



ResponsibleSteel International Production Standard. From V2.1.1 to V3.0

Climate Change and GHG Emissions: Scope and Implementation Options

Revisions related to Principle 10 (Climate Change & Greenhouse Gas Emissions) in V2.1.1

Public Consultation Draft

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1. Purpose and Scope

This document summarises the scope of revisions that are proposed in relation to Principle 10 (P10) – Climate Change and GHG Emissions – which is within the ResponsibleSteel International Production Standard. The revisions are grouped thematically across three workstreams:

1. Workstream 1 – Climate transition planning
2. Workstream 2 – GHG emissions accounting methodologies
3. Workstream 3 – Product emissions allocation for Decarbonisation Progress Level (DPL) classification

The proposed revisions are the result of stakeholder engagement that included several member Working Group meetings and supporting expert Technical Advisory Group meetings which were convened by the ResponsibleSteel Secretariat. In addition, the Secretariat has carried out further research with stakeholders to ensure the recommendations put forward for public consultation are reflective of best practice.

This document contains an overview of:

- the case for addressing Principle 10 in the Production Standard, and the topics identified for revision
- an overview of P10 workstreams and major proposed changes
- key questions for public consultation
- proposed revised glossary of Principle 10

Call for Technical Experts

Given the detailed technical nature of this work, ResponsibleSteel is actively seeking feedback from stakeholders with in-depth knowledge of GHG emissions accounting, especially concerning the steel sector. If you would like to participate in (or even just observe) an **online consultation webinar**, please [register your interest by completing this form](#).

Attendees are expected to **read the detailed workstream documents** before attending the webinar. These documents provide the detailed descriptions and technical context for each workstream and will be circulated to attendees well in advance of the event. They are also **available upon request from** standards@responsiblesteel.org. Please note that these documents are intended for a technically experienced audience and assume a level of familiarity with the relevant subject matter.

Executive Summary

The proposed revisions to Principle 10 represent a substantial step forward to improve the **clarity, consistency and accountability of requirements** associated with climate change and GHG emissions, to ensure that certified sites (and their corporations) are **transparent on the GHG emissions** associated with today's production, and the **decarbonisation strategy** to achieve net-zero emissions by 2050.

The three workstreams within P10 address important and distinct subjects (as summarised in Figure 1):

1. Climate transition planning



Affects Criteria 10.1, 10.2, 10.5 and part of 10.7.1 in version 2.1.1 of the Production Standard. It includes:

- Definition of a credible climate transition plan framework for corporates;
- Replacement of the corporate requirement to ascribe to a sector-wide temperature-aligned pathway with an explicit commitment to net zero by 2050, unless otherwise justified;
- Repositioning of the climate-related risk and opportunity assessment within the climate transition plan;
- Definition of temporal limits to the review, update and disclosure cycle of the climate transition plan and related emission reduction targets.

These proposed changes clarify the components of credible climate transition plans, ensuring alignment with global climate objectives and resilience to investment uncertainty. Particularly, these changes:

- Address 1.5°C overshoot and reduced near-term corporate ambition.
- Bring more flexible framework to demonstrate progress towards near-term targets.
- Bring alignment to IFRS S2 and SBTi CNZS v2.0.
- Addresses criteria which have received multiple assurance questions.

2. GHG emissions accounting methodologies

Affects Criteria 10.3, 10.4, 10.6.4 and 10.7.1, and Annexes 4 and 5 in version 2.1.1 of the Production Standard. It includes:

- The ResponsibleSteel methodology (in Criterion 10.4) to become mandatory for all steelmaking sites;
- The use of multipliers applied to default embodied GHG values to be removed and replaced by a Primary Data Share (PDS) declaration¹;
- Product carbon footprint requirements to be aligned between products entering a site and leaving a site, and;
- Disclosure of GHG data on the ResponsibleSteel website to shift from absolute annual emissions to emissions intensity units.

These proposed changes harmonise site-level emissions accounting for steelmakers, enabling comparable GHG data that is more decision-useful for steel buyers, investors and policymakers. The replacement of multipliers to default upstream GHG values, replacing it with a primary data share declaration, reduces barriers to DPL1 achievement and addresses the problem of estimated inflated crude steel emissions intensities. Additionally, this brings ResponsibleSteel's methodology into even closer alignment with the worldsteel CO₂/GHG Data Collection Methodology (v2026) and further supports adoption of the Steel Standards Principles (SSP) Transparency Criteria (2025).

3. Product emissions allocation for Decarbonisation Progress Level (DPL) classification

Affects parts of Criteria 10.4, 10.6 and 10.7.2. in version 2.1.1 of the Production Standard. It includes:

- An assessment of whether, and how, decarbonisation progress should be recognised beyond the site-level average, at the level of a production line or product. No Working Group has yet been convened for this workstream, so the consultation seeks views on

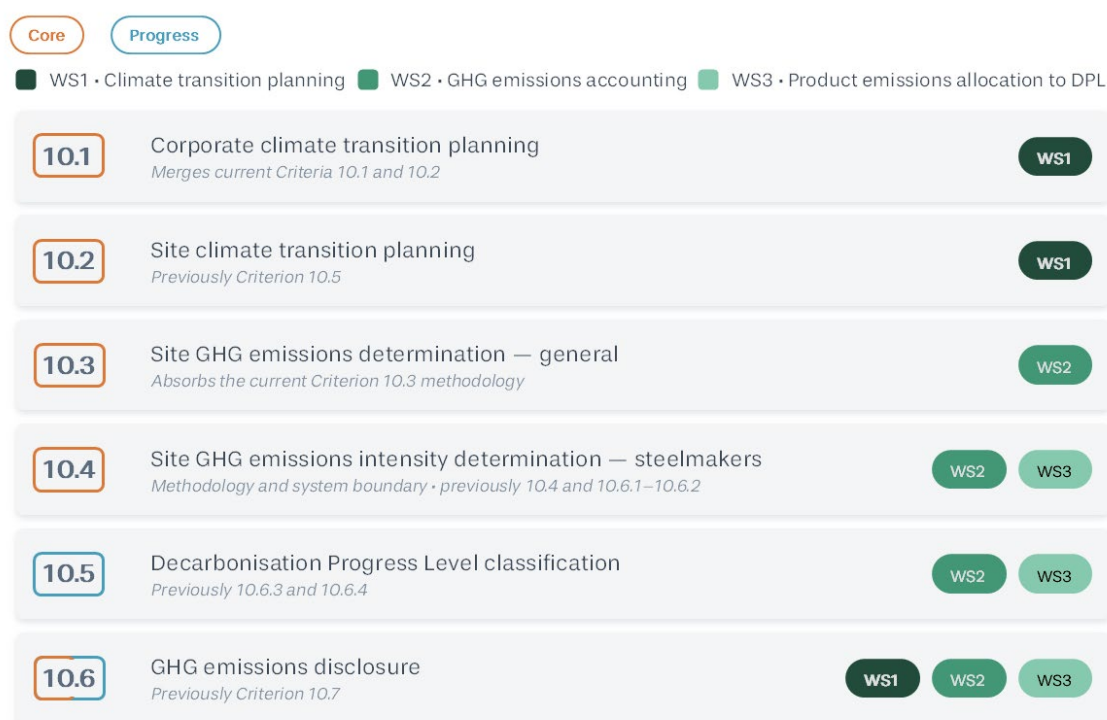
¹ Primary Data Share is a data quality indicator that expresses the share of total emissions that is based on primary emissions data (rather than secondary emission factors).

design features rather than on a settled methodology, relating to credible claims, system boundary, attribution method, market instrument eligibility, minimum safeguards and traceability.

