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Sustaining Tomorrow



The Meat Institute serves as a strategic connector in the supply chain for meat and poultry stakeholders, accelerating science-based solutions for greenhouse gas accounting, carbon sequestration, and methane reduction that are fit-for-purpose. Meat Institute members can access additional GHG accounting resources in the MEAT Center, a members-only resource hub.

The following comments were submitted by Meat Institute staff to the GHG Protocol (GHGP) in response to the request for stakeholder information regarding the [GHGP's proposed Actions and Market Instruments \(AMI\) white paper](#). For more information, contact Sam Wildman ([swildman@meatinstitute.org](mailto:swildman@meatinstitute.org)).

### HOW TO USE THIS DOCUMENT

This document contains draft responses to all 20 substantive questions in the GHG Protocol AMI Request for Information (Questions 16-35). Question numbering follows the official online survey, where Questions 1-15 cover acknowledgment and demographics.

*Reference documents: AMI Phase 1 White Paper ([ghgprotocol.org](http://ghgprotocol.org)) | AMI Explanatory Memo | RFI Online Survey Form*

## SECTION 1: Multi-Statement GHG Reporting Structure

*Questions 16-19 – The foundational architecture of the proposed AMI Standard*

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

### MEAT INSTITUTE DRAFT RESPONSE

The Meat Institute supports the introduction of a multi-statement GHG reporting structure. The current single-inventory approach limits companies' ability to transparently report on decarbonization actions whose benefits are not captured in the physical inventory – a critical shortcoming for the livestock and meat processing sectors, where significant mitigation

pathways (including biomethane from manure management and on-farm emission reduction projects) either sit outside traditional inventory boundaries or involve market instruments not currently recognized. The proposed disaggregated structure – separating physical inventory from market-based claims, GHG impact statements, and non-GHG indicators – provides the transparency needed to prevent double counting and greenwashing while enabling legitimate climate investments to be recognized. We offer conditional support contingent on the development of clear, sector-specific guidance for agriculture and livestock in Phase 2.

**Q17 What benefits or challenges do you think that a multi-statement reporting structure could result in?**

#### MEAT INSTITUTE DRAFT RESPONSE

**Benefits:** The multi-statement structure provides multiple meaningful improvements for the meat and livestock sector. It creates a formal, standardized mechanism to recognize market-based procurement decisions (e.g., biomethane certificates, low-carbon feed commodity certificates) separately from the physical inventory, avoiding the conflation that currently undermines the integrity of Scope 2 market-based reporting. It also establishes a dedicated GHG impact statement for consequential accounting, enabling companies to report on the emissions impacts of on-farm interventions and supply chain investments that are not otherwise visible. For food and agriculture value chains, where a single product may change hands multiple times before reaching a consumer, the disaggregated structure allows each actor to report its own contributions without forcing netting or aggregation that would obscure individual actions. **Challenges:** The multi-statement structure will significantly increase reporting complexity and cost, particularly for small and mid-sized meat companies and their upstream livestock suppliers. The agriculture sector already faces disproportionate data challenges due to the diffuse, geographically dispersed nature of livestock production. The completeness principle requiring disclosure of negative leakage effects (including land carbon leakage from shifts in agricultural commodity sourcing) represents a substantial new burden that may discourage companies from undertaking supply chain sustainability investments. We urge GHG Protocol to develop simplified, tiered reporting approaches that allow smaller actors to participate without full compliance with all statement requirements.

