



April, 2023

CRS Responses to GHG Protocol Survey: Corporate Accounting and Reporting Standard Survey

Corporate Standard Survey Questions:

CRS is sharing its responses beginning with Question 13:

13. Do you think there is a need to update the GHG Protocol Corporate Standard?
- No (no update needed)
 - Minor update (limited updates, clarifications, additional guidance, or refresh needed)
 - Major update (major changes or revisions needed)
 - 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.

CRS is offering a series of relatively minor suggestions for refinements to the Corporate Standard and associated Scope 2 Guidance. These suggestions concern defining the primary objective of the standard, recommending that the GHGP prioritize the use of the best available and most precise data across all scopes, additional context on the definition of emissions reductions enabled by the standard and how companies should be communicating changes in their inventory over time, expanding market-based accounting to scope 1 and scope 3, eliminating dual reporting in scope 2 in favor of requiring a single market-based number and consolidated data hierarchy, and the development of guidance on consequential accounting and reporting outside of the scopes.

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.

CRS selected N/A for Question 15.

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.

CRS suggests expanding market-based reporting to scope 1 and scope 3, eliminating dual reporting in scope 2 in favor of requiring a single market-based number and consolidated data hierarchy, and developing guidance on consequential accounting and reporting outside of the scopes to better support decarbonization in the energy sector.

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)

CRS did not respond to this question.

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.

CRS did not respond to this question.

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.

CRS did not respond to this question.

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.

CRS did not respond to this question.

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.

CRS encourages the GHG Protocol to expand its conversation about how to communicate emission reductions resulting from procurement decisions and the different between reductions in an individual inventory over time and reductions in global emissions in line with science-based targets.

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.

CRS did not respond to this question.

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.

CRS encourages the GHG Protocol to prioritize the use of the best available and most precise data across all scopes because this data best reflects the specific circumstances of a company, which an inventory is designed to reflect. This may result in more challenges comparing inventories across companies, but prioritizing comparability focuses reporting on the lowest quality reporting and reduces the value of emissions inventories in decision making.

CRS also encourages the GHG Protocol to more comprehensively address how to address consequential reporting outside of the scopes in a manner that drives decarbonization.

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?

CRS did not respond to this question.

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

CRS did not respond to this question.

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.

CRS did not respond to this question.

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?

CRS did not respond to this question.