- Proposed concepts aimed at enabling low-emissions steel to be recognised earlier, thereby stimulating market demand for certified steel demonstrating Decarbonisation Progress Level (DPL) achievement.

There is also a proposed revised structure for Principle 10, re-organising the main sections into a more logical grouping of requirements, and revised criterion titles, supporting clearer communication of their intent and enhanced auditability.

Figure 1. Overview of revised Principle 10 structure and the connecting workstreams (WS1, WS2, WS3 – for more information, refer to Annex A)



These proposals were drawn with references to the following (in alphabetical order):

- Climateworks Centre. (2025). *Guide to credibility for corporate climate transition plans*.
- GHG Protocol. (2026). *Actions and market instruments standard: Phase 1 white paper*.
- GHG Protocol. (2015). *Scope 2 guidance: An amendment to the GHG Protocol corporate standard*. World Resources Institute & World Business Council for Sustainable Development.
- International Energy Agency. (2025). *World energy outlook 2025*.
- International Sustainability Standards Board. (2023). *IFRS S2 climate-related disclosures*. IFRS Foundation.
- International Sustainability Standards Board. (2025). *Amendments to greenhouse gas emissions disclosures*. IFRS Foundation.
- Industrial Deep Decarbonization Initiative. (2024). *Guidance for product category rule harmonisation*.
- International Organization for Standardization. (2024). *ISO 14404:2024: Calculation method of carbon dioxide emission intensity from iron and steel production*. ISO.



- International Organization for Standardization. (2024). *ISO 14404-1:2024: Calculation method of carbon dioxide emission intensity from iron and steel production—Part 1: Steel plant with blast furnace*. ISO.
- International Organization for Standardization. (2024). *ISO 14404-2:2024: Calculation method of carbon dioxide emission intensity from iron and steel production—Part 2: Electric arc furnace steel plant*. ISO.
- International Organization for Standardization. (2021). *ISO 14404 series: User guide* (Version 10, February 24, 2021).
- International Organization for Standardization. (2026). *ISO/DIS 14060: Net zero aligned organisations* [Draft international standard].
- Mission Possible Partnership. (2026). *Principles and guardrails for credible mass balance claims*.
- World Business Council for Sustainable Development. (2025). *PACT methodology for product carbon footprints* (Version 3). Partnership for Carbon Transparency.
- United Nations. (2015). *Paris Agreement*.
- Science Based Targets initiative. (2026). *Corporate net-zero standard* (Version 2.0).
- Steel Standards Principles. (2025). *Transparency criteria*.
- World Steel Association. (2026). *CO₂/GHG data collection methodology*.

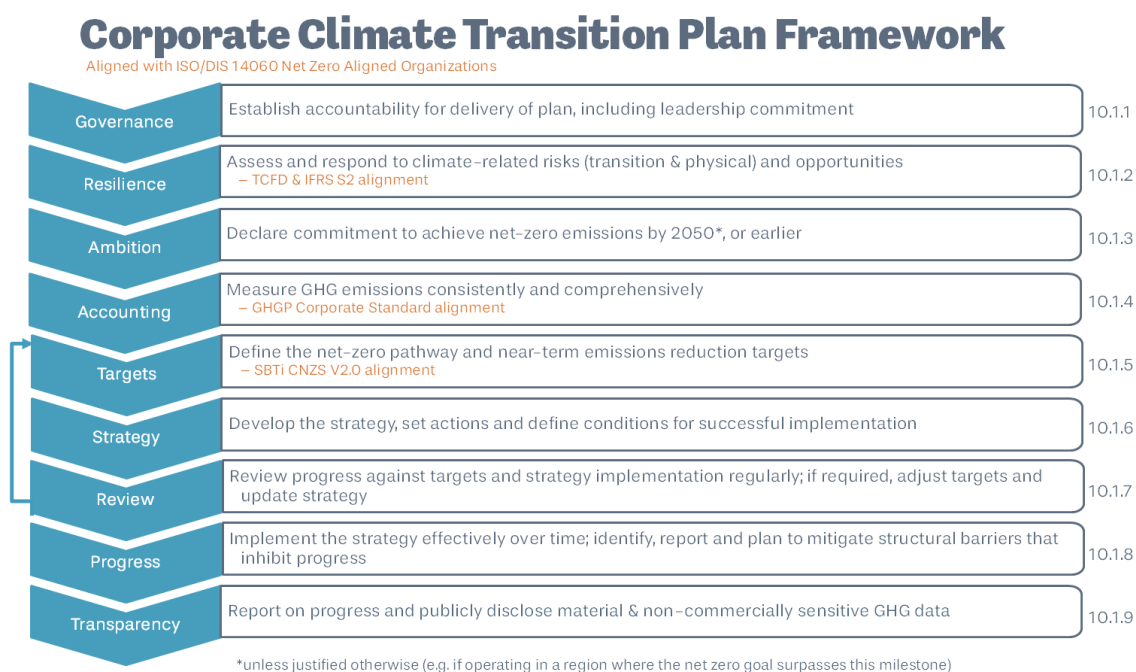
2. Climate transition planning

2.1 Climate transition planning: Objective and principles for decision-making

Objective	To ensure that corporate-level climate transition plans set out a credible, Paris Agreement aligned ambition with an explicit long-term net-zero commitment , supported by science-based near-term targets , a documented implementation strategy , and regular review cycles that reflect real-world dependencies and structural barriers to decarbonisation.
Principles guiding decision-making	1. Ambition – Ensure that requirements are Paris Agreement-aligned and set a credible level of commitment through science-based targets, appropriate emissions scope, and clear units of measurement, while guiding the strategic actions and governance needed to drive the transition. 2. Feasibility – Ensure that requirements are practically achievable, accounting for the materiality of emissions sources and the geographical and operational realities steelmakers face, so that targets translate into measurable, near-term progress rather than remaining aspirational. 3. Simplicity – Ensure that the requirements are easy to implement and straightforward to audit, and maximise opportunities to reference existing equivalent frameworks.
Rationale and main changes	Currently, requirements of Principle 10 in version 2.1.1 related to decarbonisation planning lack clarity and genuine connections where interdependencies exist. The Working Group discussions explored what credibility means in the context of climate transition plans and how requirements could be better aligned and integrated. Based on the framework proposed by CDP (2023), and modified according to discussions with the working group, ResponsibleSteel defines an explicit framework for credible CTP adoption, as shown in Figure 2. The framework aims to consolidate the existing requirements into a more auditable structure including replacement of

	looser and inconsistently used language such as 'long-term emissions reduction pathway' or 'credible documented strategy' with a single structure covering target setting, pathway determination, strategy development, resilience testing through climate-related risk and opportunity analysis, and regular review and governance. This proposed text also aligns with the language of 'climate transition plan' or 'climate-related transition plan' used in frameworks such as CDP, IFRS S2, TCFD, TPT, and ESRS². A climate-related transition plan is defined according to IFRS S2 as 'an aspect of an entity's overall strategy that lays out the entity's targets, actions or resources for its transition towards a lower-carbon economy, including actions such as reducing its greenhouse gas emissions.' Therefore, a climate transition plan is the outcome of the transition planning process.
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Figure 2. The ResponsibleSteel Climate Transition Plan Framework.



What makes a plan 'credible'?