**Q18 What changes or improvements would you recommend to increase your level of support for a multi-statement GHG reporting structure to inform Phase 2 of the Actions and Market Instruments standard development work?**

#### MEAT INSTITUTE DRAFT RESPONSE

The Meat Institute recommends the following changes to strengthen the multi-statement reporting structure: 1. Develop a dedicated agricultural and livestock sector supplement in Phase 2. The White Paper acknowledges that additional sector-specific guidance will be necessary, but provides no timeline or commitment. Agriculture is named as one of the four primary sectors AMI intends to address. The sector supplement

should cover: biomethane certificates and biogas capture from manure management; low carbon feeding programs such as methane-inhibiting feed additive programs; on-farm renewable energy installations; low-carbon agricultural commodity certificates; and enteric fermentation reduction programs. 2. Establish a tiered or simplified reporting option for smaller companies and upstream suppliers. A full four-statement report is appropriate for large publicly traded food companies; it will be unworkable for small independent processors and livestock producers. A streamlined single-page summary format with fewer required disclosures would enable broader sector participation. 3. Resolve the additionality definition before finalizing Phase 2. The White Paper presents eight competing definitions with no resolution. For the livestock sector, where many practices considered sustainable (e.g., cover cropping, improved grazing management, precision feeding) may already be standard industry practice, the definition of additionality will determine whether current investments generate any reportable impact. This must be resolved early in Phase 2. 4. Clarify the treatment of biogenic methane and short-lived climate pollutants. GWP100 treatment of methane may not adequately represent the distinct climate dynamics of biogenic versus fossil methane, which is particularly relevant for livestock enteric and manure emissions. The standard should address how to utilize GWP20 alongside GWP100 for proper treatment of biogenic methane and short-lived climate pollutants, so that corporate reporting can remain consistent between physical inventory and supplemental reporting.

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

#### MEAT INSTITUTE DRAFT RESPONSE

Yes. The Meat Institute wishes to provide feedback on all additional elements of the multi-statement structure, including Statements 2, 3, and 4 and the concluding questions.

## SECTION 2: Purpose, Goals and Objectives

### *Questions 20-21 – Core purpose and scope of the AMI Standard*

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

#### MEAT INSTITUTE DRAFT RESPONSE

The Meat Institute generally agrees with the purpose, goals, and objectives as stated in Section 4 of the White Paper. The objective of enabling companies to account for and report on decarbonization actions and market instruments "to incentivize impactful

investments, while strengthening the integrity and credibility of corporate climate action" directly reflects the needs of the livestock and meat processing sectors, which face significant investment barriers in the absence of credible accounting frameworks for supply chain sustainability programs. We specifically endorse the goal of providing guidance that "enables target-setting programs to make policy decisions on how various types of actions and market instruments could be recognized under corporate mitigation targets." This coordination function is critical: without it, companies investing in legitimate livestock sector decarbonization actions may find those investments unrecognized by the target-setting frameworks their investors and customers rely upon.

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 of the White paper)

#### MEAT INSTITUTE DRAFT RESPONSE

The stated purpose effectively captures the dual challenge facing the food and agriculture sector: the need to report on actions that reduce atmospheric emissions (which current inventory methods cannot fully capture) while maintaining the integrity of existing physical GHG inventory reporting. We recommend two improvements: First, the purpose statement should explicitly name "hard-to-abate" agricultural and food sectors as a priority area. The White Paper references hard-to-abate sectors in the introduction but the purpose statement does not specifically name them. Livestock and meat production face structural emission reduction constraints that differ fundamentally from the electricity or transport sectors. Explicit acknowledgment in the purpose statement would signal to Phase 2 working groups that sector-specific methodologies for livestock must be developed, not deferred. Second, the objectives should include an explicit commitment to alignment with the Science Based Targets initiative (SBTi), particularly the FLAG (Forest, Land, and Agriculture) guidance, and other mandatory reporting frameworks (e.g., CSRD, SEC climate rules). The current purpose statement preserves policy neutrality on whether AMI statements will be recognized for target compliance, but the objectives should include a process commitment to pursue alignment. Without it, companies investing in AMI-compliant disclosures may find them siloed from the frameworks that actually govern their climate commitments.

