



GSES

**GSES GHG (CO₂) Pillar (version 4.7)
Assessment Guide**

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INTRODUCTION

- The goal of this document is simple: to help new users start with GSES *Assessments*.
- The Assessments are, for each Pillar, the way to measure your organization against the GSES Enterprise standard. It contains all criteria in the GSES standard and allows you to earn points for each by filling in the assessment.
- To guide you through our Assessments for each pillar, we provide Assessment Guides like the one you are reading right now. It elaborates on what each of the criteria in an assessment means and provides practical suggestions on how to provide an answer.

GSES PLATFORM PRACTICALITIES

- Start an assessment by logging in navigating to Assessment under Organization. For more Getting Started information on how to use the platform for measuring your organization, please read through our "Getting Started measuring your Organization" guide.
- Assessments consist of 10-15 criteria in total. Most criteria are in 'closed-end format', so you can select your initial answer from a list.
- The criteria are grouped into five sections: 1. Plan (Policy and Goals), 2. Do (Actions, Implementation, Measurement, Communication), 3. Check (Evaluate) and 4. Act (Improve).
- There is additional room to elaborate on your answer. This is important for both your internal record keeping (what is the key rationale given for the answer) as well as the auditors performing the audit to evaluate your performance.
- When you're done with the assessment, you can request a verification by an independent auditor. The auditor will check if and to what extent the answers you have given are supported by the uploaded evidence.
- This audit transforms the assessment from an internal exercise into an audited evaluation of sustainability performance which can be the basis of internal and external communication.
- For your audit preparation, for each criterion there is a suggestion of what that 'supporting evidence' could be. The suggestion is a practical recommendation and contains the preferred answer for auditors. However, if you have a different type of evidence to support your answers, that is also acceptable.
- At any point you can save your (draft) assessment and continue at a later moment. Click 'save' in the top right corner of your screen.
- When you're done, you can click on 'submit assessment' in the top right corner of your screen. After which you can proceed to request verification.

USEFUL NOTES

- If you need help, email support@gses-system.com. This is the fastest and most effective way to get the help you need. Your email arrives in our support box where a team of people is ready to pick it up and help you.
- GSES recognizes that every organization is different. We do not require you use a specific type of format policy document as evidence to support assessment answers. Your internal documents suffice. An auditor has the responsibility to assess whether your evidence is proof of performance.
- The auditor will only evaluate to what extent the answers given are supported by the evidence documents uploaded. The content of the evidence document itself (e.g. a CSR policy) will not be evaluated.
- Evidence is sent directly to the auditors, GSES does not have access to your evidence. This safeguards confidentiality of your documents and the independence of the audit process.

ASSESSMENT STRUCTURE OVERVIEW

GHG ASSESSMENT Version 4.7

SECTION 1 - PLAN (POLICIES AND GOALS)

Criterion 1: GHG Policy Plan and Vision

Criterion 2: Reducing CO2 Emissions from Buildings

SECTION 2 - DO (ACTIONS, IMPLEMENTATION, MEASUREMENT, COMMUNICATION)

Criterion 3: Renewable Energy

Criterion 4: Self Generated Electricity Consumption

Criterion 5: CO2 Emissions

Criterion 6: Maximize the Compensation

Criterion 7: Energy Neutrality

Criterion 8: Reducing CO2 Emissions within the value chain

SECTION 3 - CHECK (EVALUATE)

Criterion 9: CO2 Performance

Criterion 10: CO2 Assessment Audit

SECTION 4 - ACT (IMPROVEMENT)

Criterion 11: Conclusions

SECTION 1 - PLAN (POLICIES AND GOALS)

GHG Policy Plan and Vision: Combating climate change and decreasing CO2 emissions

If your organization wants to tackle its greenhouse gas (GHG) emissions and do its part for the planet, you'll need a solid GHG policy plan. Think of it as your roadmap for managing and reducing emissions while aligning with standards like ISO 14064-1:2018, ISO 50001:2018, and the GHG Protocol. This plan should include a clear, step-by-step method for figuring out your carbon footprint and how to address it.

You're responsible for both direct and indirect emissions, which means focusing on two big things: cutting emissions (mitigation) and getting ready for climate impacts (adaptation). The Paris Agreement set the bar high: keep global warming well below 2°C, ideally under 1.5°C. Hitting these goals takes serious effort—think energy efficiency, switching to renewables, electrifying systems, and cleaning up supply chains.

Bottom line? Your organization needs to step up with a well-thought-out GHG policy plan to drive these changes and build a greener future.