A **credible climate transition plan** is defined by the following characteristics (based on the definition provided by Climate Works Centre (2025)):

- Transparent, measurable and governed:
 - Comprehensive, well-maintained and verifiable for users to make informed decisions.
 - Internally consistent and integrated into the company's broader strategy to provide confidence that the strategy will be effectively implemented.
- Sufficiently ambitious in the emission reductions targets set, and feasible in the near-term strategy to achieve these.
- Judged by whether the plan has the near-term actions and accountability to make that ambition plausible, even if ultimate success is uncertain.

² CDP (Carbon Disclosure Project), IFRS S2 (International Financial Reporting Standard S2, Climate-related Disclosures), TCFD (Task Force on Climate-related Financial Disclosures), TPT (Transition Plan Taskforce), and ESRS (European Sustainability Reporting Standards).



2.2 Major proposed changes and key questions for public consultation

This workstream has been supported by six Working Group meetings (repeated across two time zones) held between September and December 2025, convening 16 organisations across steelmakers, non-steelmaker business members, civil society organisations, and a certification body. In parallel, Technical Advisory Group sessions were convened, comprised of P10 [Technical Advisory Panel](#) members. As a result, **this first public consultation sets out proposed requirements and guidance for Criteria 10.1 and 10.2 (renumbered), alongside a defined set of open questions on scope, thresholds, timeframes and definitions where the Working Group did not reach consensus.** This follows a 2025 member survey (n=13) which found, among other things, that 92% of companies already use emissions intensity metrics in their transition plans, while 54% also report absolute emissions.

A more detailed description of the P10 revision proposal related to climate transition planning, including a comprehensive set of public consultation questions, is available upon request for those stakeholders with technical expertise and interest in providing feedback. Email standards@responsiblesteel.org for access.

Table 1: Proposed changes for P10 requirements related to climate transition planning

Proposed change
Corporate-level ambition. A default expectation of net-zero alignment by 2050, rather than reliance on a shared sector-wide temperature-aligned pathway, addressing the ambiguity and weakening scientific basis of current '1.5°C' and 'well-below 2°C' alignment claims. A net-zero target year beyond 2050 may be justified where this reflects the national context in which an organisation operates, such as where the relevant jurisdiction has established a net-zero target beyond 2050, or where the organisation operates in a developing-country context.
Consistent target setting. Corporate targets to be quantitative, time-bound, and cover Scope 1 and 2 as well as material Scope 3 emissions. Specification of applicable corporate emissions accounting frameworks (GHG Protocol Corporate Standard or ISO 14064-1:2018), required in target setting to ensure a consistent assessment of the base and target year. Inclusion of material Scope 3 emissions is aligned to site-level accounting and is intended to ensure that material value-chain emissions are addressed as part of the organisation's overall climate transition, recognising that significant emissions associated with steel production may occur upstream of the site and outside the organisation's direct operational control.
Action linked to ambition within the Climate Transition Plan (CTP). The CTP must define the specific actions being taken (supply chain collaboration, policy engagement, R&D, business model change, financing) and milestones to deliver on emissions reduction targets, and distinguish between factors the corporate can control directly and those it can only influence , with clear accountability for each. Evidence of completion of defined actions and milestones must demonstrate that the actions are attributable to, and directly support, emissions reductions at the site, company and/or sector level.
Temporal parameters set for review and update cycles. Progress is reviewed at least annually , with the strategy updated within 24 months of completion of review if a review identifies a material deviation from the planned trajectory that could reasonably affect the achievement of the organisation's climate targets. The revised strategy must be published within 12 months of the completion of the strategy update.
Integrating climate-related risk and opportunity as part of the plan, not separate from it. Corporate climate-related financial disclosure is proposed to be folded into the same criterion as corporate transition planning , rather than sitting in a separate, weakly



Proposed change
connected criterion. The disclosure references the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and IFRS S2 Climate-related Disclosures, reflecting that TCFD's monitoring function has transferred to the IFRS Foundation.
A direct link between the corporate- and site-level. Site-level planning mirrors and supports the corporate climate transition plan — introduce a minimum level of ambition for steelmaking sites under Steel Certification (i.e. achievement of Decarbonisation Progress Level 1 by 2030). For a portfolio of sites where a certificate covers more than one site, a weighted average of the sites within the portfolio must meet the minimum ambition floor. In addition, the same review and update cadence is required for both the corporate- and site-level transition plan— so that a site's plan and its corporate owner's plan reinforce one another.

3. GHG emissions accounting methodologies

3.1 GHG emissions accounting methodologies – Objectives and principles for decision-making

Objective	To produce GHG emissions data that is consistent, transparent and decision-useful across the steel value chain, so that emissions performance can be fairly compared between sites over time through (1) establishing a harmonised site-level emissions accounting within the ResponsibleSteel Standard that accommodates diverse operations across the iron and steel supply chain, including stainless steel, sites upstream and downstream of crude steel production, while clarifying how this methodology relates to alternative approaches , including the default embodied GHG values it is benchmarked against; and (2) reviewing product-level carbon footprint (PCF) requirements to improve comparability and rigor in DPL reporting.
Guiding principles for decision-making	1. Consistency – Enable meaningful comparison of emissions performance between sites in the iron and steel value chain, where system boundaries are aligned. 2. Transparency – Drive transparency in the approach to emissions accounting, assurance processes, and the resultant data. 3. Simplicity – Ensure the emissions accounting rules are easy to interpret, and straightforward to implement, focusing on materially significant emissions sources and maximising opportunities to reference existing equivalent frameworks.
Rationale	ResponsibleSteel's current GHG requirements were developed to support robust and consistent GHG reporting; however, their implementation has resulted in challenges relating to data comparability, confidence in reported results, and achievement of the intended outcomes . To date, the site-level accounting methodology, introduced in 2022, has only been mandatory for Decarbonisation Progress Level achievement, leaving the majority of certified sites free to choose among methodologies. Consequently, the resultant emissions data lacks the consistency needed for comparison . The conservative default embodied GHG values designed to incentivise primary data collection have not served their purpose. The 'burden of the doubt' approach (i.e. multipliers of 1.2, or 1.6 for methane-intensive materials, applied to global averages in the default GHG embodied values for upstream scope 3 calculation) have not helped in overcoming structural barriers like supplier immaturity and trader-dependent supply chains, and instead have inflated crude steel emissions intensities by an estimated 2–12%, undermining data



compatibility and interoperability while potentially materially skewing DPL outcomes.

Currently, there are different product-level emissions requirements for products entering the steel site and those leaving the site. This workstream looks to increase alignment between the two.

The public disclosure of GHG data introduced under Criterion 10.7 remains a resource-intensive and inefficient process despite a standardised template, limiting the ResponsibleSteel website's ability to serve as a trusted, stakeholder-relevant reference point. This workstream also seeks to improve the efficiency of data collection, and the value of reported data.

3.2 GHG emissions accounting methodologies – Major proposed changes and key questions for public consultation

This workstream has been supported by four Working Group meetings (repeated across two time zones) held between February and March 2026, convening 15 organisations across steelmakers, non-steelmaker business members, civil society organisations, and a certification body. In parallel, Technical Advisory Group sessions were convened, comprised of P10 [Technical Advisory Panel](#) members. This **first public consultation sets out a defined set of questions on the emissions accounting methodology for both steelmakers and non-steelmakers, primary data incentives, product-level requirements, and disclosures.**

A more detailed description of the P10 revision proposal related to GHG emissions accounting methodologies, including a comprehensive set of public consultation questions, is available upon request for those stakeholders with technical expertise and interest in providing feedback. Email standards@responsiblesteel.org for access.