### SECTION 3: Statement 2 – Market-Based GHG Inventory

#### *Questions 22-23 – Reporting on market instruments and contractual arrangements*

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

## MEAT INSTITUTE DRAFT RESPONSE

The Meat Institute strongly supports inclusion of a market-based GHG inventory statement within the multi-statement reporting structure. The market-based statement directly addresses one of the most significant gaps in current GHG reporting for the food and agriculture sector: the inability to recognize and report on contractual investments in low-carbon inputs and commodities. For the meat and livestock sector, the market-based GHG inventory statement would enable credible reporting on: biomethane certificates from anaerobic digestion of livestock manure; commodity certificates for low-carbon feed ingredients (e.g., feed produced using low-emission fertilizers or certified sustainable land); green hydrogen and low-carbon energy use in meat processing facilities; and sustainable aviation fuel and bio-based logistics fuel used in distribution. These instruments represent real, verifiable investments in emission reductions along the food value chain. Without a standardized reporting mechanism, such investments are invisible in company GHG reports.

Q23 Please explain the rationale behind your previous response and provide any additional comments on the Market-based GHG inventory statement that should inform Phase 2 of the Actions and Market Instruments standard development work.

## MEAT INSTITUTE DRAFT RESPONSE

Phase 2 must prioritize development of eligibility criteria and quality standards for agricultural commodity certificates. The White Paper identifies "agricultural products" explicitly as a use case for commodity certificates but provides no guidance on what constitutes a qualifying certificate, how emissions factors should be calculated, or how chain-of-custody requirements should be applied in diffuse agricultural supply chains. The Meat Institute urges GHG Protocol to address the following in Phase 2:

1. Biomethane certificates: Define qualifying criteria for biomethane certificates generated from livestock manure anaerobic digestion, including requirements for additionality, measurement, and chain of custody. This is a rapidly growing market with significant potential to reduce Scope 1 emissions in meat processing and Scope 3 emissions from livestock production.
2. Agricultural commodity certificates: Establish a framework for metric-based commodity certificates (e.g., beef produced with a verified emission intensity below a defined threshold) aligned with existing certification programs. Avoid creating a new parallel infrastructure; build on existing third-party programs where credible.
3. Double claiming prevention: Address the specific double-claiming risk inherent in food value chains, where a livestock producer, processor, retailer, and brand may all wish to report on the same upstream emission reduction. The White Paper raises this in Annex A (Q20) but does not resolve it. The meat industry has a direct stake in this outcome.
4. Scope 1 applicability: Confirm that biomethane certificates qualify for Scope 1 market-based reporting by meat processors who purchase biomethane for on-site energy use, consistent with the illustrative example in the Explanatory Memo.

## SECTION 4: Statement 3 – GHG Impact Statement

*Questions 24-29 – Consequential accounting for avoided, reduced, and removed emissions*

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

### MEAT INSTITUTE DRAFT RESPONSE

The Meat Institute supports inclusion of a GHG impact statement within the multi-statement reporting structure, with important caveats regarding the scope and eligibility of subcategories as they apply to the food and agriculture sector. The GHG impact statement is particularly valuable for the meat sector because it provides a dedicated mechanism to report on: investments in on-farm emission reduction projects in supplier operations (e.g., methane inhibitor programs, improved manure management systems, precision feeding); avoided emissions from product sales (e.g., lower-emission beef relative to a conventional baseline, or the avoided emissions from biogas captured from processing waste); and financial contributions to beyond-value-chain mitigation projects, including high-quality carbon credits from verified agricultural methane reduction programs. The proposed GHG impact statement would further clarify the picture of what is happening in and around a corporate inventory, strengthening baseline and LCA approaches. It is imperative that phase 2 provides guidance for robust mechanisms to prevent double counting and aligns with SBTi updates that encourage reductions within one's physical inventory over impact statements.

