluntarily and have read, understood, and agreed to this disclaimer and notice of rights. Please tick "Agree" to proceed with the survey. *

☒ Agree

2. Please confirm that you have read the "Explanatory Memo – Request for Information – Actions and Market Instruments Phase 1 Progress Update White Paper" before proceeding with your response. This document can be found on the Actions and Market Instruments Landing page. *

☒ Yes

☐ No

3. As part of the Greenhouse Gas Protocol's standard procedures, all responses will be made publicly available. However, respondents have the option to have their name, organizational affiliation, and country redacted from any public record of their response. **Your e-mail will be automatically redacted from any public record, whether you opt-in here or not.**

Would you like to request the redaction of this information for your responses? *

☐ Yes

☒ No

Demographics

4. Name *

Lasse Leipola

5. Organizational Affiliation *

Finnwatch

6. Country *

Finland



7. E-mail

*E-mail addresses will not be shared as part of public records of responses and will be kept confidential by default **

lasse.leipola@finnwatch.org

8. Would you like to receive email updates from GHG Protocol by being added to our newsletter list? *

☒ Yes

☐ No

9. Are you responding as an individual or on behalf of your organization? If you are responding as an organization, please ensure that only one response is submitted by your organization. *

☐ Individual

☒ Organization

10. Does your organization have a greenhouse gas inventory? *

☒ Yes

☐ No

☐ Not applicable

☐ Other

11. Are you involved in developing your organization's greenhouse gas inventory? *

☒ Yes (completing this survey on behalf of my organization)

☐ No

☐ Not applicable

☐ Other

12. Which of the following best describes your organization type? *

Non-profit organization or civil society org... ✓

13. Which of the following best describes your organization's primary role in relation to the Actions and Market Instruments Standard being developed? If applicable, up to three options may be selected. *

☒ Advocate or civil society seeking transparency, accountability and policy advocacy

☐ Association or group representing members interests

☐ Assurance/verification provider

☐ Developer of GHG inventories or reports

☒ Independent research or academic analysis

☐ Market participant (buyer or user of instruments)

☐ Market participant (supplier or issuer of instruments)

☐ Market intermediary

☐ Program or infrastructure provider (registry or scheme operator)

☐ Service provider of consulting, data or software

☐ Standard-setter or framework developer

☒ User of organization's reported information and data

☐ Other

14. Is your company a Small and Medium-Sized Enterprise (SME) according to the definition of your relevant country? *

☐ Yes

☐ No

☐ Not applicable

15. What is your organization's sector? *Note that GCIS codes are included where applicable.* *

Other



Environmental NGO

General

16. **To what extent do you support or oppose the introduction of a new "multi-statement GHG reporting structure" for GHG reports?**

"Multi-statement GHG reporting structure" according to options currently proposed in the White Paper would consist of:

- *Physical GHG inventory statement;*
- *Market- based GHG inventory statement;*
- *GHG impact statement;*
- *Non-GHG indicators statement*

Please note that the names of the statements may be subject to change in future. *

- ☐ Strongly support
- ☐ Support
- ☐ Neutral / don't know / insufficient information
- ☐ Oppose
- ☒ Strongly oppose

17. **What benefits or challenges do you think that a multi-statement reporting structure could result in?**

Please select all that apply. *

- ☒ It fulfills business needs to credibly account for and report on actions and market instruments
- ☒ It supports global climate mitigation
- ☒ It supports providers of market instruments with a clear framework for developing and communicating instrument claims related to corporate GHG accounting
- ☒ It enhances transparency on companies' GHG emissions and climate action for all stakeholders

- ☒ It increases comparability between companies
- ☐ It reduces comparability between companies
- ☐ It increases reporting complexity
- ☐ It requires additional resources
- ☒ It risks adding confusion if users are not able to make the difference between physical emissions and hypothetical impacts

18. What changes or improvements would you recommend to increase your level of support for a multi-statement GHG reporting structure to inform Phase 2 of the Actions and Market Instruments standard development work?

Responses are limited to 4,000 characters.