Table 2: Proposed changes for P10 requirements related to GHG emissions accounting

Proposed change
Harmonisation of the emissions methodology for crude steel emissions intensity declarations. Using the established ResponsibleSteel methodology, detailed in the ResponsibleSteel Fundamentals for GHG Emissions Accounting and Classification (which contains extracts from Criteria 10.4, 10.6 and 10.7 of the Production Standard), will simplify reporting for members while providing stakeholders with more consistent, comparable and credible emissions data across certified steelmaking sites. The ResponsibleSteel methodology is closely aligned with the worldsteel CO₂/GHG Data Collection Methodology, with remaining differences relating primarily to upstream transportation emissions, factors used to credit recycled process gases, and replacement factors for ferroalloys and non-ferrous metals (applicable to carbon steels). This harmonisation effort also extends the applicability of the methodology to stainless steels (≥10.5% chromium) and high alloy steels (≥8% alloys and <10.5% chromium), requiring the full inclusion of emission factors for consumed ferroalloys and non-ferrous metals. The ResponsibleSteel GHG Emissions Calculation Tool (Excel-based), currently in the testing phase, will be provided to members to support emissions calculations.
Open question on scope beyond steelmaking sites. No consensus yet on how, or whether, the harmonised methodology and associated disclosure should extend to non-steelmaking sites, including pellet producers, ironmakers, and downstream steel processors. Four options are explored in public consultation (see Annex B), with the main variables being the emissions metric, whether a common methodology is required, and system boundary. The options range from absolute annual emissions to mandatory emissions intensity, and from flexible methodologies to a common ResponsibleSteel methodology. They also differ in how the system



Proposed change	
	boundary is defined—from a single cradle-to-gate boundary to modular boundaries that accommodate different stages of the iron and steel value chain. These choices affect comparability, benchmarking potential, applicability, and implementation effort.
	Revised default embodied GHG values and a shift in the primary-data incentive. Default values to be updated and expanded (see Annex C). The current approach to encourage the use of primary data is to apply a 1.2 or 1.6 multiplier within the default values when primary data is not used. Suggestion is to replace this with a Primary Data Share (PDS) declaration disclosing the proportion of total emissions based on primary data (see Annex D), alongside a requirement to use primary data where available (even if higher than the default). Additionally, specifying a minimum 95% emissions coverage threshold and new guidance for supplier-specific LCA data for materials such as nickel and hydrogen.
	Strengthened, aligned product-level requirements. Product carbon footprint (PCF) and Environmental Product Declaration (EPD) requirements for demonstrating DPL compliance to be tightened through mandatory third-party verification, exclusion of carbon offsets, and a narrower, shared list of accepted standards. This brings requirements for steel products into closer alignment with those for products used in steelmaking. Additionally, incorporation of the SSP Transparency Criteria into product carbon footprint requirements or guidance is proposed, promoting disclosure of 'mining-to-crude steel' GHG emissions intensity alongside 'cradle-to-gate' product GWP values.
	Intensity-based public disclosure. Annual absolute emissions publication on the ResponsibleSteel website to be replaced with crude steel emissions intensity, adding disclosure of Primary Data Share (PDS, %), scrap share of metallic inputs (%) and steel product category, so that published data is comparable and interpretable by external stakeholders.

4. Product emissions allocation for Decarbonisation Progress Level (DPL) classification

4.1 Product emissions allocation for DPL classification – Objectives and principles for decision-making

Objective	To develop an emissions allocation methodology that allows Decarbonisation Progress Level (DPL) classification, and the claims that go with it, to be made at a more granular level (e.g. for products and production lines), so that decarbonisation progress can be recognised more precisely as a site transitions.
Guiding principles for decision-making	1. Transparency – Allocation rules, traceability and data requirements are clearly documented, enabling results to be understood, reproduced and independently verified. 2. Additionality – Product-level differentiation is supported by the underlying physical production system and reflects genuine decarbonisation actions, inputs or configurations, rather than accounting choices alone. 3. Credibility – The methodology is scientifically robust, aligned with the site-level framework and produces auditable results that accurately reflect product attributes, avoid double counting and support reliable claims.
Rationale	The DPL classification system, introduced in Version 2.1 of the Production Standard (published May 2024) established a system boundary at the site-level to assess the performance of a steelmaking site relative to the global average (DPL1) and achievement of near-zero emissions (DPL4).



The purpose of the site-wide average is to incentivise decarbonisation of the steelmaking facility as a whole. This provides a consistent, comparable and conservative measure of site-level performance, without allocating shared emissions to individual products. However, **as sites transition to lower-emission technologies, investment is likely to happen at the level of process rather than the entire site all at once. The site-average approach does not recognise or reward these lower-emission products or production lines during the transition.** Enabling credible product-level claims could therefore support further investment in decarbonisation by responding to emerging market demand. **Workstream 3 asks whether, and how, a site could instead differentiate DPL claims by product or production line, so that lower-emission products can be marketed as such at the earliest feasible stage.**

4.2 Product emissions allocation for DPL classification – Proposed methodological considerations and key questions for public consultation

To date, no Working Group or Technical Advisory Group has been convened on this scope, therefore, the first public consultation sets out open questions on **definitions, the accounting approach, allocation rules, traceability and safeguards rather than a settled methodology.** This follows on from a 2025 member survey in which 68% of respondents supported enabling this kind of differentiated, production-line or product-level claim, alongside strong support for robust safeguards against over-allocation. The methodology is also being developed with an eye to interoperability with other schemes that already allow production-line or product-level certification, such as the China Iron and Steel Association (CISA) China to Future (C2F) Standard (2024) and the Low Emissions Steel Standard (LESS) (2025).

Major proposed changes and key questions for public consultation

In summary, the workstream addresses within the production emissions methodology: what is assessed, how emissions and attributes are allocated, what safeguards and traceability are needed to ensure credibility, and how the resulting claims and data should be communicated.

Out of scope:

- The 'cradle-to-crude steel' life-cycle scope and the existing DPL thresholds would not change — only the physical system boundary used to calculate the average (site, production line, or product) would become flexible.
- This is distinct from the Product Carbon Footprint / Environmental Product Declaration requirements addressed in Workstream 2, which assess a product's lifecycle impact; a product-level DPL is instead a like-for-like comparison of decarbonisation progress, and the two requirements would continue to sit alongside one another.

When reading this section, it is recommended to consult the public consultation chapter 'Enabling Claims' to understand how the claims are to be revised in the broader context of the Standard. The purpose of this revision scope in P10 is to provide the rules system to enable more nuanced DPL claims.

A more detailed description of the P10 revision proposal related to product emissions allocation for DPL classification, including a comprehensive set of public consultation questions, is available upon request for those stakeholders with technical expertise and interest in providing feedback. Email standards@responsiblesteel.org for access.

ResponsibleSteel will also be convening member Working Groups in Q4 2026 – please email us demonstrating your interest in joining these conversations by October 30th.