Criterion 1:

The organization is focused on combating climate change and decreasing its GHG emissions. To this end, the organization:		Points
a	has formulated policies to combat climate change and reduce greenhouse gas emissions.	2
b	involves its employees in its greenhouse gas policy.	1
c	has calculated its carbon footprint.	2
d	has a plan to promote carbon-neutral operations.	2
e	has established quantitative targets against which its actions and results in reducing greenhouse gas emissions are measured.	2
f	communicates with their suppliers and customers about greenhouse gas emissions	1

Observations

- This criterion asks about aspects of your organization's GHG policy or vision.
- This is a multi-select criterion, you can select one or more options that are applicable to your organization, from each option (a) through (f) and elaborate in the context box.
- You can then upload evidence to support your answer, such as your company's policy regarding GHG Emissions and/or climate change. This can be a specific document or a section in another document or on your website/ webpage. To show the communication with stakeholders, you can upload stakeholder meeting reports.
- If none of the options are applicable, select "None of the above." In this case, no evidence is necessary.

Helpful notes

- The criterion asks you to confirm certain aspects of your organization's GHG policy. The evidence uploaded should reflect these statements, showing that these aspects are included in the policy. The content of the evidence itself (e.g. the policy) is not the topic of the evaluation.
- Option (a) This indicates that a policy has been put in place to reduce and address all greenhouse gas emissions.
- Option (b) This indicates that the organization's GHG policy refers to how employees are involved/ included in the policy. Employee involvement may be bi-lateral. On the one hand, it involves providing training, encouraging sustainable practices, and integrating GHG emissions reduction goals into employee performance metrics or initiatives. On the other, employees may also be invited to contribute ideas on how to reduce emissions in their specific roles or departments.
- Option (c) This requires a carbon footprint calculation for the company (Scope 1, 2 and 3 GHG emission) which is in line with internationally accepted norms. There is a strong preference for the GHG protocol and ISO 14064.
- Option (d) This suggests that the organization has a plan towards carbon neutrality. I.e., the organization's plan leads the organization towards net zero emissions.
- Option (e) This checks whether quantitative targets have been set for emissions reduction. Note that reduction excludes other mitigating activities such as carbon removals or offsets.
- Option (f) This refers to engaging with the supply chain to reduce emissions within the organization's sphere of influence.

SECTION 1 - PLAN (POLICIES AND GOALS)

Reducing Scope 1 Emissions

Emissions from an organization's owned or controlled sources fall under Scope 1 emissions, meaning they are direct emissions from energy used, like burning fossil fuels for heating or generating electricity, or emissions from the burning of fuel for company-owned and leased vehicles.

Especially for organizations with production facilities or owned/controlled logistics, Scope 1 emissions can present a significant portion of the organization's overall carbon footprint.

By switching to renewable sources of energy, or electric vehicles, a company can reduce its Scope 1 emissions.

Criterion 2:

The organization reduces GHG emissions from owned/controlled sources (Scope 1). Total Scope 1 emissions reduction of organization compared to 3 years ago		Points
a	0%	0
b	<10%	3
c	<15%	6
d	<20%	9
e	<25%	12
f	<30%	15
g	<35%	20
h	Unknown.	0
i	The organization's Scope 1 emissions have increased.	0

Observations

- This criterion asks about the reduction of Scope 1 emissions. **Scope 1 emissions** refer to direct greenhouse gas (GHG) emissions that are produced by an organization's own activities or from sources that are owned or controlled by the organization.
- This is a single-select criterion, so please choose the option that applies to your organization, and elaborate in the context box.
- Evidence you can upload to support your answer includes the carbon footprint calculation from 3 years ago relative to today. If you have already published these numbers in, for example, a report that has been audited by a third party, you can include this as evidence.

Helpful notes

- **Scope 1 emissions** refer to direct greenhouse gas (GHG) emissions that are produced by an organization's own activities or from sources that are owned or controlled by the organization.
- The baseline here is 3 years before the present year.

SECTION 2 - DO (Actions, Implementation, Measurement, Communication)

Renewable Energy

Renewable energy—like wind and solar—is a game-changer for cutting emissions and moving away from fossil fuels. When your organization taps into renewables with guarantees of domestic origin, you're not just going green—you're supporting local production, boosting regional economies, and keeping the environmental footprint small.

It's a win-win: you hit those sustainability goals while also strengthening energy security and building a cleaner, more resilient energy system for the future. Renewable energy isn't just the smart choice; it's the future-proof one.

Criterion 3:

The organization uses wind or solar renewable energy produced with guarantees of domestic origin.		Points
a	Yes.	10
b	No.	0

Observations

- This criterion asks about the use of renewable energy (specifically wind and solar energy) in an organization.
- This is a single-select criterion, you can answer "Yes," or "No," and elaborate in the context box.
- Evidence that you can upload to support your answer, if yes, include the certificates of guarantees of origin, or contracts with energy suppliers.

