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Greenhouse Gas Protocol

Corporate Standard Proposals Summary

Overview

The GHG Protocol Secretariat solicited feedback on the suite of corporate standards and guidance via an online survey and call for proposals between November 2022 and March 2023. 375 stakeholders provided responses to the survey on the *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition* (“*Corporate Standard*”). Over 230 proposals were submitted on topics covered across the entire standards and guidance suite. Over 40 of these referenced themes related to the *Corporate Standard*. This document serves to summarize these themes and is intended to complement the [Detailed Summary of Responses from Corporate Standard Stakeholder Survey](#) (“*Survey Summary*”). Topics are organized to mirror the structure of the Survey Summary, as outlined in the table below.

Proposals Summary section heading	Corresponding Survey Summary section heading
1. GHG Protocol objectives and principles	A. General feedback (with subsections on objectives and accounting and reporting principles)
2. Organizational boundaries	B. Feedback on organizational boundaries
3. Operational boundaries	C. Feedback on operational boundaries
4. Tracking emissions over time	D. Feedback on tracking emissions over time
5. Verification and assurance	E. Feedback on verification and assurance
6. Data, calculation methodology, and reporting	F. Feedback on data and reporting
7. Standards organization and governance	G. Cross-cutting feedback on the GHG Protocol (with subsections on document organization and on governance)

Overall, themes in proposals and survey responses coincided, though survey responses covered a wider range of ideas than those raised through proposals. Many proposal authors provided feedback concerning multiple topics from the *Corporate Standard* and the wider suite of standards and did not present a singular proposal. Given the range of topics covered and the detail already provided via the Survey Summary, this document only includes brief headline descriptions of proposal topics, along with links to all submitted proposal documents which were authorized for public sharing. Readers are encouraged to review both the proposal documents and relevant Survey Summary sections for a more complete picture of ideas proposed. Proposed ideas related to market-based accounting approaches are not included in this document, noting that a detailed summary of feedback received on the topic is forthcoming and will be made available [here](#).

Proposals to update the *Corporate Standard* will be evaluated in line with the GHG Protocol mission, objectives and decision-making criteria defined in consultation with the Steering Committee, Independent Standards Board and Technical Working Groups. If you'd like to receive email updates from GHG Protocol, we encourage you to subscribe [here](#).

1. GHG Protocol objectives and principles

A key overarching theme raised by proposal authors was to design the GHG Protocol standards to better facilitate comparability between entities. This section lists proposals that consider revisions to GHG inventory objectives or principles or that call for limiting optionality in the standards to promote comparability. Proposals suggesting more prescriptive approaches on specific areas like establishing organizational and operational boundaries and calculation methodologies are included in subsequent sections.

Theme	Links to shared proposals	Related topics in Survey Summary
Revisit the objectives of the GHG Protocol and/or the accounting and reporting principles to better meet stakeholder needs, including to facilitate comparability between entities.	Corporate Standard Proposal Deloitte 1 Corporate Standard Proposal University of Mannheim	A.1, A.2
Limit optionality in key areas of the standard(s) to promote consistency and comparability.	One unshared proposal	A.2
Consider materiality as a principle of inventory development in addition to current use in assurance context.	General Proposal ERM	A.2, C.5 (related to inventory completeness and exclusions), D.6 (related to triggers for base year recalculation)
More clearly explain the intended purpose of the <i>Corporate Standard</i> and point users to	Corporate Standard Proposal University of Edinburgh	A.1

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appropriate resources for other purposes.		
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2. Organizational boundaries

Key themes raised by proposal authors to update organizational boundary requirements included limiting consolidation approach options, better aligning with financial accounting, and improving definitions for existing consolidation approaches.