Table 3: Proposed changes for P10 requirements related to product emissions allocation for DPL classification

Proposed change
A more flexible system boundary. The site-wide, annual boundary becomes flexible, so that claims can be made at finer physical granularity — individual products, product groups, product categories, process routes, production lines, or grouped sites — and potentially over a shorter or variable reporting period.
Controlled mass balance: only claim as much low-emission steel as the physical production system supports. ResponsibleSteel considers three attribution approaches for adoption in the product emissions allocation methodology: site-level proportional (uniform), site-level proportional (physically constrained) and site-level selective product. The first two approaches maintain a clear connection between product-level claims and the physical production system by ensuring that emissions are attributed in proportion to relevant physical inputs and outputs. The site-level proportional approach attributes the site-level average to eligible products, consistent with the current ResponsibleSteel approach. The physically constrained approach allows greater differentiation between products or production lines, while limiting allocation to what is physically and technically possible. The site-level selective product approach allows emissions attributes to be assigned selectively to specified products, subject to defined eligibility and allocation constraints. Any allocation approach must maintain a credible connection between product-level claims and the physical production system; non-proportional allocation is not permitted (refer to Annex E – Mass balance archetypes in the steel sector).
A clear and limited role for market instruments. Market instruments may contribute to reduce the reported emissions where they meet defined requirements for eligibility, credibility and traceability. These may include energy instruments (which are permitted within the site-wide approach), such as Renewable Energy Certificates (RECs), Guarantees of Origin (GOs) and Power Purchase Agreements (PPAs), and, where appropriate, emerging commodity certificates, such as green iron traded through a credible Book & Claim registry. Book & Claim instruments may be eligible where they enable the attribution and traceability of emissions to specified quantities of product within an attributional GHG accounting framework. Project-based or pooled GHG reduction credits would not be eligible, as these represent consequential (or project-based) emissions reductions rather than the attribution of embodied emissions to products. GHG reduction certificates would not be eligible, in line with the site-wide approach. Clear requirements for matching, tracking and cancellation would apply to all eligible instruments to prevent double counting.
Minimum safeguards against over-allocation. Additional integrity safeguards are proposed on top of the system boundary and attribution rules: • The whole site must be certified. • The site must have reached at least the DPL1 on its site-wide average before it can make any claim about an individual product. • The approach has an expiration date (e.g. 2035). This is a bridge for the transition period, not a permanent feature. • A product cannot be credited with lower emissions than the site's best available technology could physically achieve.
On-site traceability, physical or digital. Allocated attributes must be demonstrably linked to the product, sufficiently robust digital records, or a combination of both.



5. Summary of key questions for consultation

The key questions for public consultation are summarised below, which have been selected from a far longer list of questions contained in the detailed workstream documents.

Table 4: Summary of key questions for public consultation that affect Principle 10

Key questions for consultation
Regarding climate transition planning, to what extent do you agree with the following statements? 1. Overall, the proposed changes to P10 related to climate transition planning (as summarised in Table 1) are acceptable to me. 2. Replacing the requirement to meet a sector-wide, temperature-aligned pathway with the requirement to have an explicit corporate commitment to achieve net-zero emissions by 2050 improves the clarity and auditability of the requirement. 3. A net-zero target year beyond 2050 can be justified by national circumstances, such as where relevant sites are located in developing-country contexts or in countries with an established national net-zero target beyond 2050. 4. Where an organisation operates sites across multiple countries, the justification should consider its overall geographic footprint and capacity to decarbonise. 5. Greater expectations should apply where the organisation is headquartered in, or predominantly operates in, developed countries. 6. Material upstream Scope 3 emissions should be included alongside Scope 1 and 2 for defining a net-zero emissions target at the corporate level 7. If material Scope 3 emissions are included in the net-zero emissions target, there are certain GHG Protocol categories that should be mandatory for inclusion. 8. Please explain your answer, defining any mandatory GHG Protocol Scope 3 categories (1–15) you would set for the inclusion of Scope 3 emissions. 9. To determine whether near-term targets can credibly contribute to the long-term net-zero ambition, auditors would need evidence of both the strategy (a documented plan setting out the actions, investments and technologies expected to deliver the near-term targets and long-term ambition) and the feasibility of the targets (evidence that they are achievable based on the organisation's operations, planned investments and available technologies). 10. Successful near-term implementation of a corporate Climate Transition Plan (CTP) should be demonstrated by achievement of the published near-term emission reduction targets and/or demonstrated completion of defined actions and milestones set out in the CTP. 11. Site-level achievement of Decarbonisation Progress Level (DPL) 1 by 2030 should be the minimum requirement for demonstrating credible near-term progress. DPL1 ranges from ≤ 2.80 tCO₂e/t crude steel (cs) at 0% scrap to ≤ 0.50 tCO₂e/t cs at 100% scrap, covering Scope 1, Scope 2 and material upstream Scope 3 emissions. Audits conducted after 31 December 2030 should demonstrate achievement of at least DPL1 using data for the 2030 calendar year. (Refer to the ResponsibleSteel DPL Guide for more information on DPL1). Regarding GHG emissions accounting methodologies, to what extent do you agree with the following statements? 12. Overall, the proposed changes to P10 related to GHG emission accounting methodologies (as summarised in Table 2) are acceptable to me. 13. Use of the ResponsibleSteel emissions accounting methodology should be mandatory for steelmaking sites to provide a comparable measure of crude steel GHG emissions intensity, in line with the SSP Transparency Criteria.

14. Alongside the declaration of crude steel GHG emissions intensity, steelmaking sites should be required to declare the percentage of scrap in their metallic inputs, in line with the SSP Transparency Criteria.
15. Sites upstream or downstream of steelmaking (e.g. ironmakers, downstream steel processors) should be required to disclose the emissions intensity of production instead of their annual emissions (which is what they are currently required to do).
16. Sites upstream or downstream of steelmaking (e.g. ironmakers, downstream steel processors) should use a common ResponsibleSteel GHG emissions accounting methodology to calculate the emissions intensity of production which allows flexibility in the system boundary cut-off point to reflect different operational configurations (e.g. to capture iron production, crude steel production, or hot-rolled steel production).
17. The conservative default embodied GHG factors (i.e. a 1.2 multiplier applied to the global average for most materials, or 1.6 for methane-intensive materials) should be replaced by a mandatory Primary Data Share (PDS) calculation and disclosure, as proposed in Annex D, and in line with the data quality indicator in the SSP Transparency Criteria.
18. The SSP Transparency Criteria for GHG Emissions Reporting, including a mandatory requirement to disclose the 'mining to crude steel' emissions intensity in addition to the 'cradle to gate' GWP value in the EPD/PCF, should be incorporated into the requirements for product-level carbon footprint reporting.

Regarding **product emissions allocation for Decarbonisation Progress Level (DPL) classification**, to what extent do you agree with the following statements?

19. Overall, the proposed changes to P10 to enable DPL classification for products and production lines in addition to the site-wide average (as summarised in Table 3) is acceptable to me.
20. For sites to make DPL claims on products and/or production lines, the whole site should be covered by Core Site certification at a minimum.
21. For sites to make DPL claims on products and/or production lines, the whole site should have met at a minimum DPL 1.
22. The allocation of renewable energy attributes to specific products or production lines, restricted to the relevant physical flow (i.e. controlled mass balance), is acceptable to me. *For example, 1000 MWh of renewable electricity attributes could be allocated to a single production line at a site, reducing its market-based Scope 2 emissions to near-zero.*

6. Proposed Revisions to the Glossary

Each new and revised Glossary entry arising from the three P10 workstreams is consolidated here, marked NEW or UPDATED. These are working descriptions for consultation, to be finalised after responses are consolidated.

Term	Proposed working description
Climate transition planning	
Climate transition plan NEW	A plan comprising target setting, pathway determination and strategy development, with resilience testing through climate-related risk and opportunity analysis, and regular review through clear governance. The plan is the outcome of the transition planning process; the strategy is the actions and timelines within it.