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

### MEAT INSTITUTE DRAFT RESPONSE

The Meat Institute broadly agrees with the five proposed sub-categories for the GHG impact statement but has specific comments on their application to the food and agriculture sector: Sub-category A (Within organizational boundary): Agree. This is straightforward and maps well to on-site investments such as biogas capture at processing facilities. Sub-category B (Value chain associated impacts): Agree, with a caveat. The meat sector's value chain is complex, involving thousands of independent livestock producers upstream. Eligibility criteria for supplier interventions must be practical and not require full physical traceability where mass-balance or supply shed approaches are standard practice. Sub-category C (Sector associated impacts): Agree with reservations. The boundary between sub-categories B and C is unclear for food and agriculture. On-farm methane reduction programs financed by a processor may affect emissions at the sector level, not just within the direct value chain. GHG Protocol should

clarify the distinction and consider whether B and C should be merged (see Q26). Sub-category D (Beyond value chain and sector – global impacts): Agree. This should include high-quality carbon credits from verified agricultural projects, including methane avoidance from livestock manure management. Sub-category E (GHG impacts of sold products): Agree in principle, but this is the most consequential and underdeveloped category for the meat sector. See Q28 for detailed comments.

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

#### MEAT INSTITUTE DRAFT RESPONSE

The Meat Institute recommends merging sub-categories B (value chain associated impacts) and C (sector associated impacts) into a single "Beyond Organizational Boundary" category, with a secondary tier distinguishing direct supplier interventions from broader sector-level investments. The proposed distinction between B and C is practically unworkable in agricultural supply chains. A meat processor financing a methane capture program at livestock farms in its supply shed is simultaneously making a value chain investment (B) and a sector-level contribution (C) – to align with the new SBTi guidance, the claims/intervention should be applied at the finest resolution possible, e.g., value chain >sector level.

Sector level claims should be a last resort if unable to make supply shed level impacts. Merging B and C, and resolving the boundary through disclosure requirements rather than categorical separation, would reduce complexity without losing transparency. Sub-categories A, D, and E should remain distinct, as these represent genuinely different accounting approaches (attributional on-site, consequential beyond value chain, and consequential product-level, respectively).

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

#### MEAT INSTITUTE DRAFT RESPONSE

The Meat Institute agrees that consequential reporting under the GHG impact statement should reflect both positive and negative impacts of actions in principle. Transparency and completeness are foundational to credible GHG reporting, and selective reporting of only positive impacts would undermine the integrity of the entire multi-statement structure. However, we urge GHG Protocol to apply the completeness requirement proportionately. For the food and agriculture sector, the land carbon leakage obligation – which requires reporting secondary land-use change effects of shifts in commodity sourcing – represents a significant methodological and data burden that may discourage investments in sustainable sourcing. GHG Protocol should: 1. Establish materiality thresholds below which negative impact reporting is not required, to avoid penalizing companies for investments whose leakage effects are negligible or

unquantifiable. 2. Provide approved methodologies for agricultural leakage estimation rather than leaving companies to develop their own approaches. 3. Align leakage accounting requirements with the existing GHG Protocol Land Sector and Removals Standard to avoid duplicative or inconsistent methodologies.

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

#### MEAT INSTITUTE DRAFT RESPONSE

The treatment of GHG impacts of sold products is one of the most consequential and contested elements of the AMI White Paper for the meat and livestock sector, and the Meat Institute urges GHG Protocol to develop robust, sector-specific guidance in Phase 2. The core issue is that "avoided emissions" from sold products – defined as the difference in lifecycle GHG emissions between the company's product and a reference product or baseline scenario – is a legitimate and verifiable claim for the meat sector in specific circumstances. For example, a processor selling beef produced under a verified low-emission livestock program (e.g., using certified methane inhibitors, precision feeding, or improved genetics) can legitimately claim that its product has lower lifecycle emissions than the sector average. Similarly, a company selling biogas systems or livestock feed additives that reduce enteric methane directly enables avoided emissions in its customers' operations. The Meat Institute recommends that GHG Protocol:

1. Develop a clear, practicable methodology for calculating product-level emission intensity baselines that can serve as reference scenarios for avoided emissions claims in the food and agriculture sector.
2. Requiring transparency and ideally third-party verification of the baseline scenario methodologies for any avoided emissions claim baseline scenarios is highly important. Without verification, the entire industry will be at risk of greenwashing claims.
3. Align with existing sector guidance (e.g., GFLI, LEAP Partnership, SBTi FLAG) rather than creating a parallel food-sector lifecycle methodology.