Helpful notes

- The criterion asks you about your organization's use of renewable energy, specifically non-combustible sources like wind and solar.
- You are not required to prove that you use 100% renewable energy, or even that 100% of the renewable energy you use is of domestic origin. If your organization procures any solar or wind energy with guarantees of domestic origin, you can select "yes" as an answer.
- The evidence uploaded should reflect support statements. The amount of energy used is not scored here.

SECTION 2 - DO (Actions, Implementation, Measurement, Communication)
Self-Generated Electricity Consumption

Generating your own electricity—like using solar panels or wind turbines on-site—is a game-changer. It cuts your reliance on external grids, lowers emissions, slashes energy costs, and makes your organization more energy-resilient.

On top of all that, self-generation helps you stay ahead of market fluctuations and supply hiccups, boosting energy security. It’s a solid move toward hitting your sustainability goals and creating a more independent, eco-friendly energy future.

Criterion 4:

The organization uses self-generated wind or solar renewable energy.		Points
a	100-90%	10
b	89-80%	9
c	79-70%	8
d	69-60%	7
e	59-50%	6
f	49-40%	5
g	39-30%	4
h	29-20%	3
i	19-10%	2
j	9-1%	1
k	0%	0
l	Not applicable.	

Observations

- The criterion asks you about your organization’s use of self-generated electricity.
- This is a single-select criterion, so please choose the option that applies to your organization, and elaborate in the context box.
- The evidence uploaded should reflect support statements. The amount of energy used is not scored here.

Helpful notes

- The percentages refer to your organization’s share of the total annual energy consumption that is self-generated.

SECTION 2 - DO (Actions, Implementation, Measurement, Communication)

Scope 1 and 2 Emissions Compensation

GHG emissions from energy use, transportation, and mobility are big contributors to climate change. These fall into Scope 1 (direct emissions from sources you own or control) and Scope 2 (indirect emissions from the energy you buy).

To hit carbon neutrality, organizations need to take action—think carbon offsetting or investing in renewable energy projects. Tackling these emissions doesn't just help with global climate goals; it also boosts your sustainability cred and shrinks your environmental impact.

Criterion 5:

The proportion of the organization's Scope 1 and 2 greenhouse gas emissions that is compensated is:		Points
a	0%	0
b	1-10%	1
c	11-20%	2
d	21-30%	3
e	31-40%	4
f	41-50%	5
g	51-60%	6
h	61-70%	7
i	71-80%	8
j	81-90%	9
k	91-100%	10
l	Not applicable.	

Observation

- The criterion asks you about your organization's efforts to compensate and manage their residual emissions.
- This is a single-select criterion, so please choose the option that applies to your organization, and elaborate in the context box.
- The evidence uploaded should reflect and support the selected answer. Compensation project reports or certificates can be added, along with the calculation of accounting of the percentage of total Scope 1 and 2.

Helpful notes

- The percentages refer to the share of the total Scope 1 and 2 emissions that are being offset or removed using compensation projects (that have reports / certificates as evidence).

SECTION 2 - DO (Actions, Implementation, Measurement, Communication)

Maximize Compensation

Maximizing compensation is a must if your organization is serious about hitting carbon neutrality and shrinking its environmental footprint. For emissions across Scope 1, 2, and 3, it’s about more than just offsetting—you need a solid game plan. Think energy efficiency upgrades, switching to renewables, and investing in top-notch carbon offset projects.

A well-thought-out strategy makes sure every bit of your emissions is accounted for and neutralized. Not only does this help tackle global climate goals, but it also shows you’re stepping up on environmental responsibility while boosting your sustainability cred and prepping for a low-carbon future.

Criterion 6:

The organization has a plan to maximize the compensation of GHG emissions in Scopes 1, 2 and 3:		Points
a	Yes.	10
b	No.	0

Observations

- This criterion asks about your organization’s efforts to maximize the compensation in scope 1, 2 and 3.
- This is a single-select criterion, you can answer "Yes," or "No," and elaborate in the context box.
- Evidence you can upload to support your answer includes official company documentation detailing a compensation plan for residual Scope 1, 2 and 3 emissions.

Helpful notes

- While the previous criterion addresses actual compensation efforts for Scope 1 and 2 emissions, this criterion is more qualitative and requires a company plan to maximise the compensation of emissions across all three scopes.

SECTION 2 - DO (Actions, Implementation, Measurement, Communication)

Energy Neutrality

Energy neutrality refers to an organization’s ability to balance its energy consumption with an equivalent amount of energy generated from renewable sources.