Theme	Links to shared proposals	Related topics in Survey Summary
Revisit current optionality and consider more prescriptive requirements for consolidation approaches.	Corporate Standard Proposal Deloitte 1 Corporate Standard-Scope 3 Proposal Terrascope 1	B.4
Update consolidation approaches to better align with current financial accounting practices.	Corporate Standard Proposal Deloitte 1 One unshared proposal	B.5
Update definitions and improve guidance for determining boundaries under current consolidation approaches, specifically operational control.	Anonymous 023 Corporate Standard Proposal Deloitte 1 Corporate Standard-Scope 2-Scope 3 Proposal Green Asia Network and Thankscarbon Corporate Standard-Scope 3-General Proposal Canadian Union of Postal Workers	B.6

3. Operational boundaries

The themes covered in this section are arranged according to four overarching areas: inventory completeness and exclusions, adopting a scope 3 requirement in the *Corporate Standard*, reconsideration of how some emissions sources are classified by scope, and the integration of additional boundary/reporting requirements. While some ideas raised in these proposals may extend beyond the definition of operational boundaries, they are summarized in this section to align with responses to the survey question on operational boundaries.

Inventory completeness and exclusions

One proposal author requested more prescriptive guidance in defining what constitutes de minimis emissions sources. This relates to themes covered elsewhere including consideration of materiality as a principle for inventory design (Section 1 herein) and the applicability of estimation methods for minor or immaterial emissions sources (Section 6).

Theme	Links to shared proposals	Related topics in Survey Summary
Provide more prescriptive guidance on defining de minimis emissions sources and which estimation methods may be applied.	Corporate Standard Proposal Climate Neutral	C.5

Adopt a scope 3 requirement in the Corporate Standard

Some proposal authors advocated for adding a scope 3 reporting requirement to the Corporate Standard, with most of these proposing differentiated requirements based on significance.¹

Theme	Links to shared proposals	Related topics in Survey Summary
Require comprehensive scope 3 emissions reporting with aggregated reporting of emissions across the 3 scopes.	Anonymous 007	C.6
Require scope 3 emissions reporting by companies for significant scope 3 emissions (may be defined by minimum percent threshold of total emissions).	Anonymous 008 Anonymous 014 Corporate Standard-Scope 3 Proposal Terrascope 1	C.6
Provide clarification on minimum boundaries for optional scope 3 reporting under the <i>Corporate Standard</i> .	Corporate Standard Proposal Deloitte 1	C.8

Review how emission sources are categorized by scope

Several proposal authors provided feedback regarding the identification and classification of emissions sources. This includes the reclassification of some emissions sources by scope and the provision of additional guidance regarding the determination of which scope some emissions sources fall under. Some of these emissions sources, for example those from outsourced activities and leased assets, intersect with organizational boundary considerations and how organizations in a value chain apply consolidation approaches.

¹ Proposals related to accounting for and reporting emissions according to the *GHG Protocol Corporate Value Chain (Scope 3) Standard* are addressed in the [Summary of Scope 3 Proposals](#).

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Theme	Links to shared proposals	Related topics in Survey Summary
Consider classification of emissions sources used in ISO 14064-1 in lieu of scopes.	Corporate Standard Proposal Green Initiative	C.4
Clarify and potentially reconsider how emissions from outsourced activities are classified by scope.	Corporate Standard-Scope 3 Proposal EnergyLab Corporate Standard-Scope 3-General Proposal Canadian Union of Postal Workers Corporate Standard-Scope 2-Scope 3 Proposal Green Asia Network and Thankscarbon	C.6
Consider the reclassification of teleworking emissions which rely on company-provided equipment. ²	Corporate Standard-Scope 3 Proposal Terrascope 1	C.6
Consider the reclassification of cradle-to-gate emissions embodied in fuel stocks and other specified carbon-intense products from scope 3 to scope 2. ³	Market-based-accounting Proposal Civic-Exchange 2	Not specifically addressed
Provide additional guidance on accounting for emissions from company cars when used for employee commuting or business travel activities.	One unshared proposal	C.6
Clarify guidance for accounting for emissions from waste generated in operations, considering whether waste treated is inside or outside of the organizational boundary, and more clearly listing waste treated in boundary as a scope 1 emissions activity.	Anonymous 003	Not specifically addressed
Clarify guidance on accounting for emissions from leased assets, considering the case of multi-tenant builds and co-locations.	Corporate Standard Proposal Deloitte 1	C.8

² Proposals to update minimum boundary for scope 3, category 7 to include emissions from teleworking not included here but are referenced in the [Summary of Scope 3 Proposals](#).