We oppose the proposed multi-statement GHG reporting structure, because it risks diverting the attention from the "physical" absolute emissions and gives credibility and legitimacy to alternative metrics. This is especially the case with the "GHG Impact Statement" that would enable claiming climate impacts that are based on hypothetical counterfactuals and can be used for greenwashing. Instead of giving legitimacy to such practices, GHG Protocol should focus on the development of current, "physical" reporting to include emissions that aren't currently covered in the "physical" scope 1, 2 and 3 categories. For example, the emissions related to third party sales on ecommerce websites are currently not captured by the requirements of the Physical GHG Inventory and should be included in the new 16th category under scope 3 (as hinted in the recent progress report by the GHG Protocol). Furthermore, we would like to see more transparency on the companies' ability to influence their scope 2 and 3 emissions. A requirement to disclose to which extent the company can affect emissions of each scope or subcategory, would give the users of GHG reports clarity on the opportunities and barriers of each company's climate work.

19. Would you like to provide additional feedback on specific elements of the multi-statement GHG reporting structure by answering additional survey questions? Please note that if you select "no" the survey will end. *

- ☒ Yes
- ☐ No

Purpose, Goals and Objectives

20. To what extent do you agree with the "Purpose, goals and objectives" (outlined in Section 4 of the White paper)?

- ☐ Strongly agree
- ☐ Agree
- ☐ Neutral / Unsure

☐ Disagree

☒ Strongly disagree

21. Please explain the rationale behind your previous response and add what changes or improvements you would recommend for "Purpose, goals and objectives" (Section 4 of the White paper)

Responses are limited to 4,000 characters.

GHG Protocol should focus on developing the existing "physical" reporting framework and not make an expansion to legitimize reporting of other climate impacts or decarbonization actions as these are prone to be used for greenwashing and to divert attention away from the actual emission.

Statement 2: Market-based GHG inventory statement

See Section 8 of the White Paper for Proposed statements

22. To what extent do you think the Market-based GHG inventory statement should be included within a multi-statement GHG reporting structure?

"The market-based GHG inventory of emissions (and removals, if applicable) is complementary to the physical inventory. It allocates emissions associated with the reporting entity's activities from a common activity pool, based on qualified contractual arrangements for the purchase of goods and services (across scopes). It allows chain of custody models that establish contractual traceability from suppliers to the reporting company."

– (White paper p. 5, further see p. 37)

Please note that the statements described in the White Paper are provisional and will be further specified in Phase 2, among others regarding calculation methods, quality criteria and safeguards, etc. – but we are seeking feedback if it generally should be included.

☒ It should be included

☐ I am neutral about it

☐ It should not be included

23. Please explain the rationale behind your previous response and provide any additional comments on the Market-based GHG inventory statement that should inform Phase 2 of the Actions and Market Instruments standard development work.

Responses are limited to 4,000 characters.

As already proven under scope 2 reporting, the market-based GHG inventory can provide clarity between actual physical emissions and market-based emissions. A similar approach could be adopted for some scope 1 and scope 3 emissions in order to incentivize the use of market-based instruments without jeopardizing the clarity on the "physical" emissions.

Statement 3: GHG Impact statement

24. To what extent do you think the GHG impact statement should be included within a multi-statement GHG reporting structure?

"The GHG impact statement provides a dedicated, structured statement for reporting on the impacts of actions taken by the reporting company inside and outside its value chain (e.g., emissions avoided, reduced, or removed). It applies to actions such as projects, interventions, investments, production/sale of products, purchase/consumption of products. This statement uses consequential accounting methods that aim to quantify the global change in GHGs in the atmosphere resulting from a given action."

– (White paper p. 6, further see p. 39).

Please note that the statements described in the White Paper are provisional and will be further specified in Phase 2, among others regarding calculation methods, quality criteria and safeguards, etc. – but we are seeking feedback if it generally should be included.

