

Survey - TECHNICAL APPROACHES TO SIMPLIFY AND HARMONISE CARBON ACCOUNTING IN THE EU

Fields marked with * are mandatory.

Introduction

In the context of the Clean Industrial Deal, the Commission committed to “simplify and harmonise carbon accounting methodologies and identify priority areas and possible avenues for simplification, harmonisation and robust verification”.

The Joint Research Centre of the European Commission is gathering technical evidence on how organisations approach carbon accounting and reporting, under different frameworks and requirements at the EU as well as at national or international level. The survey aims to identify specific challenges companies are facing as well as practical approaches adopted to harmonize and simplify current practices for carbon accounting and reporting.

Thank you in advance for your valuable contribution.

Guidance, deadline and contact details

The deadline for completing the survey is [30 September 2026](#).

Should you have any further inquiry, please do not hesitate to contact us:

JRC D.3 Unit "Sustainable Supply Chains and Bioeconomy".

Functional mail box: EC-EPLCA@ec.europa.eu

How to save and/or edit the survey

Respondents have the possibility to save the current form and edit it at a later moment. When saving the contributions as draft, a link will be automatically generated. You will have two options:

1. send this link by E-mail
2. copy to clipboard

We would strongly recommend option 1. to make sure you do not lose the link. You can also save a PDF copy of the draft.

Kindly note that after submitting a survey, any subsequent edits can only be made using the Contribution ID, that you will receive when you begin the survey. Therefore, it is necessary to either document this identification number or request a PDF containing the same ID via email (using the 'Get PDF' options available on the confirmation screen). With this contribution ID, you will have the ability to make edits to your submission on the following webpage: <https://ec.europa.eu/eusurvey/home/editcontribution> (note: not before a minimum of 5 minutes has elapsed since the initial submission).

Privacy

Further information

The JRC intends to use the data for publicly available reports. However, we acknowledge that certain data may be confidential. In such cases, please inform the JRC, and we will ensure that the data are aggregated, anonymised, or excluded from publication.

Privacy statement:

When using EU Survey for creating and managing surveys, the Commission collects and further processes personal data pursuant to Regulation (EU) N° 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data.

For more information, please consult <https://ec.europa.eu/eusurvey/home/privacystatement>

☒ I have read the privacy statement and I agree with processing my personal data

About your organisation

* Name and Surname

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* Email

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* Organization or Company Name

International Swaps and Derivatives Association (ISDA).

* Which of the following best describes your organization?

- ☐ Private company / industry
- ☒ Industry association / cluster
- ☐ Consultancy or professional services
- ☐ Software provider

- ☐ Financial institution / investor
- ☐ Research organisation / university
- ☐ Think tank / policy institute
- ☐ NGO / civil society organisation
- ☐ Government / public authority
- ☒ Other

Five ISDA members have input to this survey. Their responses are noted with the following letters:
 If Other, please specify: a) A large international bank headquartered in the EU,
 b) A large International bank headquartered in the UK,
 c) A large international bank headquartered in the EU,
 d) A global operator of financial exchanges headquartered in the USA,
 e) The commodities and energy division of a global provider of financial information headquartered in the USA

* Please select the sector(s) in which your organisation is primarily active.

- e ☒ Agriculture, forestry and fishing
- e ☒ Mining and quarrying
 - ☐ Manufacturing
- e ☒ Electricity, gas, steam and air conditioning supply
 - ☐ Water supply; sewerage; waste management and remediation activities
 - ☐ Construction
 - ☐ Wholesale and retail trade; repair of motor vehicles and motorcycles
 - ☐ Transporting and storage
 - ☐ Accommodation and food service activities
- a,b,c, ☒ Information and communication
- d,e ☒ Financial service activities, except insurance and pension funding
- ☐ Real estate activities
- ☐ Professional, scientific and technical activities
- ☐ Administrative and support service activities
- ☐ Public administration and defence; compulsory social security
- ☐ Education
- ☐ Human health and social work activities
- ☐ Arts, entertainment and recreation
- ☐ Other services activities
- ☐ Activities of households as employers; undifferentiated goods - and services - producing activities of households for own use
- ☐ Activities of extraterritorial organisations and bodies
- e ☒ Other

If Other, please specify:

e) This entity is active in multiple sectors providing data, analytics, and insight to support market based transactions.

Carbon reporting requirements

* Is your organisation required to report carbon emissions under at least one EU policy or framework?

Maximum 1 selection(s)

- c ☒ Yes
a,b,d ☒ No
e ☒ Not sure

* Which policies or frameworks does your organisation follow for carbon accounting and reporting?

