GHG Protocol – AMI White Paper
Request For Information
Case followed by Rafik Ammar

June 12, 2026

Response for the e-NG Coalition and the e-NG Coalition on behalf of the Let the Green Gas Count Campaign to the GHG Protocol's Action and Market Instrument expert group on Multi Statement GHG reporting structure,

Re: GHG Protocol Actions and Market Instruments – Phase 1 White Paper – Request for Information

To whom it may concern,

The e-NG Coalition is pleased to submit the following response to the GHG Protocol Phase 1 Progress Update White Paper on Actions and Market Instruments (AMI). The Coalition brings together leading developers, producers, off-takers and end-users of renewable and low-carbon synthetic methane (e-NG / e-methane), produced from renewable hydrogen and biogenic or captured CO2. Our members are deploying the first commercial-scale e-NG projects worldwide, supplying gas utilities, industrial users, maritime operators and city gas networks across Europe, Asia and North America.

e-NG is an infrastructure compatible decarbonization pathway for sectors where electrification is technically or economically constrained high temperature industrial processes, gas networks and shipping. As an emerging market that relies on cross-border value chains and on contractual instruments to allocate environmental attributes across shared infrastructure, the recognition of credible market-based mechanisms in the future AMI Standard is of direct and material importance for the bankability of e-NG projects and for the credibility of corporate procurement decisions through to 2030.

The Coalition has also contributed to the joint response coordinated by the *Let Green Gas Count* campaign, which addresses the cross-cutting questions of the AMI architecture from a renewable and low-carbon gases perspective. The present submission is complementary: it focuses on the points where the e-NG sector has specific input to offer, in particular on the treatment of e-methane, the role of mass balance and book and claim across interconnected and cross border gas infrastructure (including LNG and "liquefaction-by-equivalence" configurations), the interface with sectoral regulation (notably EU RFNBO and the IMO well-to-wake framework), and the need for a strengthened interim signal ahead of the 2028 final standard.

We welcome the direction of travel reflected in the Phase 1 White Paper in particular the introduction of a multi statement reporting structure that creates space for the credible integration of market instruments and we remain at the disposal of the Secretariat and the Technical Working Group to discuss the points raised in this response or to provide additional input as Phase 2 progresses.

Yours faithfully,

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Our response can be summarized in seven points:

1. **Multi-statement structure - supported in principle**

The Coalition supports the move toward a multi-statement structure as a meaningful step toward recognizing contractual decarbonization pathways. The physical inventory and the market-based / contractual inventory must, however, be treated as fully standalone and self sufficient statements of equal weight, not as primary metric vs supplementary disclosure.

2. **Recognition of e-NG within the framework**

The future Standard must explicitly accommodate renewable and low carbon gaseous fuels, including e-methane produced from renewable carbon hydrogen and biogenic or captured CO2, by clear analogy with the treatment of biomethane already referenced in the Phase 1 White Paper. Technology neutrality should not result in the de facto exclusion of infrastructure compatible molecules.

3. **Integrity over prescription**

Phase 2 should set principles-based safeguards (no double issuance, no double claiming, single use retirement, third party verification, transparent disclosure) rather than prescriptive operational rules that risk being inconsistent with established certification systems.

4. **Gas specific deliverability and time matching**

Because renewable and low carbon gases can be stored over the long term, longer matching periods including multiyear banking schemes should continue to be permitted; the sub annual matching debate from electricity is not transferable to gas. Deliverability should be satisfied by interconnected gas infrastructure or by physical delivery in liquefied form (LNG / liquefied e-NG), reflecting the reality of global e-NG value chains.

5. **Interoperability with existing frameworks**

The AMI architecture must be designed to operate alongside, not against, EU RED / RFNBO rules, supply chain criteria in Japan, US LCFS aligned schemes and IMO well to wake methodologies. Divergence would impose significant cost and uncertainty on cross border e-NG supply chains and would risk excluding legitimately certified renewable and low-carbon fuels produced under any of these regimes.