Term	Proposed working description
Credible climate transition plan <i>NEW</i>	A climate transition plan that is transparent, measurable, governed and open to verification; comprehensive and well maintained, so that users can make informed decisions; internally consistent and integrated into the corporate owner's broader strategy; and sufficiently ambitious in its targeted emissions reductions and feasible in the near-term strategy to achieve them. Credibility is judged by whether the plan has the near-term actions and accountability to make its ambition plausible, even where ultimate success is uncertain. Adapted from CDP (2023).
Climate-related physical risk <i>NEW</i>	Risk resulting from climate change, either event-driven (acute) or arising from longer-term shifts in climatic patterns (chronic). As defined in IFRS S2 (2023), Appendix A.
Climate-related transition risk <i>NEW</i>	Risk arising from efforts to transition to a lower-carbon economy, including policy, legal, technological, market and reputational risk. As defined in IFRS S2 (2023), Appendix A.
Climate-related opportunity <i>NEW</i>	The potential positive effects arising from climate change for an entity, including those produced by efforts to mitigate and adapt to it. As defined in IFRS S2 (2023), Appendix A.
Long-term <i>TO BE UPDATED</i>	A time horizon consistent with the net-zero target.
Near-term <i>NEW (Replaces medium-term)</i>	A time horizon of three to five years from the year of certification. A near-term target expiring during the validity of a certificate creates a non-conformity unless replaced by an updated target at the surveillance audit.
Net-zero <i>TO BE UPDATED</i>	An organisation that has reduced Scope 1, 2 and 3 GHG emissions along a 1.5°C-aligned, science-based pathway to a very low residual level as close to zero as possible, being emissions that cannot be further eliminated with commercially available technologies, and that neutralises those residual emissions at that point and thereafter with durable CO ₂ removals claimed exclusively by it. Draws on the Race to Zero criteria, ISO/IWA 42:2022 Net zero guidelines, and the SBTi Corporate Net-Zero Standard.
Operating segment <i>NEW (Replaces Strategic Business Unit)</i>	An organisational unit operating as a distinct business with responsibility for its own strategy, management and financial performance. It may comprise one or more sites, facilities or business operations, and is typically managed independently within a larger corporate entity. Aligned with IFRS S2 (2023).
Portfolio of sites <i>NEW</i>	A defined group of sites from within the same Operating Segment. The certificate applicant must be able to demonstrate that they are managed within one. No change to the existing meaning; added because the proposed requirements rely on it.
Corporate owner <i>TO BE UPDATED</i>	The legal entity or entities having ultimate control over the activities of a site applying for certification, typically the parent company under whose name the site operates. For joint ventures the requirements may apply to more than one legal entity. Determined as part of the application process.
Material / materiality <i>NEW</i>	Topics that represent the organisation's most significant impacts on the economy, environment, and people, including impacts on their human rights. Aligned with GRI 3: Material Topics (2021).
GHG Emissions accounting	
Alignment <i>NEW</i>	The state of commonality between two approaches or systems. As defined in the Steel Standards Principles Glossary.



Term	Proposed working description
Harmonisation <i>NEW</i>	The process of creating common rules in different methodologies to create consistency and compatibility. As defined in the Steel Standards Principles Glossary.
Interoperability <i>NEW</i>	The state of measurement methodologies, or thresholds, sufficiently aligned to enable conversion between two or more schemes. It requires a mechanism to enable operation and a governance system to oversee it. As defined in the Steel Standards Principles Glossary.
Primary Data Share (PDS) <i>NEW</i>	A data quality indicator expressing the share of total emissions based on primary emissions data rather than secondary emission factors. Primary (specific) data is collected directly from operations or suppliers; secondary (generic) data comprises industry averages, life cycle inventory databases or proxy datasets. Adapted from the GHG Protocol Product Life Cycle Accounting and Reporting Standard (2011).
Attributional accounting <i>NEW</i>	GHG accounting that quantifies and tracks total emissions within a defined inventory boundary over time, typically relative to a historical base year, with emissions organised across Scopes 1, 2 and 3. As defined in the GHG Protocol Actions and Market Instruments Standard, Phase 1 White Paper (2026).
Consequential accounting <i>NEW</i>	GHG accounting that estimates the change in emissions and removals resulting from a project, action or intervention, relative to a baseline in which it did not occur. As defined in the GHG Protocol Actions and Market Instruments Standard, Phase 1 White Paper (2026).
Mass balance <i>NEW</i>	The principle that the total quantity of material, or of defined attributes, entering a system equals the total leaving it, adjusted for changes in inventory, process losses, by-products and transformations. Distinct from the mass balance chain of custody model.
Traceability <i>NEW</i>	The ability to track and verify the history and location of a material's movement through defined stages of production, processing and distribution. Adapted from ISO 22095:2020, Chain of custody — General terminology and models, and ISEAL Chain of Custody Models and Definitions v2.0 (2025).
Steelmaking and products	
Batch <i>NEW</i>	A defined quantity of steel produced under substantially uniform conditions over a specified period or production run, which can be uniquely identified and traced through production.
Production line <i>NEW</i>	A defined set of connected processes and equipment within a site that together produce a specific product or group of products, with sufficiently distinct inputs, outputs and production data to allow its production and associated emissions to be separately identified.
Site <i>TO BE UPDATED</i>	The physical entity under management or control.
Steel product <i>TO BE UPDATED</i>	A steel output produced to a defined specification and intended for sale or further processing, characterised by grade, dimensions, form and applicable standards, whether semi-finished or finished. Hot rolled steel, section, plate, rebar, engineering steel, wire rod, seamless pipe and welded pipe are steel products.
Steel product category <i>NEW</i>	A grouping of steel products with similar metallurgical characteristics and production requirements. Product categories include carbon steels, stainless steels and high alloy steels.
Market instruments	
Market instrument (or market-based mechanism) <i>NEW</i>	A contractual arrangement between two or more parties enabling the creation, transfer or claiming of GHG-related environmental attributes. As defined in the GHG Protocol Phase 1 White Paper (2026).



Term	Proposed working description
Environmental Attribute Certificate (EAC) <i>NEW</i>	An instrument conveying environmental or sustainability-related characteristics of an activity or commodity. They fall into two categories: carbon credits, and energy and commodity certificates. As defined by SBTi (2025).
Energy certificate (or energy attribute certificate) <i>NEW</i>	A category of market instrument representing certain attributes of the energy generated, but not the energy itself. As defined in the GHG Protocol Scope 2 Guidance (2026).
Commodity certificate <i>NEW</i>	A category of market instrument representing the environmental attributes of an underlying good, product or service. Attributes may be binary, such as renewable against non-renewable energy, or metric-based, such as a stated emission factor. As defined in the GHG Protocol Phase 1 White Paper (2026).



Annex A: Proposed Revised Structure of Principle 10

The revised, consolidated structure proposes six distinct criteria for Principle 10, spanning corporate climate transition planning, site climate transition planning, site-level emissions accounting, site-level GHG emissions intensity determination for steelmakers, Decarbonisation Progress Level classification, and GHG emissions disclosure. This more logical grouping of requirements, and revised criterion titles, support clearer communication of their intent and enhanced auditability.