- b,c ☒ EU legislation and policy frameworks (e.g. CSRD, EU ETS, CBAM, RED, EU Taxonomy, SFDR)
b ☒ National legislation
b,c ☒ International standards and methodologies (e.g. GHG Protocol, ISO)
b,c ☒ Voluntary frameworks and initiatives (e.g. Science Based Targets initiative-SBTi, Carbon Disclosure Project - CDP)
☐ Internal or company-specific policies
☐ Other
a ☒ Not sure

* If Other, please specify:

* Which specific EU policies do you report under?

- a ☒ Emissions Trading Systems (ETS)
☐ Carbon Border Adjustment Mechanism (CBAM)
☐ Renewable Energy Directive (RED)
c ☒ Corporate Sustainability Reporting Directive (CSRD)
☐ Industrial Emissions Directive (IED)
☐ Construction Products Regulation (CPR)
☐ Sustainable Finance Disclosure Regulation (SFDR)
☐ EU Taxonomy
b ☒ Other

* If Other, please specify:

Respondent b voluntarily bases their internal frameworks on the EU taxonomy and ETS

* Which carbon accounting methodologies or approaches do you use under the policies selected in the previous question?

- ☐ Renewable Energy Directive (RED)
c,d ☒ GHG Protocol (e.g. Corporate Standard, Scope 3 Standard)
☐ ISO standards (e.g. ISO 14064, ISO 14067)
☐ Product Life Cycle Assessment (LCA)
☐ Environmental Footprint
☐ Sector-specific methodologies (e.g. industry guidance)
a ☒ Internal or company-specific methodologies
b ☒

Other

☐ Not sure

* If Other, please specify:

Respondent b, GHG Protocol, SIO standards and sector-specific methodologies (PCAF)

If relevant, please provide further details on the relationship between the production process(es), EU policies and carbon accounting methodologies identified above.

Approaches to simplification

* In your organisation or in your work, have you taken any steps to harmonize and simplify carbon accounting and reporting?

Maximum 1 selection(s)

a,b,c,d ☒ Yes

☐ No

☐ Not sure

* Please briefly describe the approach(es) and their purpose

a) Harmonise processes. b) Carbon accounting is calculated and reported with reference to the 'GHG Protocol: A Corporate Accounting and Reporting Standard (2004)' and PCAF Standards. c) Have developed an internal software for primary data collection and subsequent calculation of the indicators required by all the necessary reporting. d) Established a data reporting system that collects audit-ready data and automates where possible. e) Have corporate reporting obligations supported by our corporate team. Provide emissions datasets and consulting to support benchmarking and company competitive analysis. This relates to our commercial datasets and not our corporate reporting.

* How would you classify the approaches or solutions to simplify carbon accounting and reporting described in the previous question?

c ☒ One-to-many approach: single data collection as basis for multiple reporting requirements

☐ Use of self-developed digital tools or software

☐ Use of third-party digital tools or software

☐ Aligning with a primary framework

a ☒ Developing internal processes or guidance

☐ Using external support for reporting steps (e.g. consultants)

b,d,e ☒ Other

* If Other, please specify:

b) Applied all of those listed above. d) also use third-party consultants. And we also practice a one-to-many approach and collect data once for use in various reports. e) For our commercial datasets we have organizational design elements, as well as consolidated methodologies. We also develop and commercially vend data and software solutions.

Harmonisation challenges and opportunities

* In your view, what are the primary challenges your organisation faces due to the lack of harmonisation across carbon accounting frameworks?

- b,c ☒ Duplication of effort / double counting across different reporting regimes
☐ Different boundaries or scopes (e.g., organizational vs. product vs. project level)
- c ☒ Inconsistent data sources or emission factor requirements (e.g., primary vs. secondary data)
- b ☒ Rapidly changing requirements across national, EU, and global levels
- c ☒ Lack of clear guidance on how to bridge/map standard A to standard B
- e ☒ Other
- d ☒ No significant challenges experienced

* If Other, please specify the challenges:

e) There are multiple areas and there are differing perspectives on what is priority and where to start. We certainly observe differences today in methods of quantification between public standards, compliance and emerging regulations.

* Which area of carbon accounting do you believe is most urgently in need of harmonisation?