6. **Workable chain of custody for shared infrastructure**

Mass balance and book and claim should be explicitly recognized for renewable and low carbon gases in shared, interconnected infrastructure. Phase 2 should also address “liquefaction by equivalence” configurations, which are central to the bankability of cross border e-NG value chains.

7. **Strengthened interim signal before 2028**

A formal Standard is only expected by 2028. The Coalition recommends that the GHG Protocol revise and strengthen its current interim communication (announcement of 21 August 2023), to confirm explicitly that contractual instruments for renewable and low carbon gases will be integrated, and to preserve continuity for investment decisions taken in 2026-2027.

➔ The detailed responses below follow the numbering of the RFI survey (questions 16-35).

3.1 – Multi-statement reporting structure

Q16. To what extent do you support or oppose the introduction of a new "multi-statement GHG reporting structure" for GHG reports?

☐ Strongly support

☑ **Support**

☐ Neutral / don't know / insufficient information

☐ Oppose

☐ Strongly oppose

Q17. What benefits or challenges do you think that a multi-statement reporting structure could result in? (select all that apply)

☑ **It fulfills business needs to credibly account for and report on actions and market instruments**

☑ **It supports global climate mitigation**

☑ **It supports providers of market instruments with a clear framework for developing and communicating instrument claims related to corporate GHG accounting**

☑ **It enhances transparency on companies' GHG emissions and climate action for all stakeholders**

☐ It increases comparability between companies

☐ It reduces comparability between companies

☑ **It increases reporting complexity**

☑ **It requires additional resources**

☐ Other

For an emerging cross-border sector such as renewable and low-carbon gases, the most important benefit of a multi-statement structure is that it creates a credible accounting channel for contractual procurement and chain-of-custody-based claims that today sit outside the physical GHG inventory. To deliver this benefit in practice, the structure must be designed so that reporting complexity remains proportionate to the additional information provided, and so that the contractual inventory is operationally workable for sectors such as e-methane or/and biomethane procurement in which credible decarbonization cannot be captured by a strict attributional physical inventory alone.

Q18. What changes or improvements would you recommend to increase your level of support for a multi-statement GHG reporting structure?

The e-NG Coalition welcomes the introduction of a multi-statement structure as an important step toward the credible integration of market instruments in corporate GHG reporting. To meaningfully support decarbonization through renewable and low-carbon gases, however, four design principles must be reflected in Phase 2.

First, the physical inventory and the market-based / contractual inventory must be designed as fully standalone, self-sufficient statements, each independently interpretable and with the same standing in corporate climate reporting. The framework should avoid presenting the physical inventory as the only 'real' metric and the contractual inventory as a supplementary disclosure. The current framing of the White Paper, which presents the additional statements partly as a means to "protect the integrity" of the physical inventory, inadvertently signals an implicit hierarchy. For e-NG, where

contractual procurement is the only credible pathway to allocate environmental attributes across shared infrastructure, that implicit hierarchy would materially weaken the framework's relevance.

Second, explicit accommodation of renewable and low-carbon gaseous fuels. The Phase 1 White Paper references biomethane certificates as an example of qualifying contractual instruments. This precedent must be carried forward and extended in Phase 2 to e-methane and renewable / low-carbon hydrogen produced via power to gas or similar pathways. Technology neutrality should not lead, by default, to the de facto exclusion of infrastructure-compatible molecules.

Third, principles-based safeguards. Quality criteria should focus on integrity (no double issuance, no double claiming, single-use retirement of certificates, third party verification, transparent disclosure of attributes) and remain interoperable with existing certification frameworks rather than prescribing operational details that risk fragmentation with EU RED / RFNBO rules, supply-chain criteria in Japan, US LCFS aligned schemes and IMO WTW methodologies.

Fourth, proportionate reporting burden. The introduction of multiple statements should not result in disproportionate administrative or compliance burdens, particularly for first-of-a-kind e-NG projects, which already navigate multiple overlapping jurisdictional reporting regimes.