Criterion	Title	Changes proposed
10.1 (Core)	Corporate climate transition planning <i>(previously 10.1: Corporate commitment to achieve the goals of the Paris Agreement & 10.2: Corporate Climate-Related Financial Disclosure)</i>	Revised to explicitly detail a climate transition plan which includes the targets, strategy, implementation, and financial aspect. Absorbs the current Criterion 10.2 related to climate-related financial risks & opportunities.
10.2 (Core)	Site climate transition planning <i>(previously 10.5: Site-level GHG emissions reduction targets and planning)</i>	Currently Criterion 10.5. Revised to explicitly detail a site-level climate transition plan and create links to the corporate-level climate transition plan.
10.3 (Core)	Site GHG emissions determination – general <i>(previously 10.3: Determination of GHG emissions for the purpose of site-level GHG emissions reduction targets and planning)</i>	Absorbs the current Criterion 10.4 methodology for steelmaking sites, i.e. mandatory use of the ResponsibleSteel methodology rather than allowing a choice between multiple recognised standards. Remains as is for non-steelmaking sites with minor changes.
10.4 (Core)	Site GHG emissions intensity determination – steelmakers <i>(previously 10.4: Determination of site-level GHG emissions for the purpose of reporting GHG emissions intensity when producing crude steel & 10.6.1–10.6.2)</i>	Specific requirement for sites producing crude steel (carbon, stainless and/or high alloy), including the third-party verification requirement currently found in 10.4.1.c and steelmaker-specific data points (e.g. scrap percentage).
10.5 (Progress)	Decarbonisation Progress Level classification <i>(previously 10.6.3 & 10.6.4 within 10.6: Requirements to market or sell products as ResponsibleSteel certified)</i>	Revised to remove claims-related language (e.g. references to steel products, co-products or by-products to be marketed or sold as ResponsibleSteel certified) and to clarify the product carbon footprint requirements.
10.6 (Core/Progress)	GHG emissions disclosure <i>(previously 10.7: GHG emissions disclosure and reporting)</i>	Updated disclosure points for improved comparability, including a shift to emissions intensity metrics where applicable.

Note the following Annexes in the Production Standard related to Principle 10:

Annex 4 – List of mandatory material inclusions for upstream emissions.

Annex 5 – Default embodied GHG values.



Annex B: Options for site-level accounting at non-steelmaking sites

These four options are the subject of Question 10. They apply to pellet producers, ironmakers, downstream processors and other supply chain members that ResponsibleSteel certifies but for which the crude steel intensity metric is not meaningful.

	Option 1: Current approach – annual emissions, cradle-to-gate (Mt CO ₂ e/year)	Option 2: Flexible methodology with required material Scope 3, plus mandatory intensity declaration (t CO ₂ e/t product)	Option 3: Common ResponsibleSteel methodology with a flexible system boundary cut-off point	Option 4: Common ResponsibleSteel methodology with modular system boundaries
Comparability between certified sites	Low. Different methodologies and absolute emissions prevent meaningful comparison.	Medium. The intensity metric improves comparison, but methodological differences remain.	High. A common methodology gives consistent results within each declared boundary.	Very high. A common methodology with standardised modules maximises comparability across facilities and supply chains.
Applicability across the value chain	High. All sites can report total annual emissions.	High. Applicable to all sites regardless of production configuration.	High. Accommodates steelmakers, ironmakers and downstream processors through alternative declared boundaries.	Very high. Explicitly designed to accommodate different production stages and supply chain configurations.
Implementation effort for ResponsibleSteel	Very low	Low	High	Very high
Implementation effort for certified sites	Very low	Low	Medium	High
Ability to benchmark GHG performance	Low. Absolute emissions give limited insight into performance.	Low. Variable methodologies produce incomparable intensity declarations.	High	Very high

Under Options 3 and 4 the declared boundary would be expressed per tonne of iron, crude steel, hot rolled steel or finished steel product. Option 4 would report each module separately — cradle-to-iron, iron-to-crude, crude-to-hot-rolled — rather than a single figure.



Annex C: Proposed revised default embodied GHG values

Current and proposed default embodied GHG values

Green = revised value; Red = added value

Material	Current base value	New base value (proposed change Δ)	Unit	Source	Rationale
Cold iron, charcoal-based	1.958	1.958	t	CRU methodology for ResponsibleSteel, 2026	
Cold Iron, coal-based	2.186	2.186	t	CRU methodology for ResponsibleSteel, 2026	Renamed from 'Cold Iron, generic'
DRI, gas-based*	1.016	1.098 (+0.082)	t	CRU methodology for ResponsibleSteel, 2026	Updated value from CRU in 2026
DRI, coal-based	2.186	2.186	t	CRU methodology for ResponsibleSteel, 2026	
Granulated pig Iron (GPI)	2.186	2.186	t	CRU methodology for ResponsibleSteel, 2026	
Hot briquetted iron (HBI)*	1.016	1.098 (+0.082)	t	CRU methodology for ResponsibleSteel, 2026	Updated value from CRU in 2026
Iron ore					Replaced by ore products below
Lump ore*		0.040 (New)	t	CRU methodology for ResponsibleSteel, 2026	Added based on members' feedback
Pellet feed*		0.056 (New)	t	CRU methodology for ResponsibleSteel, 2026	Added based on members' feedback
Sinter fines*		0.047 (New)	t	CRU methodology for ResponsibleSteel, 2026	Added based on members' feedback
Pellets	0.196	0.196	t	CRU methodology for ResponsibleSteel, 2026	
Sinter	0.304	0.304	t	CRU methodology for ResponsibleSteel, 2026	
Aluminium*		14.400 (-2.319)	t	International Aluminum Institute, 2024	Updated source to replace Sphera value
Cobalt*		28.200 (New)	t	Cobalt Institute, 2019	Added for completeness
Copper*		3.788 (-0.085)	t	International Copper Association, 2023	Updated source to replace Sphera value
Lead			t		Removed Sphera reference
Magnesium*		28.000 (-5.208)	t	International Magnesium Association, 2020	Updated source to replace Sphera value
Manganese*		6.000 (-7.329)	t	Tao et al, 2024	Updated source to replace Sphera value
Molybdenum oxides	5.000	5.000	t	IMOA, 2022	
Nickel oxides*	20.279	40.000 (+19.721)	t contained Ni	Wei et al, 2020	Updated source (unit changed to / t Ni)
Nickel metal*	10.968	14.000 (+3.032)	t contained Ni	Wei et al, 2020	Updated source (unit changed to / t Ni)
Silicon (Metal)					Removed Sphera reference
Tin*	5.774	6.632 (+0.858)	t	International Tin Association 2019	Updated source to replace Sphera value
Zinc*		3.890 (New)	t	International Zinc Association, 2023	Added for completeness
Ferro-Chromium*		10.000 (+3.192)	t contained Cr	ICDA, 2022	Updated source (unit changed to / t Cr)
Ferro-Molybdenum, 67% Mo*	8.040	7.410 (-0.630)	t	IMOA, 2025	Updated value from IMOA in 2026