- c ☒ Scope 3 / Value chain emissions calculation methods
☐ Product Footprinting (e.g., LCA vs. PEF methodologies)
☐ Verification, auditing, and data assurance standards
☐ Data exchange formats and digital interoperability (e.g., standard data schemas)
☐ Sector-specific emission factor databases and default values
- d ☒ Alignment between voluntary standards (e.g., SBTi, CDP) and mandatory regulatory frameworks (e.g., CSRD, CBAM)
☐ All of the above
- b ☒ Other

You selected "All of the above". Of these areas, which do you believe is most urgently in need of harmonisation?

e) My area we are primarily as analysts and we have observed most of these challenges. One of the greatest is consistency between methodologies with issues such as allocation being a core driver. Again our corporate reporting team may have different view and my comments do not reflect the view of my wider organisation as it relates to its own reporting. My comments relate to our analysis and engagement in emissions accounting generally.

* If Other, please specify the priority area:

b) We encourage alignment with International Financial Reporting Standards wherever possible to minimise jurisdictional differences in requirements for groups with international presence.
e) There are multiple areas and there are differing perspectives on what is priority and where to start. We certainly observe differences today in methods of quantification between public standards, compliance and emerging regulations.

* What actions by EU or international policy-makers would most effectively advance harmonisation?

- ☐ Establishing a single, standardized digital reporting format/schema for all carbon reporting
☐ Creating official mapping tools / crosswalks between major frameworks (e.g., CSRD vs. GHG Protocol)
- c ☒ Developing a centralized, open-access database for validated emission factors
- b ☒ Mutual recognition of verification certificates across different EU and international frameworks
☐ Simplifying Scope 3 estimation rules and data quality requirements for SMEs
- d ☒ Other

* If Other, please specify the suggested actions:

d) None to suggest

* What digital or technical tools would most effectively support your organisation in managing harmonised carbon accounting?

- ☐ Interoperable API standards for direct automated data extraction across ERP/supply chain systems
- c ☒ An official EU-wide carbon accounting digital platform or portal
- ☐ Standardized machine-readable reporting templates (e.g., XBRL / JSON schemas)
- ☐ Automated mapping tools that convert primary emissions data into multiple regulatory outputs
- ☐ AI-assisted tools for automated emission factor assignment and data validation
- b ☒ Other

* If Other, please specify technical tools needs:

b) Automated mapping tools that convert primary emissions data into multiple regulatory outputs

* What is the main internal operational burden associated with managing multiple carbon accounting frameworks?

- b ☒ High financial cost of external advisory, consulting, and auditing services
- b,c,d ☒ Excessive staff time spent on manual data conversion and re-formatting
- ☐ Internal confusion from reporting different figures under different frameworks or regulations.
- ☐ Difficulty engaging suppliers to provide data matching varying methodological requests
- ☐ Complexity in training internal teams on overlapping technical standards
- ☐ Other

* If Other, please specify the operational burden:

* Regarding verification and auditing, what level of alignment would bring the greatest administrative relief to your organisation?

- b ☒ A single "audit once, report to many" verification certificate accepted across EU/international frameworks
- ☐ Standardized criteria and qualifications for third-party carbon auditors
- ☐ Unified assurance levels and materiality thresholds across all reporting mandates
- c,d ☒ Pre-validated/certified default emission factor libraries approved by regulators
- ☐ Other

* If Other, please specify verification alignment needs:

Workshop

* The Joint Research Centre of the European Commission is organising a workshop to share practical approaches to harmonize and simplify carbon accounting. This event will include an overview of the results from this survey, alongside contributions from industry and other stakeholders showcasing relevant solutions. Would you be interested in participating? If so, would you be interested in presenting your solutions?

- c ☒ Yes, I would be interested in attending
☐ Yes, I would be interested in presenting our solutions
e ☒ Yes, I would be interested in participating in discussions or panels
b ☒ I don't know, I would like to receive more information before deciding
d ☒ Not interested in this event

* Thanks for your interest in presenting your solutions, could you provide a title and a short description of your potential intervention?

e) This entity has written public reports on importance of consistency in emissions accounting with modest balance of focus on product and asset level accounting including assess the main drivers of inconsistency. They have created data and data solutions that cut across sectors and geography as well as making use of remote methane sensing. They have first hand experience in attempting to minimize differences and around importance of data quality. They regularly convene and participate on round tables globally on this topic including COP30 and COP31.

End of the Survey

For any further question related to this questionnaire, please contact us at **EC-EPLCA@ec.europa.eu**.

Thank you for taking the time to complete this survey and contribute with your expertise.

What's next?

The results will feed into the JRC's analysis and inform potential follow-up event bringing together stakeholders from industry, academia and public institutions.