Q19. Would you like to provide additional feedback on specific elements of the multi-statement GHG reporting structure?

☑ **Yes**

☐ No

3.2 – Purpose, goals and objectives

Q20. To what extent do you agree with the "Purpose, goals, and objectives" (Section 4 of the White Paper)?

☐ Strongly agree

☑ **Agree**

☐ Neutral / unsure

☐ Disagree

☐ Strongly disagree

Q21. Please explain the rationale behind your previous response and add what changes or improvements you would recommend for "Purpose, goals and objectives" (Section 4).

Section 4 represents a positive step forward, but its framing remains cautious: the additional statements are still presented largely as supplementary disclosures designed to “protect the integrity” of the physical inventory, rather than as integral components of corporate climate accounting in their own right. For an emerging sector like e-NG, where the company's most material decarbonization actions contractual procurement of certified renewable / low carbon gas across shared infrastructure simply cannot be reflected in an attributional physical inventory by design, this framing inadvertently signals that those actions are second class.

The physical inventory and the market-based / contractual inventory must be designed as fully standalone, self-sufficient statements, each independently interpretable and with the same standing in corporate climate reporting. The framework should avoid presenting the physical inventory as the only 'real' metric and the contractual inventory as a supplementary disclosure. We recommend that the Purpose statement be revised to make explicit that the physical inventory and the market based / contractual inventory are equally valid lenses on corporate climate performance, each addressing different but legitimate questions, “what physically happened on site” versus “which climate actions and contractual decarbonization choices the company has made.”

In addition, the Purpose section should explicitly recognize that the contractual inventory and the GHG impact statement capture decarbonization pathways such as the contractual procurement of renewable and low-carbon gases through credible certificate systems and chain of custody models that an attributional physical inventory alone cannot reflect, and that this recognition is essential to direct corporate investment toward scalable, infrastructure compatible decarbonization solutions.

3.3 – Market-based GHG inventory statement

Q22. To what extent do you think the market-based GHG inventory statement should be included within a multi-statement reporting structure?

☑ **It should be included**

☐ I am neutral about it

☐ It should not be included

Q23. Please explain the rationale behind your responses in this section and provide any additional comments on the market-based GHG inventory statement that should inform Phase 2.

The market-based / contractual inventory is the single most important element of the AMI architecture for the e-NG sector. The bankability of e-NG projects and the credibility of corporate procurement decisions depends on the existence of a robust accounting channel through which the environmental attributes of certified renewable and low-carbon gases can be claimed by end users, irrespective of which exact molecule flows through the meter at the point of consumption. The Coalition therefore strongly supports the inclusion of this statement.

Renaming. We recommend renaming the statement to "contractual GHG inventory." This name better describes the underlying logic, avoids confusion with the existing Scope 2 "market-based" method, and reinforces the message that the statement is a fully fledged inventory on an equal footing with the physical inventory.

Integrity safeguards. Phase 2 should set out a clear set of principles-based integrity safeguards, focused on preventing double issuance and double claiming of attributes, ensuring single use retirement / cancellation of certificates once claimed, requiring third party verification of registries and chain-of-custody operators, and ensuring transparent disclosure of the attributes being claimed. These principles are sufficient to protect integrity without dictating overly prescriptive operational rules.

Gas specific time matching and banking. Because renewable and low-carbon gases can be stored over the long term in dedicated and shared infrastructure, **longer matching periods including multi year banking schemes should continue to be permitted** for gaseous fuels in the future Standard. The sub-annual matching debate that has shaped recent Scope 2 discussions reflects the physical characteristics of electricity and is not transferable to gas. Phase 2 should explicitly confirm that the choice of matching period is left to jurisdictions and certification frameworks, provided the underlying integrity safeguards above are met.

Gas specific deliverability. Deliverability should be demonstrated by a meaningful physical link between production and consumption. This can take one of two forms: (i) connection through interconnected gas infrastructure (as in the European gas system, or domestic city gas networks), or (ii) physical delivery of certified renewable / low-carbon gas in liquefied form (LNG / liquefied e-NG) from production regions that are not directly grid connected. This dual approach reflects the reality of global e-NG value chains, where the most credible near term volumes will be produced in resource-rich regions and shipped to demand centers in liquefied form.