**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 of the Actions and Market Instruments standard development work.**

#### MEAT INSTITUTE DRAFT RESPONSE

The Meat Institute reiterates that the GHG impact statement has the potential to be transformative for the food and agriculture sector's ability to participate in credible climate accounting. However, this potential will only be realized if Phase 2 delivers sector-specific guidance that is grounded in the realities of livestock and meat production supply chains. The key gap the GHG impact statement must address is the current inability to credibly account for and report on the environmental return on investment from supplier development programs, on-farm sustainability initiatives, and product innovation efforts that reduce livestock emission intensity. These represent the

largest abatement opportunity available to meat companies – yet they are currently either invisible in GHG reports or reported in inconsistent, unverifiable formats that do not meet the standards corporate stakeholders and regulators require. Phase 2 must also address the relationship between the GHG impact statement and regulatory and voluntary climate targets. Companies need to know whether and how their GHG impact statement contributions will be recognized under, CSRD, and other frameworks before making significant investments in AMI-compliant reporting infrastructure.

## SECTION 5: Statement 4 – Non-GHG Indicators

*Questions 30-32 – KPIs and non-CO2e metrics in corporate GHG reports*

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

### MEAT INSTITUTE DRAFT RESPONSE

The Meat Institute supports inclusion of a Non-GHG indicators statement within the multi-statement reporting structure as an optional rather than mandatory element at this stage, given the early state of methodological development and the diversity of indicators relevant to different sectors. For the meat and livestock sector, relevant non-GHG indicators that could inform decarbonization decisions include: land occupation and land-use change indicators; water use intensity per unit of production; biodiversity metrics (e.g., percentage of supply chain sourced from deforestation-free regions); the percentage of livestock procurement meeting defined sustainability standards; financial contributions to on-farm sustainability programs; and feed conversion efficiency metrics. These indicators are already collected by many major processors and retailers under various voluntary frameworks. Standardizing a subset of these within the GHG Protocol corporate report structure would improve comparability and reduce duplication.

**Q31** What level of detail should the AMI Standard provide for Non-GHG Indicators?

### MEAT INSTITUTE DRAFT RESPONSE

The Meat Institute recommends that the AMI Standard provide a framework-level structure for Non-GHG indicators – defining the categories and minimum disclosure requirements – while allowing sector-specific supplements to specify the exact metrics, methodologies, and boundaries applicable to particular industries. A prescriptive, cross-sector list of required Non-GHG indicators would be impractical and potentially misleading: an indicator relevant to livestock production (e.g., feed conversion ratio) is meaningless for a software company. Instead, the Standard should: 1. Define the categories of Non-GHG indicators that may be included (e.g., financial contributions,

intensity metrics, percentage-based procurement metrics). 2. Set minimum disclosure requirements for each category (e.g., scope, boundary, methodology, and verification status). 3. Explicitly invite sector-specific programs and industry associations to develop supplementary guidance that maps sector-specific KPIs to the AMI framework categories. 4. Align with existing Non-GHG indicator frameworks (e.g., GRI, TNFD, SASB) to avoid adding a new parallel disclosure layer.

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 of the Actions and Market Instruments standard development work.

#### MEAT INSTITUTE DRAFT RESPONSE

The Non-GHG indicators statement is particularly valuable for the food and agriculture sector because many of the most important sustainability metrics for livestock and land use are not expressible in CO<sub>2</sub>e. The percentage of beef sourced from verified deforestation-free regions, for example, is a critical indicator of corporate climate performance that directly relates to avoided land carbon emissions – yet it is not a GHG metric. Including a standardized mechanism for reporting such indicators within the corporate GHG report (rather than in a separate sustainability report) would strengthen the connection between company sourcing decisions and their climate impact, and would make the GHG report a more complete picture of corporate climate performance. However, we caution against prescriptive indicator requirements that do not reflect the current state of data availability for small and mid-sized meat companies and their upstream suppliers.