³ Reclassification of some scope 3 emissions sources is just one component of a broader proposal incorporating market-based accounting approaches. A forthcoming summary of feedback on market-based accounting will be made available [here](#).

Integration of additional boundary/reporting requirements

Finally, proposals related to other boundary setting or reporting requirements cover areas including GHGs not governed by the UNFCCC, the treatment of CO₂ emissions from the combustion of biomass, indirect warming effects, and carbon stock reduction.⁴

Theme	Links to shared proposals	Related topics in Survey Summary
Mandate the reporting of CFCs and HCFCs.	Corporate Standard-Scope 3 Proposal Yale Carbon Containment Lab	C.7
Include CO ₂ emissions from the combustion of biomass in the scopes.	Anonymous 013	C.7
Clarify guidance on accounting for biogenic CO ₂ emissions.	Anonymous 008 Anonymous 014 General Proposal ERM	C.7
Consideration of indirect warming effects, such as that from hydrogen's interactions in atmospheric chemistry.	General Proposal ERM	Not specifically addressed
Clarity on reporting requirements for carbon stock reduction.	General Proposal ERM	C.7
Gross flow accounting for bio-based carbon feedstocks.	General Proposal Henkel 1 General Proposal MANE General Proposal RCI	Not specifically addressed

⁴ The forthcoming [GHG Protocol Land Sector and Removals Guidance](#) will address some of the items cited here including treatment of CO₂ emissions from biomass combustion.

4. Tracking emissions over time

Proposals related to tracking emissions over time covered a variety of themes. Two common themes were guidance for base year selection and requirements/guidance on significance thresholds triggering a base year recalculation.

Theme	Links to shared proposals	Related topics in Survey Summary
Update target setting guidance to reflect current best practices.	Corporate Standard Proposal Deloitte 1	D.4
Clarify guidance for selecting an appropriate base year.	Anonymous 014 Corporate Standard Proposal Deloitte 1	D.5
Provide more prescriptive requirements or further guidance on significance thresholds. triggering a base year recalculation.	Anonymous 008 Corporate Standard Proposal Deloitte 1 One unshared proposal	D.6
Provide more specific requirements on companies' emissions profiles over time and which years to report.	Corporate Standard Proposal Deloitte 1	D.7
Separating abatement progress versus improvement in measurement when reporting emissions changes over time.	Corporate Standard-Scope 3 Proposal Terrascope 1	D.7
Provide guidance on claims that are appropriate or inappropriate to make when emissions change over time.	General Claims Proposal 3Degrees	D.7
Reconsider a requirement to report base year emissions, in favor of reporting immediately preceding years' emissions, for comparative purposes.	Corporate Standard Proposal PwC	D.8
Provide requirements and guidance for intensity targets.	General Proposal WWFUS-markets-institute	D.8

5. Verification and assurance

No proposals were received specifically calling for changes to the verification and assurance requirements and/or guidance in the *Corporate Standard*. A synopsis of stakeholder feedback on this topic can be found in section E of the Survey Summary. However, one proposal author⁵ emphasized that the GHG Protocol standards have characteristics of suitable criteria that could ensure that GHG emissions information reported following the GHG Protocol can be assured.

6. Data, calculation methodology, and reporting

A theme raised by some proposal authors was that of global warming potential (GWP) metrics, with calls to require or recommend the reporting of CO₂-equivalent emissions using short-term (20-year) GWP values in addition to the current 100-year GWP values requirement. Another common thread among proposals related to data and calculation methodology was data quality and uncertainty. A proposal to consider differentiated approaches for calculating major versus minor emissions sources relates to a theme noted in section 1, to consider materiality as a principle to help guide inventory development.