Mass balance, book and claim and "liquefaction by equivalence." Mass balance is the appropriate chain of custody model for interconnected gas infrastructure, while book and claim plays a complementary role for cross border allocation between producers, traders and end users. Both should be explicitly recognized in the contractual inventory, with the safeguards described above. The Standard should also explicitly address "liquefaction-by-equivalence" configurations, in which certified e-NG

injected into a producing-region gas grid is matched, on a mass balance basis, with an equivalent volume of LNG exported to demand markets. This configuration is central to the bankability of several first of a kind cross border e-NG projects.

Scope 1, 2 and 3 applicability. For e-NG and other renewable and low carbon gaseous fuels, the contractual inventory must be operable across the three scopes: **Scope 1** for fuels combusted on site by the reporting entity; **Scope 2** via gas distribution utilities and certified city gas supply; and **Scope 3** most critically for upstream and downstream value-chain emissions, including category 11 (use of sold products) for gas producers and category 1 / 4 for downstream users in maritime and industry. A framework usable only in Scopes 1 and 2 would severely limit the demand signal needed to scale e-NG.

Interoperability with existing frameworks. The contractual inventory should be designed to be interoperable with existing and emerging certification frameworks, in particular: **EU RED / RFNBO rules and the Union Database; supply-chain criteria in Japan; US LCFS-aligned schemes; and the well-to-wake methodologies being developed at the IMO**. Phase 2 should explicitly map points of convergence and divergence with these frameworks to avoid imposing duplicative reporting obligations on cross-border e-NG value chains, and to ensure that legitimately certified renewable and low-carbon fuels produced under any of these regimes are not inadvertently excluded from the future Standard.

3.4 – GHG impact statement

Q24. To what extent do you think the GHG impact statement should be included within a multi-statement reporting structure?

☑ **It should be included**

☐ I am neutral about it

☐ It should not be included

Q25. To what extent do you agree with the proposed sub-categories for the GHG impact statement?

For each of the five sub-categories – (1) Within organizational boundary impacts, (2) Value chain associated impacts, (3) Sector associated impacts, (4) Beyond value chain and sector (global) impacts, and (5) GHG impacts of sold products – our selection is the same:

☑ **It should be included – for all five sub-categories**

Q26. Should any of the GHG impact statement sub-categories be merged for simplification and greater clarity?

☑ **None should be merged**

☐ Within organizational boundary impacts should be merged with value chain associated impacts

☐ Value chain associated impacts should be merged with sector-associated impacts

☐ Sector-associated impacts should be merged with Beyond value chain and sector (global) impacts

☐ Value chain associated impacts should be merged with GHG impacts of sold products

☐ Other

Q27. To what extent do you agree that consequential reporting approaches within the GHG impact statement should reflect both positive and negative impacts of actions?

☑ **Strongly agree**

☐ Agree

☐ Neutral / unsure

☐ Disagree
☐ Strongly disagree

Q28. How should GHG impacts of sold products (e.g. avoided emissions) be treated in the GHG impact 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

Q29. Please explain the rationale behind your responses in this section and provide any additional comments on the GHG impact statement that should inform Phase 2.

The GHG impact statement is a valuable component of the multi statement architecture for the e-NG sector. It provides a structured way to reflect mitigation outcomes that an attributional physical inventory cannot capture by design, including: the substitution effect of replacing fossil natural gas in shared infrastructure; the use of biogenic or captured CO2 as a feedstock for e-methane; upstream and downstream system level benefits in cross border value chains; and the climate value of investing in scalable, infrastructure-compatible decarbonization pathways for sectors with limited electrification options (industry, maritime, gas networks).

