

GHG Protocol Scope 3 Standard and Scope 3 Calculation Guidance survey

This survey pertains to the GHG Protocol *Corporate Value Chain (Scope 3) Standard and Scope 3 Calculation Guidance*, available at <https://ghgprotocol.org/standards/scope-3-standard>

Please refer to the Process Memo for information about the survey purpose, process, and timeline, and to the Background Memo for context on survey content. Both documents can be found here: <https://ghgprotocol.org/survey-need-ghg-protocol-corporate-standards-and-guidance-updates>

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: <https://ghgprotocol.org/file/proposal-template.docx>

By responding to this survey, I am acknowledging and accepting that any of my responses could be made public.

Privacy and data 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 Scope 3 Survey Memo and that you consent to the data disclosure agreements outlined in the Process Memo.

*

Yes

No

Respondent information

2. Name *

Mercy Maina

3. Organization *

NEI Investments

4. Country *

*

Canada

5. Email address

*

mmaina@neiinvestments.com

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

8. Are you involved in developing your company's/organization's greenhouse gas inventory?

*

Yes

No

Not applicable

Other

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

Institutional Investor

10. What is your company's sector?

*

- Agriculture
- Apparel
- Biotech, healthcare 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
- Not applicable

Other

Corporate Value Chain (Scope 3) Standard

The standard is available at <https://ghgprotocol.org/standards/scope-3-standard>

11. Does your company/organization use the Greenhouse Gas Protocol *Corporate Value Chain (Scope 3) Standard* to develop its greenhouse gas inventory?

- Yes
- No
- Not sure
- Not applicable (my company/organization does not have a greenhouse gas inventory)
- Other

12. How satisfied are you with the current GHG Protocol *Corporate Value Chain (Scope 3) Standard*?

- 1 - Very dissatisfied
- 2 - Somewhat dissatisfied
- 3 - Neither satisfied nor dissatisfied
- 4 - Somewhat satisfied
- 5 - Very satisfied
- Not applicable (I don't use it)

13. Do you think there is a need to update the GHG Protocol *Corporate Value Chain (Scope 3) 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
- Other

14. Please explain your selection:

You may enter brief comments here or submit a more detailed proposal using the proposal template.

Today, most companies scope 3 emissions values are based on estimates, as time goes by, it's likely that some of those values may need to be updated as data collection, estimation, measurement, and quality improves. The GHG protocol standard could consider creating a section that provides guidance on restatement, readjustment and in the case where scope 3 targets are set, baseline re-establishment. The GHG protocol standard can consider how a company can disclose their data changes in a transparent way that does not demonstrate prior material misstatement or understatement to investors and other stakeholders.

From the investor perspective the following aspects could be reassessed to better reflect investor's needs:

1. Terminology: Investors are increasingly looking to data providers for company and portfolio level data on scope 3 emissions. We believe that improvements to the classification of company performance could lead to better collection and analysis of data from data providers.
 - a. Concluding statements: we believe it would be beneficial for the GHG protocol to provide guidance for companies on how to summarize and conclude on reporting principles in a standardized way.
 - b. Tradeoff statements: the GHG protocol could provide guidance to companies on best practices to disclose data tradeoffs to enable greater consistency in reporting language between companies.
 - c. Influence statements: the GHG protocol could provide guidance for companies on best practices to conclude its scope of influence (in control, has influence, not in control) to enable greater consistency in reporting language between companies.

15. Does your company/organization or industry face any specific challenges in complying with the GHG Protocol *Corporate Value Chain (Scope 3) 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.

No, we do not face any specific compliance challenges. Where we find difficulty is around accessing reliable information from data providers on Scope 3 emissions. Based on comments from question 14, we propose further guidance on how companies conclude on their approach to quantifying scope 3 emissions to improve classification and consistency of data when being collected and analyzed by data providers.

16. Does your company/organization or industry require additional industry-specific guidance for developing a scope 3 GHG inventory? If yes, please describe what is needed.

N/A

17. Do you propose revisiting or making any changes or clarifications to the current requirements and guidance in the *Corporate Value Chain (Scope 3) Standard*?

- Yes
- No
- No opinion / not sure

18. Please explain the proposed change(s).

You may enter brief comments here or submit a more detailed proposal using the proposal template, including which scope 3 category or categories the comment or proposal pertains to.

We note two instances where the GHG protocol makes reference to issues that are not reflective of our investor experience:

1. Double counting: The GHG protocol states (p.28), "Scope 3 should not be aggregated across companies to determine total emissions in a given region." Investors are increasingly asked to assess its financed emissions at a portfolio level.
2. Influence: The GHG protocol states (p.14), that companies mainly use their influence to "engage suppliers" however companies' scope 3 emissions may also require influence throughout the customer value chain.

