

# Greenhouse Gas Protocol

## Survey on Need and Scope for Updates or Additional Guidance

### Corporate Standard Survey Memo

This survey pertains to the GHG Protocol [\*Corporate Accounting and Reporting Standard\*](#).

Please refer to the survey process memo for information about the purpose, process, and timeline for the survey, [available here](#).

In addition to providing survey responses, stakeholders may submit a proposal(s) for updates or additional guidance to GHG Protocol standards or guidance by following the instructions in the proposal template [available here](#).

Below is the list of questions that are included in the online survey form, as well as any background information.

## 1 Feedback form questions

### Data and privacy acknowledgement

1. In order to proceed to the survey, please click yes below to acknowledge that you have reviewed the information in the Process Memo and Corporate Standard Survey Memo and that you consent to the data disclosure agreements outlined in the Process Memo.
  - Yes
  - No

### Respondent information

2. Name
3. Organization
4. Country
5. Email address
6. Would you like to receive email updates from GHG Protocol?
  - Yes
  - No
7. Does your company/organization have a greenhouse gas inventory?
  - Yes
  - No
  - Other (please specify)
8. Are you involved in developing your company's/organization's greenhouse gas inventory?
  - Yes
  - No
  - Not applicable
  - Other (please specify)
9. What is your organization type?
  - Academia/research
  - Company
  - Consultant supporting organizations with GHG inventories/strategies
  - GHG reporting program or initiative
  - Government institution
  - International agency
  - Industry group
  - Non-profit organization/NGO/civil society
  - Provider of data or product related to GHG inventories
  - Other (please specify)
10. What is your company's sector? [Dropdown menu/multiple choice of options]
  - Agriculture
  - Apparel
  - Biotech, health care and pharmaceutical
  - Chemicals
  - Construction
  - Consumer goods
  - Education
  - Energy

- Finance
- Food and beverage
- Forest products
- Forestry
- Fossil fuels
- Hospitality
- Information and communication technology
- Infrastructure
- Insurance
- Manufacturing
- Materials
- Mining
- Power generation
- Professional, scientific, and technical services
- Real estate
- Retail
- Services
- Transportation
- Utilities (water, gas, electricity)
- Waste management
- Other (please specify)

## General

11. Does your company/organization use the Greenhouse Gas Protocol *Corporate Standard* to develop its greenhouse gas inventory?
- Yes
  - No
  - Not sure
  - Not applicable (my company/organization does not have a greenhouse gas inventory)
  - Other (please specify)
12. How satisfied are you with the current GHG Protocol *Corporate Standard*?
- a. 1 - Very satisfied
  - b. 2 - Somewhat satisfied
  - c. 3 - Neither satisfied nor dissatisfied
  - d. 4 - Somewhat dissatisfied
  - e. 5 - Very dissatisfied
  - f. Not applicable (I don't use it)
13. Do you think there is a need to update the GHG Protocol *Corporate Standard*?
- a. No (no update needed)
  - b. Minor update (limited updates, clarifications, additional guidance, or refresh needed)
  - c. Major update (major changes or revisions needed)
  - d. No opinion/Not sure
14. Please explain your selection. You may enter brief comments here or submit a more detailed proposal using the proposal template.
15. Does your company/organization or industry face any specific challenges in complying with the GHG Protocol *Corporate Standard* requirements and guidance? If yes, please describe each challenge and the solutions you would propose for addressing the challenge. You may enter brief comments here or submit a more detailed proposal using the proposal template.

16. Does your company/organization or industry require additional industry-specific guidance related to the *Corporate Standard* for developing a GHG inventory? If yes, please describe what is needed.

### Organizational boundaries

17. Which consolidation approach does your company/organization use to define your organizational boundaries? (Please skip this question if your company/organization does not have a GHG inventory.)
- Operational control
  - Financial control
  - Equity share
  - Not sure
  - Other (please specify)
18. Do you propose revisiting or making any changes to the current requirements and guidance on organizational boundaries? (Reference: GHG Protocol *Corporate Standard*, chapter 3, "Setting Organizational Boundaries," which allows companies to choose one of the following consolidation approaches: operational control, financial control, equity share).
- Yes
  - No
  - No opinion/not sure
19. Please explain your selection. You may enter brief comments here or submit a more detailed proposal using the proposal template.

### Operational boundaries

20. Do you propose revisiting or making any changes to the current requirements and guidance on operational boundaries? (Reference: GHG Protocol *Corporate Standard*, chapter 4, "Setting Operational Boundaries," which defines scope 1, scope 2, and scope 3 emissions. Under the *Corporate Standard*, scope 1 and scope 2 are required at a minimum, while scope 3 is optional. Under the GHG Protocol *Scope 3 Standard*, scope 1, scope 2, and scope 3 emissions are required, with any exclusions required to be disclosed and justified).
- Yes
  - No
  - No opinion/not sure
21. Please explain your selection. You may enter brief comments here or submit a more detailed proposal using the proposal template.
22. Do you propose revisiting or making any changes to the current requirements and guidance on leased assets? (Reference: "Categorizing GHG emissions from leased assets" available at <https://ghgprotocol.org/corporate-standard>)
- Yes
  - No
  - No opinion/not sure
23. Please explain your selection. You may enter brief comments here or submit a more detailed proposal using the proposal template.