The five proposed subcategories serve distinct purposes and should be retained as distinct categories; merging them would reduce clarity and risk diluting different types of impact under a single label. Consequential approaches within the statement should reflect both positive and negative impacts of actions, in line with the principle of conservativeness, and avoided emissions of sold products should remain within the impact statement rather than being relegated to a separate document. For producers and traders of renewable and low-carbon gases, the most material decarbonization outcomes are downstream, in the hands of customers; treating these impacts in a separate statement would risk making them invisible in mainstream corporate climate reporting.

At the same time, the impact statement is, in its current form, difficult for stakeholders to understand and apply, due to the number of sub-categories, the variety of accounting methods (consequential vs. attributional, ex-ante vs. ex-post) and the absence of worked examples. Phase 2 should therefore prioritize:

- The development of concrete worked examples for each sub-category, including **at least one fully worked example for renewable / low-carbon gaseous fuels** (e.g. e-methane procurement displacing fossil gas in industrial use; biomethane procurement in maritime applications; use of biogenic / captured CO2 as a feedstock).
- Clear interaction rules between the impact statement and the contractual inventory, so that companies can determine without ambiguity in which statement a given action or instrument should be reported, and so that double counting between statements is structurally avoided.
- Explicit accommodation of cross-border value chains, including bunkering and maritime use cases, where WTW / WTT distinctions are central to the credibility of impact claims and where alignment with IMO methodologies is essential.

3.5 – Non-GHG indicators statement

Q30. To what extent do you think the Non-GHG indicators statement should be included within a multi-statement reporting structure?

☑ **It should be included**

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

Q31. How should the level of standardization of Non-GHG indicators be set?
☐ The AMI Standard should provide a fully standardized list of indicators ☑ **The AMI Standard should only provide general categories and leave the definition of specific indicators to sector-specific and jurisdiction-specific initiatives** ☐ The AMI Standard should not address Non-GHG indicators

Q32. Please explain the rationale behind your responses in this section and provide any additional comments on the Non-GHG indicators statement that should inform Phase 2.
A standardized Non-GHG indicators statement is useful to the extent that it provides a common reporting structure for metrics that influence decarbonization decisions but are not directly expressed in CO2e. For the e-NG sector, indicators of particular relevance include: volumes of certified renewable / low-carbon gas procured (in MWh or m3); share of certified vs. uncertified gas in the procurement mix; certificate retirement volumes; carbon intensity (CI) values for fuels and feedstocks; and exposure to specific jurisdictional regimes (EU RFNBO, IMO, Japanese certification schemes). However, the AMI Standard should remain at the level of general categories and leave the definition of specific indicators to sector-specific and jurisdiction-specific initiatives (SBTi, sectoral coalitions, regulators). A prescriptive list at GHG Protocol level would inevitably lag behind sectoral developments and risk creating inconsistencies with frameworks such as EU RED / RFNBO, supply-chain criteria in Japan and US LCFS aligned reporting. A principles based approach will support broader adoption and avoid fragmentation.

3.6 – Other comments and Phase 2 priorities

Q33. Other comments and remarks for Phase 2.
The Coalition's main strategic message to the Secretariat and the Independent Standards Board is that, for emerging cross-border sectors such as e-NG, the credibility of the AMI architecture will be judged on two practical tests: (i) can companies use it to recognize certified renewable / low-carbon gas procurement across shared and cross-border infrastructure; and (ii) is it interoperable with the certification and regulatory regimes that already shape investment decisions today (EU RFNBO, IMO, supply-chain criteria in Japan, US LCFS-aligned schemes). Phase 2 should be designed against those two tests. **Early Phase 2 stakeholder engagement.** Beyond this RFI, we encourage the GHG Protocol to engage proactively with stakeholders throughout the Phase 2 process in particular on eligibility criteria, quality criteria and safeguards for renewable and low-carbon gaseous fuels and sufficiently in advance of the public consultation on the draft Standard currently announced for Q3 2027. Iterative, transparent engagement during drafting, rather than only at the public consultation stage, will materially improve the workability of the final Standard and reduce the risk of late-stage divergence with existing certification frameworks. The Coalition stands ready to contribute technical input throughout the process. **Strengthened interim signal before 2028.** Given that the final AMI Standard is only expected to be adopted in 2028, a clearer interim signal to the market is needed in the meantime. The interim communication currently available on the GHG Protocol website (announcement of 21 August 2023) should be revised and made more assertive, to confirm explicitly that contractual instruments for renewable and low-carbon gases will be integrated into the future framework and that the 2015 Scope 2 Guidance language on qualifying contractual instruments for biogenic gas remains a useful interim reference, including by analogy for renewable and low-carbon gaseous fuels produced via power-to-gas or similar pathways. Without such a signal, there is a real risk of project delays, deferred investment