Theme	Links to shared proposals	Related topics in Survey Summary
Consider a requirement or recommendation to dual report emissions using 20-year and 100-year GWP values to account for the climate impacts of short-lived GHGs such as CH ₄ and HFCs.	Anonymous_007 Corporate Standard-Scope 3 Proposal Yale Carbon Containment Lab General Proposal RMI	F.1
Update to clarify the NF ₃ reporting requirement per the 2013 Amendment on required GHGs.	Corporate Standard Proposal Deloitte 1	F.2
Allow or encourage emissions ranges to be reported to better facilitate transparency in disclosing assumptions and uncertainty, particularly for scope 3 categories where there is uncertainly embedded in underlying assumptions (e.g. lifespan of a sold product).	General Proposal ERM	F.1
Develop a standardized matrix or approach for assessing and reporting data quality, similar to PCAF.	One unshared proposal	F.1
Standardize or tighten calculation methods and data modeling.	Anonymous_014	F.1

⁵ Proposal was not shared publicly.

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Specify differentiated accounting requirements, including calculation methods, data quality requirements, base year, and target setting requirements based on materiality.	General Pathways Proposal 3Degrees	F.1
Guidance on the criteria for reviewing and selecting emission factors.	Corporate Standard Proposal Deloitte 1 Corporate Standard-Scope 3 Proposal Terrascope 1	F.1
Provide additional calculation guidance for scope 1 and 2 emissions activities, potentially in a separate document.	Corporate Standard Proposal Deloitte 1	F.1
Better facilitate comparability by (i) separating accounting of activity data and emission factors to differentiate between operating decisions and methodological choices ⁶ , (ii) limiting to stoichiometric emission factors, and (iii) an accrual-based system with a spatio-temporal relationship between emissions categories. ⁷	General Proposal Oxford Net Zero	Not specifically addressed
Recognize and leverage existing measurement tools.	General Proposal National Milk Producers Federation ⁸	Not specifically addressed
Provide clearer guidance for inventory accounting in instances where reduction measures/ emission factors are already accounted for as part of regulatory compliance schemes.	One unshared proposal	Not specifically addressed

⁶ Section 11.1 (p.119) of the *Scope 3 Standard* outlines disclosure requirements including “a description of the types and sources of data, including activity data, emission factors and GWP values, used to calculate emissions, and a description of the data quality of reported emissions data”.

⁷ An accrual-based system is also a component of other proposals to transfer direct and upstream cradle-to-gate emissions to customers, discussed further in the [Summary of Scope 3 Proposals](#).

⁸ Several identical or similar proposals were received from several organizations in the dairy value chain.

7. Standards organization and governance

Finally, included here are proposals that extend beyond the scope of the *Corporate Standard* but reflect topics raised in the *Corporate Standard* survey: consolidation of and uniformity across the suite of corporate standards and guidance and general feedback on governance of the GHG Protocol.

Theme	Links to shared proposals	Related topics in Survey Summary
Consolidate the standards and guidance, including to ensure uniformity.	One unshared proposal	A.1, G.2
Provide a “road map” on navigating the suite of standards and measures to ease compliance burdens on the part of users and to consider reporting demands of different stakeholders.	General Proposal National Milk Producers Federation ⁹	G.3, G.4
Feedback on GHG Protocol governance.	General Governance Proposal 3Degrees General Proposal CEBI One unshared proposal	G.1
Consultation of stakeholders directly impacted by the standards.	General Proposal National Milk Producers Federation ¹⁰	Not specifically addressed
Host and moderate an online forum where practitioners can post questions and share advice.	One unshared proposal	Not specifically addressed

⁹ Several identical or similar proposals were received from several organizations in the dairy value chain.

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