## SECTION 6: Concluding Questions

*Questions 33-35 – Additional feedback and pilot testing interest*

Q33 If you have any other comments and remarks about the White Paper that should inform Phase 2 of the Actions and Market Instruments standard development work, including specific examples or case studies that you believe should be explored, please provide them here.

#### MEAT INSTITUTE DRAFT RESPONSE

The Meat Institute offers the following additional comments: 1. Stakeholder engagement in Phase 2: We strongly encourage GHG Protocol to establish a dedicated food and agriculture working group or advisory panel as part of the Phase 2 standard development process. While agriculture is named as one of four primary sectors in scope, no agricultural sector representatives are listed among the Technical Working Group

membership. Given the distinctive characteristics of livestock emissions (biogenic methane, enteric fermentation, land use), dedicated expert input is essential. 2. Pilot testing: We encourage GHG Protocol to design the Phase 2 pilot testing program to include at least one large meat processing company and at least one livestock production case study. The practical challenges of implementing the multi-statement structure in an agricultural supply chain are fundamentally different from those in the electricity or chemical sectors. Early pilot testing with food sector participants would surface methodological gaps before the formal public consultation. 3. Alignment with existing agricultural sustainability programs: Many meat companies and their supplier programs already participate in recognized sustainability certification programs (e.g., Global Roundtable for Sustainable Beef, SAI Platform, GLOBALG.A.P.). GHG Protocol should explore how existing program infrastructure can be leveraged to generate AMI-compliant disclosures rather than requiring companies to build parallel reporting systems. 4. Transition timeline: The anticipated AMI Standard publication date (end of 2028) means companies will face uncertainty for several more years. GHG Protocol should consider publishing interim guidance for early adopters, particularly on biomethane certificates and commodity certificates for agricultural products, which are already in active use.

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

#### MEAT INSTITUTE DRAFT RESPONSE

The Meat Institute recommends that Phase 2 address the following questions not currently in Annex A: 1. How should the multi-statement structure account for biogenic methane and short-lived climate pollutants from livestock production? GWP100 values for methane may not accurately represent the near-term climate dynamics of biogenic methane from enteric fermentation and manure management. Should alternative GWP metrics be permitted, and if so, under which statement? 2. How should attributional and consequential approaches be reconciled in supplier development programs? When a food company finances on-farm emission reductions at independent livestock suppliers, the intervention appears in both the company's physical inventory (through updated Scope 3 emission factors) and the GHG impact statement (as a value chain associated impact). The standard must address how to avoid double counting of the same physical intervention. 3. What are the verification and assurance requirements for each statement? The White Paper notes that quality criteria for Statement 3 will include independent validation and verification, but provides no guidance on what level of assurance is required for Statements 2 or 4. For agricultural supply chains, where third-party auditing of upstream emission data is costly and logistically complex, the assurance requirements will materially affect implementation feasibility. 4. How should the multi-statement framework interact with product-level environmental declarations and lifecycle assessments (LCAs)? Many food companies already commission LCAs for their products. The relationship between these existing product-level disclosures and the

AMI corporate-level impact statement should be clarified to avoid duplication and ensure consistency.

*NOTE FOR SAM / MEMBERS: Add any specific technical questions from the coalition comment document or from MI member companies.*

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

#### MEAT INSTITUTE DRAFT RESPONSE

Yes. The Meat Institute would like to be informed of pilot testing opportunities and would consider nominating member companies to participate in pilot testing of the multi-statement reporting structure, particularly for agricultural commodity certificates and the GHG impact statement as applied to livestock supply chains.