decisions and conservative auditor practices in 2026-2027, precisely the period in which several flagship e-NG projects need to reach final investment decision.

Coordination with related workstreams. The Coalition welcomes the alignment between AMI and the joint ISO-GHG Protocol revision of ISO 14067, and encourages similar coordination with the ongoing Scope 2 revision process, the SBTi Corporate Net-Zero Standard V2, and with the IMO well-to-wake framework being finalized in parallel. Misalignment between these workstreams would impose material additional cost on cross-border e-NG value chains.

Q34. What other important questions should the standard answer in Phase 2 that are not already included in Annex A?

In addition to the questions listed in Annex A, the e-NG Coalition considers that Phase 2 should explicitly address the following:

- **Treatment of renewable and low-carbon gases across Scope 1, 2 and 3.** How contractual instruments for biomethane, e-methane and renewable / low-carbon hydrogen are reported across the three scopes, and how interactions between the physical and contractual inventories are handled for fuels combusted on site by the reporting entity.
- **Residual emission factors for fuels.** The methodology, scope of application and governance of residual factors for gaseous fuels, designed so that they reinforce, rather than dilute, the value of certified renewable and low-carbon gas procurement, and avoid the punitive dynamics observed in early electricity residual-mix debates.
- **Mass balance and book and claim across interconnected and cross border gas infrastructure.** Clear, auditable rules for chain of custody models in shared infrastructure, including LNG value chains and "liquefaction-by-equivalence" configurations, with proportionate safeguards to prevent double counting.
- **Recognition of e-methane and renewable / low-carbon hydrogen by analogy with biomethane.** Confirmation that the qualifying instrument logic already referenced for biomethane in the Phase 1 White Paper extends to e-methane and renewable / low-carbon hydrogen, subject to equivalent integrity safeguards.
- **Interoperability with existing certification and traceability systems.** Interoperability with EU RED III / RFNBO and the Union Database, US LCFS aligned schemes, supply-chain criteria in Japan, emerging IMO WTW methodologies, and other recognized jurisdictional frameworks, to reduce administrative burden and avoid creating parallel certification regimes.
- **Treatment of avoided emissions, substitution effects and biogenic / captured CO2.** How avoided / displaced fossil-fuel emissions from renewable / low-carbon gas procurement are reflected in the impact statement, including for maritime applications, and how the use of biogenic or captured CO2 as a feedstock for e-methane is treated in upstream emission factors.
- **Transition and grandfathering arrangements.** How existing investments and long-term offtake contracts based on current procurement practices for renewable and low-carbon gases will be treated under the new Standard, to avoid retroactively undermining FIDs taken in 2026-2027.

Q35. I would like to sign up to stay informed about any potential pilot testing opportunities in the future.

☑ **Yes**

☐ No

The e-NG Coalition would be pleased to support pilot testing of the framework for renewable and low-carbon gaseous fuels, including e-methane, and to mobilize its members for that purpose.

Closing remarks

The e-NG Coalition thanks the GHG Protocol Secretariat, the AMI Technical Working Group and the Independent Standards Board for the work undertaken in Phase 1 and for the opportunity to provide input. We remain at the disposal of the Secretariat and the TWG to discuss any aspect of this response, to contribute technical material in Phase 2, and to support pilot testing of the framework.

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