

AMI Survey

1. First name *

2. Last name *

3. Job title / Position *

4. Organisation *

5. Country *

6. Email address *

7. Type of stakeholder *

- Company / preparer
- Auditor / accounting firm
- Investor / financial institution
- Business association
- Consultant / advisory firm
- Civil society / NGO
- Academic / researcher
- Public authority / regulator
- Other (please specify)

8. Please indicate which section(s) of the survey you would like to answer. Only the sections that you choose will appear. *

- Section 2: Multi-statement reporting structure
 - Section 3: Purpose, goals and objectives
 - Section 4: Market-based GHG inventory statement
 - Section 5: GHG impact statement
 - Section 6: Non-GHG indicators statement
 - Section 7: Additional comments
 - All sections
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9. Do you agree with the tentative views and positions expressed by EFRAG in the DCL as included under 'Improvements to proposed multi-statement reporting structure' (RFI questions 16-19)?

- Yes
- No

10. Please explain the reasons for your answer.

11. To what extent do you agree that the introduction of a multi-statement reporting structure appropriately addresses the needs of stakeholders on how to account for and report on the impacts of actions and market instruments?

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

12. Please explain the reasons for your answer.

A large, empty rectangular box with a black border, intended for the respondent to provide a written explanation for their answer to question 12.

13. Do you believe the proposed multi-statement structure introduces accounting and reporting concepts that have the potential to conflict with existing jurisdictional reporting standards and climate-related policies?

- Yes, I share this concern
- Partially (some elements raise concern, but others are appropriate)
- No, I do not share this concern
- Unsure / insufficient information to judge

14. Please explain the reasons for your answer.

A large, empty rectangular box with a black border, intended for the respondent to provide a written explanation for their answer to question 14.

15. 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?

16. Do you agree with the tentative views and positions expressed by EFRAG in the DCL as included under 'Agreement with Purpose, Goals and Objectives' (RFI questions 20-21)?

- Yes
- No
- Other

17. Please explain the reasons for your answer.

18. The purpose, goals and objectives presented in the White Paper extend beyond existing concepts in existing GHG Protocol standards, in particular the Corporate Standard. Should the AMI Standard/Guidance seek to align more closely with the GHG Protocol's existing suite of corporate standards?

- 1 - Strongly disagree
- 2 - Disagree
- 3 - Neutral / unsure
- 4 - Agree
- 5 - Strongly agree

19. Please explain the reasons for your answer.

20. Should the GHG Protocol continue to focus primarily on developing GHG emissions accounting requirements, deferring to jurisdictional standard setting bodies for additional or complementary reporting requirements?

- 1 - Strongly disagree
- 2 - Disagree
- 3 - Neutral / unsure
- 4 - Agree
- 5 - Strongly agree

21. Please explain the reasons for your answer.

22. To what extent do you agree with the purpose, goals and objectives (outlined in Section 4 of the White Paper)?

- 1 - Strongly agree
- 2 - Agree
- 3 - Neutral / unsure
- 4 - Disagree
- 5 - Strongly disagree

23. Please explain the reasons for your answer.

24. Do you agree with the tentative views and positions expressed by EFRAG in the DCL as included under 'Market-based GHG inventory Statement' (RFI questions 22-23)?

- Yes
- No

25. Please explain the reasons for your answer.

26. The White Paper proposes that market-based instruments (e.g. RECs, GOs, and similar instruments) cannot be used for purposes of the physical GHG inventory. To what extent do you agree with this approach?

- 1 - Strongly disagree
- 2 - Disagree
- 3 - Neutral / unsure
- 4 - Agree
- 5 - Strongly agree

27. Please explain the reasons for your answer.



28. The concept of 'physical traceability' is central to the proposed market-based GHG inventory statement and will be defined in phase 2 of the AMI process. What criteria or considerations do you believe should inform this definition?



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

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

30. Do you agree with the tentative views and positions expressed by EFRAG in the DCL as included under 'GHG impact statement' (RFI questions 24-29)?

- Yes
- No

31. Please explain the reasons for your answer.

32. Do you believe there is a risk of greenwashing associated with the proposed AMI GHG impact statement, for example situations where organisations would selectively report only positive impacts, potentially obscuring information on any adverse (negative) impacts from actions taken?

- Yes
- No

33. Please explain the reasons for your answer.

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

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

35. To what extent do you agree with the proposed sub-categories for the GHG Impacts of Actions Statement? (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	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Value chain associated impacts	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Sector associated impacts	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Beyond value chain and sector (global) impacts	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
GHG impacts of sold products	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

36. 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 disagree
- Disagree
- Neutral / unsure
- Agree
- Strongly agree

37. How should avoided emissions (e.g. GHG impacts of sold products) 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

38. Do you agree with the tentative views and positions expressed by EFRAG in the DCL as included under 'Non-GHG indicators' (RFI questions 30-32)?

- Yes
- No

39. Please explain the reasons for your answer.

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

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

41. Do you support EFRAG's recommendation to undertake cost-benefit analysis specific to the AMI workstream to check market appetite and readiness, and ensure a proportionate response to the challenge the AMI is seeking to address?

- Yes
- No

42. Please explain the reasons for your answer.

43. If you have any additional comments you would like to provide on any aspects of EFRAG's DCL responding to the GHG Protocol's RFI on the AMI White Paper, please provide them below.