### Tracking Emissions Over Time

24. Do you propose revisiting or making any changes to the current requirements and guidance on tracking emissions over time? (Reference: GHG Protocol *Corporate Standard*, chapter 5, "Tracking Emissions Over Time," which provides requirements and guidance on choosing a base year and recalculating base year emissions for significant changes in the inventory to enable consistent tracking of emissions over time.)
- Yes
  - No

- No opinion/not sure

25. Please explain your selection. You may enter brief comments here or submit a more detailed proposal using the proposal template.

### Verification/Assurance

26. Do you propose revisiting or making any changes to the current requirements and guidance on verification or assurance? (Reference: GHG Protocol *Corporate Standard*, chapter 10, "Verification of GHG Emissions," under which verification or assurance is recommended but not required.)

- Yes
- No
- No opinion/not sure

27. Please explain your selection. You may enter brief comments here or submit a more detailed proposal using the proposal template.

### Other topics

28. Do you propose revisiting, making any changes, or clarifying any other topics, requirements, or guidance in the *Corporate Standard*?

- Yes
- No
- No opinion/not sure

29. Please explain your selection. You may enter brief comments here or submit a more detailed proposal using the proposal template.

30. Are there existing resources, tools, or databases developed by other organizations (which are in conformance with the *Corporate Standard*) that you would suggest that GHG Protocol references to support companies in applying the *Corporate Standard*?

31. Are there new resources, tools, or databases that you think need to be developed to support companies in applying the *Corporate Standard*?

### Questions for programs/policymakers

(This section is intended for programs, initiatives, policymakers, or regulators using GHG Protocol standards)

32. Are you applying the *Corporate Standard* in the context of your program? If so, please explain.

33. What is your experience applying the standard? Does your program implement all the requirements of the standard? If not, why not? Are there any gaps or problems you have faced in implementing the standard? Are changes to the standard and/or support on the use of the standard needed from a programmatic perspective?

## 2 Glossary

Terms and definitions are from the *Corporate Standard* and organized by chapter.

### *Chapter 3: Setting Organizational Boundaries*

- **Inventory boundary:** An imaginary line that encompasses the direct and indirect emissions that are included in the inventory. It results from the chosen organizational and operational boundaries.
- **Organizational boundaries:** The boundaries that determine the operations owned or controlled by the reporting company, depending on the consolidation approach taken (equity or control approach).
- **Consolidation:** Combination of GHG emissions data from separate operations that form part of one company or group of companies.
- **Control:** The ability of a company to direct the policies of another operation. More specifically, it is defined as either operational control (the organization or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation) or financial control (the organization has the ability to direct the financial and operating policies of the operation with a view to gaining economic benefits from its activities).
- **Equity share:** The equity share reflects economic interest, which is the extent of rights a company has to the risks and rewards flowing from an operation. Typically, the share of economic risks and rewards in an operation is aligned with the company's percentage ownership of that operation, and equity share will normally be the same as the ownership percentage.

### *Chapter 4: Setting Operational Boundaries*

- **Operational boundaries:** The boundaries that determine the direct and indirect emissions associated with operations owned or controlled by the reporting company. This assessment allows a company to establish which operations and sources cause direct and indirect emissions, and to decide which indirect emissions to include that are a consequence of its operations.
- **Emissions:** The release of GHG into the atmosphere.
- **Direct GHG emissions:** Emissions from sources that are owned or controlled by the reporting company.
- **Indirect GHG emissions:** Emissions that are a consequence of the operations of the reporting company but occur at sources owned or controlled by another company.
- **Scope:** Defines the operational boundaries in relation to indirect and direct GHG emissions.
- **Scope 1 inventory:** A reporting organization's direct GHG emissions.
- **Scope 2 inventory:** A reporting organization's emissions associated with the generation of electricity, heating/ cooling, or steam purchased for own consumption.
- **Scope 3 inventory:** A reporting organization's indirect emissions other than those covered in scope 2.
- **Finance lease:** A lease which transfers substantially all the risks and rewards of ownership to the lessee and is accounted for as an asset on the balance sheet of the lessee. Also known as a Capital or Financial Lease. Leases other than Capital/Financial/Finance leases are Operating leases. Consult an accountant for further detail as definitions of lease types differ between various accepted accounting principles.
- **Operating lease:** A lease which does not transfer the risks and rewards of ownership to the lessee and is not recorded as an asset in the balance sheet of the lessee. Leases other than Operating leases are Capital/Financial/Finance leases. Consult an accountant for further detail as definitions of lease types differ between various accepted financial standards.

### *Chapter 5: Tracking Emissions Over Time*

- **Base year:** A historic datum (a specific year or an average over multiple years) against which a company's emissions are tracked over time.
- **Base year emissions recalculation:** Recalculation of emissions in the base year to reflect a change in the structure of the company, or to reflect a change in the accounting methodology used. This ensures data consistency over time, i.e., comparisons of like with like over time.

*Chapter 10: Verification of GHG Emissions*

- **Verification:** An independent assessment of the reliability (considering completeness and accuracy) of a GHG inventory.