- ☐ It should be included
- ☐ I am neutral about it
- ☒ It should not be included

25. To what extent do you agree with the proposed sub-categories for the GHG impact statement?

The statement is divided into five categories: "1. Within organizational boundary impacts; 2. Value chain associated impacts; 3. Sector associated impacts; 4. Beyond value chain and sector (global) impacts; 5. GHG impacts of sold products"

– (White paper p. 6, further see p. 39).

Please note that the names of the categories may be subject to change in future.

Please rate each category if it should be included or not.

	It should not be included	I am neutral about it	It should be included
Within organizational boundary impacts	☒	☐	☐
Value chain associated impacts	☒	☐	☐
Sector associated impacts	☒	☐	☐

	It should not be included	I am neutral about it	It should be included
Beyond value chain and sector (global) impacts	☒	☐	☐
GHG impacts of sold products	☒	☐	☐

26. Should any of the GHG impact statement sub-categories be merged for simplification and greater clarity? (multiple answers possible)

- ☒ None should be merged
- ☐ Within organizational boundary impacts should be merged with value chain associated impacts
- ☐ Within value chain associated impacts should be merged with sector-associated impacts
- ☐ Sector-associated impacts should be merged with Beyond value chain and sector (global) impacts
- ☐ Value chain associated impacts should be merged with GHG impacts of sold products
- ☐ Other

27. To what extent do you agree or disagree that consequential reporting approaches within the GHG impact statement should reflect both positive and negative impacts of actions?

- ☐ Strongly agree
- ☐ Agree
- ☒ Neutral / unsure
- ☐ Disagree
- ☐ Strongly disagree

28. How should GHG impacts of sold products (e.g. avoided emissions) be treated in the GHG impacts statement?

- ☐ It should be included in the GHG impact statement
- ☐ It should be included but in a separate statement from the GHG impact statement

- ☐ I am neutral about it
- ☒ It should not be included at all

29. Please explain the rationale behind your responses in this section and provide any additional comments on the GHG impact statement that should inform Phase 2 of the Actions and Market Instruments standard development work.

Responses are limited to 4,000 characters.

We oppose the proposed "GHG Impact Statement" as it would enable claiming climate impacts that are based on hypothetical counterfactuals and can be used for greenwashing. However, if it is further developed it is important that consequential reporting includes positive and negative impacts in order to minimize the risk of greenwashing. Also, as the proposed sub-categories are quite different in nature and do not necessarily share similar quantification methods, we opposed merging of the sub-categories.

Statement 4: Non-GHG Indicators

30. To what extent do you think the Non-GHG indicators statement should be included within a multi-statement reporting structure?

"This statement provides a standardized reporting structure for various metrics and indicators not expressed in CO2 equivalent (CO2e) but that might influence organizations' decarbonization actions and other decisions."

- (White paper p. 6, further see p. 41).

- ☐ It should be included
- ☒ I am neutral about it
- ☐ It should not be included

31. What level of detail should the AMI Standard provide for Non-GHG Indicators?

- ☐ The AMI Standard should only provide general categories and leave definition of specific indicators to sector-specific and jurisdiction-specific initiatives
- ☒ The AMI Standard should define specific indicators
- ☐ Other

32. Please explain the rationale behind your responses in this section and provide any additional comments on the Non-GHG indicators statement that should inform Phase 2 of the Actions and Market Instruments standard development work.

Responses are limited to 4,000 characters.

If the new framework is being adopted, the AMI Standard should define specific non-GHG indicators (such as share of renewable energy used or the GHG intensity per revenue) and provide general guidance for sector-specific indicators (such as adoption rate of certain green technologies or the GHG intensity per product).

Concluding questions

33. **If you have any other comments and remarks about the White Paper that should inform Phase 2 of the Actions and Market Instruments standard development work, including specific examples or case studies that you believe should be explored, please provide them here.**

Responses are limited to 4,000 characters.

Enter your answer

34. **What other important questions should the standard answer in Phase 2 that are not already included in Annex A?**

Responses are limited to 4,000 characters.

Enter your answer

35. **I would like to sign up to stay informed about any potential pilot testing opportunities in the future.**

☐ Yes

☒ No



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