Scope 3 Calculation Guidance

The guidance is available at <https://ghgprotocol.org/scope-3-technical-calculation-guidance>

19. Does your company/organization use the Greenhouse Gas Protocol *Scope 3 Calculation Guidance* to develop its greenhouse gas inventory?

- Yes
- No
- Not sure (my company/organization does not have a greenhouse gas inventory)
- Not applicable
- Other

20. How satisfied are you with the current GHG Protocol *Scope 3 Calculation Guidance*?

- 1 - Very dissatisfied
- 2 - Somewhat dissatisfied
- 3 - Neither satisfied nor dissatisfied
- 4 - Somewhat satisfied
- 5 - Very satisfied
- Not applicable (I don't use it)

21. Do you think there is a need to update the GHG Protocol *Scope 3 Calculation Guidance*?

- 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
- Other

22. Please explain your selection:

You may enter brief comments here or submit a more detailed proposal using the proposal template.

In sectors such as the midstream oil and gas sector, emissions related to the product being transported and stored are usually accounted for and disclosed by upstream producers as scope 1 emissions. In the value chain, midstream companies often and most likely do not own the product, they are just part of the transportation system. Therefore, scope 3 emissions that midstream companies would be expected to quantify and disclose would already be counted as scope 1 by upstream producers (product source owners). This situation would seem to create an instance of double counting in GHG emissions disclosure. It would be beneficial for the GHG protocol to create guidance aimed at directing how midstream companies can navigate calculating and disclosing their scope 3 emissions related to this nuance without running into cases of double counting.

As scope 3 disclosure is developing globally, it would be beneficial for the GHG protocol to publish sector specific category 1 to category 15 calculation examples or anonymized company calculation case studies that demonstrate what best practice application of the category 1 to category 15 calculations look like. As a start the GHG protocol can sample various company disclosures to select some examples of how sector calculations have been done. That would help explain formulas practically and illustrate application. This would enable stakeholders and investors to distinguish scope 3 values and calculations that have been applied fairly compared to those that may have been misinterpreted. This would also serve as a good example or guide for companies who are beginning their scope 3 scoping and quantification.

23. Should any scope 3 calculation methods be removed? (Each of the 15 scope 3 categories has specific methods. Examples of methods for scope 3, category 1 (Purchased goods and services) include the supplier-specific method, hybrid method, average-data method, and spend-based method).

You may enter brief comments here or submit a more detailed proposal using the proposal template, including which scope 3 category or categories the comment or proposal pertains to.

N/A

24. Should any new scope 3 calculation methods be added?

You may enter brief comments here or submit a more detailed proposal using the proposal template, including which scope 3 category or categories the comment pertains to.

N/A

25. Should any scope 3 calculation methods be changed?

You may enter brief comments here or submit a more detailed proposal using the proposal template, including which scope 3 category or categories the comment pertains to.

N/A

26. Do you use the *Scope 3 Calculation Guidance* to quantify scope 3 emission reductions? Are there gaps or challenges in using the current *Scope 3 Calculation Guidance* to quantify scope 3 reductions? If there are gaps, what are your suggestions for improvements to enable more accurate and complete calculation of scope 3 emission reductions?

You may enter brief comments here or submit a more detailed proposal using the proposal template, including which scope 3 category or categories the comment pertains to.

N/A

27. Are there existing resources, tools, or databases developed by other organizations (which are in conformance with the *Scope 3 Standard*) that you would suggest that GHG Protocol references to support companies in applying the *Scope 3 Standard*?

N/A

28. Are there new resources, tools, or databases that you think need to be developed to support companies in applying the *Scope 3 Standard*?

Emission factors are a key aspect of GHG emissions calculations; however, numerous emission factors exist jurisdictionally due to reasons that are understood. However, this also creates a comparability issue and traceability issue for stakeholders and investors who may not have access to company GHG quantification methodologies to understand what emissions factors were selected and why. The GHG protocol can consider whether housing a emissions factors database on its website would be feasible and possible. This would enable standardization and help solve access issues. Many emission factors exist today globally, centralization of those emissions factors is the only missing link. Centralization of emission factors will enable ease of access for new reporters and would not only benefit scope 3 reporting but scope 2 and 1 as ..

29. Do you have any other feedback or suggestions to improve and/or refine the *Scope 3 Calculation Guidance*?

N/A

Questions for programs and policymakers

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

30. Are you applying the *Corporate Value Chain (Scope 3) Standard* in the context of your program? If so, please explain.

N/A

31. 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?

N/A

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