Ferro-Manganese					Removed Sphera reference
Ferro-Nickel (≥ 15% Ni)*		51.000 (+39.734)	t contained Ni	Nickel Institute, 2025	Updated source (unit changed to / t Ni)
Ferro-Niobium*		5.090 (New)	t	Da Silva Lima et al., 2022	Added for completeness
Ferro-Silicon					Removed Sphera reference
Ferro-Vanadium					Removed Sphera reference
Nickel pig iron (NPI) (<15% Ni)*	5.200	69.000 (+63.800)	t contained Ni	Wei et al, 2020	Updated source (unit changed to / t Ni)
Silico-Manganese					Removed Sphera reference
Argon					Removed Sphera reference
Burnt dolomite*		1.640 (+0.408)	t	Resources for the Future, 2022	Updated source to replace Sphera value
Burnt lime*		1.250 (+0.018)	t	Resources for the Future, 2022	Updated source to replace Sphera value
Crude dolomite					Removed Sphera reference
Ethanol*					Searching for reliable source to add
Graphite electrodes	0.650	0.650	t	worldsteel CO2/GHG Data Collection Methodology, v2026	
Limestone					Removed Sphera reference
Methanol*					Searching for reliable source to add
Nitrogen	0.103	0.103	k Nm ³	worldsteel CO2/GHG Data Collection Methodology, v2026	
Oxygen	0.355	0.355	k Nm ³	worldsteel CO2/GHG Data Collection Methodology, v2026	
Ammonia*					Searching for reliable source to add
Coal*	0.277	0.294	Dry t	CRU methodology for ResponsibleSteel, 2026	Updated source to replace Sphera value
Coke	0.639	0.639	Dry t	CRU methodology for ResponsibleSteel, 2026	
Diesel*		2.650 (New)	k Nm³	CRU methodology for ResponsibleSteel, 2026	Added for completeness
Heavy oil	0.276	0.276	m ³	worldsteel CO2/GHG Data Collection Methodology, v2026	
Hydrogen					Removed Sphera reference
Kerosene	0.247	0.247	m ³	worldsteel CO2/GHG Data Collection Methodology, v2026	
Light oil	0.247	0.247	m ³	worldsteel CO2/GHG Data Collection Methodology, v2026	
Liquefied natural gas (LNG)*		0.665 (New)	k Nm³	worldsteel CO2/GHG Data Collection Methodology, v2026	Added for completeness
Liquefied petroleum gas (LPG)*					Searching for reliable source to add
Natural gas*	0.665	0.600 (-0.065)	k Nm³	IEA, 2022	Updated value from IEA





Annex D: Proposed Primary Data Share equation and data type definitions

Adapted from the PACT Methodology for Product Carbon Footprints, version 3 (WBCSD, 2025).

$$\text{Primary Data Share (\%)} = \frac{\text{emissions determined from primary data (t CO}_2\text{e)}}{\text{total emissions (t CO}_2\text{e)}}$$

	Primary	Secondary
Scope 1	Site- or supplier-specific data directly measured, collected or calculated: direct combustion emissions from fuel use; process emissions such as reduction reactions and calcination; emission factors derived from site-specific fuel composition or stoichiometric calculation.	Generic or default emission factors from published sources: national inventory factors; IPCC default emission factors; industry-average fuel emission factors.
Scope 2	Location-based approach using site-specific electricity consumption with supplier-specific emission factors. Market-based instruments where supported by contractual evidence: renewable energy certificates, guarantees of origin, power purchase agreements including virtual PPAs, and green tariffs.	Emission factors from secondary sources: local, regional or national grid-average factors; residual mix factors; published electricity database factors.
Scope 3	Supplier-specific product data: a third-party verified product carbon footprint, or a third-party verified Environmental Product Declaration.	Emission factors from secondary sources: the ResponsibleSteel default embodied GHG values; where a material or fuel is not covered by those defaults, life cycle inventory databases, industry-average factors, national input-output datasets, published literature values, or default factors from the GHG Protocol or sector guidance.

Annex E: Mass balance archetypes in the steel sector

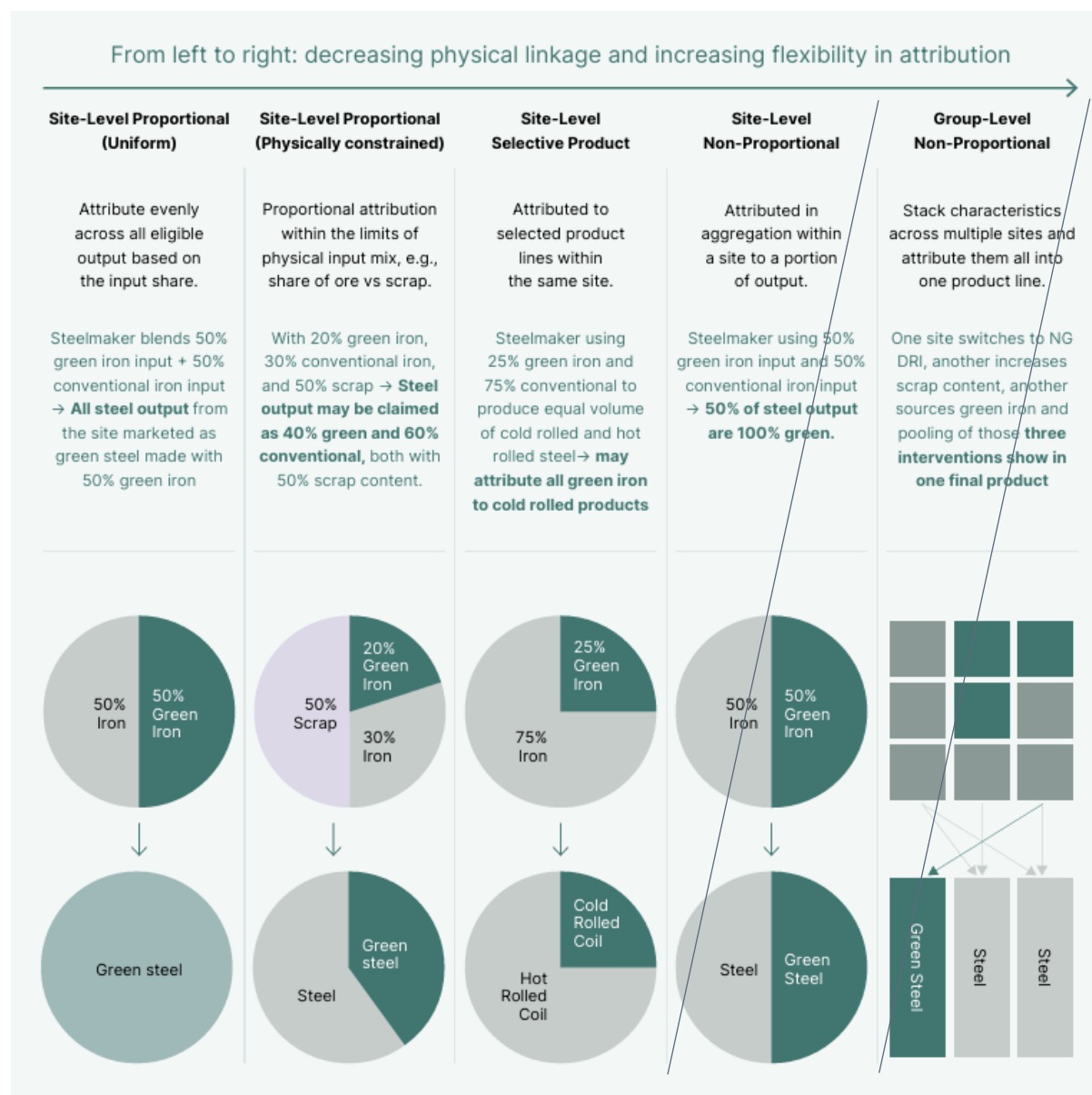


Figure 3: Mass balance archetypes in the steel sector (MPP, 2026). Only the first three options – site-level proportional (uniform) and site-level proportional (physically constrained) and site-level selective product – are considered by ResponsibleSteel for adoption in the product emissions allocation methodology.