An energy-neutral organization minimizes its environmental impact by using as much clean energy as it consumes, while an energy-neutral and energy-generating organization goes a step further by producing surplus renewable energy, often through on-site generation like solar panels or wind turbines. This approach not only supports sustainability goals but also helps reduce dependency on external energy sources, contributing to greater energy security and a lower carbon footprint.

Energy neutrality is a key milestone for organizations committed to environmental responsibility and long-term sustainability.

Criterion 7

The organization is:	Points
a Energy-neutral.	10
b Energy-neutral and energy-generating.	20
c None of the above.	0

Observations

- This criterion asks about your organization’s efforts to become energy-neutral.
- This is a single-select criterion, so please choose the option that applies to your organization, and elaborate in the context box.
- Evidence you can upload to support your answer includes energy utility documentation that illustrates the selected answer.

Helpful notes

- The criterion asks you about your organization’s energy consumption and production balance. If your organization produces as much energy as it consumes, it is energy-neutral. If it produces more energy than it consumes, it is energy-neutral and energy-generating.

SECTION 2 - DO (Actions, Implementation, Measurement, Communication)

Reducing GHG Emissions within value chain

Reducing GHG emissions within the value chain is essential for organizations aiming to have a broader environmental impact. This involves encouraging subcontractors, customers, peers, and regional companies to adopt sustainable practices that minimize their own emissions.

By fostering collaboration and setting clear expectations, organizations can drive change beyond their own operations, creating a ripple effect that amplifies environmental benefits. Working with stakeholders across the value chain not only helps reduce overall emissions but also strengthens relationships, promotes innovation, and builds a more sustainable and resilient business ecosystem.

Criterion 8:

The organization encourages the following parties in its value chain to reduce greenhouse gas emissions:		Points
a	Suppliers	4
b	Customers	2
c	Peers	2
d	Other organizations in its region	2

Observations

- This criterion asks about your organization’s efforts to encourage other parties in its value chain to reduce their GHG emissions. Please select all the entities in a typical value chain that you engage with to improve CO2 performance.
- This is a multi-select criterion, you can select one or more options that are applicable to your organization, from options (a) through (d) and elaborate in the context box.
- Evidence you can upload to support your answer depends on the answers selected and may include reports implemented projects, communication documents, or contracts.
- If none of the options are applicable, select “None of the above.” In this case, no evidence is necessary.

Helpful notes

- The criterion asks you about your organization’s efforts to encourage subcontractors, customers, peers, and regional companies to minimize their own emissions through sustainable practices.
- Option (c) refers to Peers: These are organizations in the same industry or sector, often with similar business models or facing comparable challenges. They may not necessarily operate in the same geographical region but are relevant for benchmarking and collaboration within the same field.
- Option (d) refers to Other organizations in the region: These refer to any entities within the same geographical area, regardless of their industry or sector. These might include local businesses, government bodies, NGOs, or other community stakeholders, emphasizing regional or community-level collaboration.

SECTION 3 – CHECK (EVALUATE)

Measurement and monitoring of GHG performance

Evaluating your organization’s GHG performance is crucial to understanding what’s working, what needs improvement, and how you can move forward. With the growing pressure on businesses to be accountable, especially with climate-focused laws coming into play, this evaluation becomes even more important.

A good evaluation isn’t just about pointing out where things went wrong—it should highlight successes too! It’s about recognizing what your organization is doing well and identifying areas that could use more attention or effort. Plus, it’s a great chance to show stakeholders your achievements and outline your goals moving forward.

Criterion 9:

The organization measures and monitors its greenhouse gas emissions with quantitative targets:		Points
a	Yes.	10
b	No.	0

Observations

- This criterion asks about your organization’s evaluation process of GHG plans, targets, and outcomes.
- This is a single-select criterion, you can answer "Yes," or "No," and elaborate in the context box
- Evidence you can upload to support your answer includes; a GHG plan or policy with quantitative targets, and an internal and/or annual report including targets showing that they are monitored or reviewed.

Helpful notes

- The criterion asks you to show that you have set targets related to GHG emissions. The targets should furthermore be quantitative, you can set them according to your own organization’s priorities.
- A good guideline is that good targets are SMART (Specific, Measurable, Attainable, Relevant, and Time-bound), and that they reflect future ambitions related to the GHG performance. The content of the targets themselves is not the topic of evaluation.

SECTION 3 – CHECK (EVALUATE)

Auditing of the GHG performance

In today’s world, where terms like "greenwashing" and "fake news" are more common than ever, it’s important for organizations to build and maintain trust with their stakeholders. One of the best ways to do this is by actively monitoring and reviewing your GHG performance.

Getting your GHG efforts independently audited or reviewed is a smart move. Not only does it show stakeholders that you're serious and transparent, but it also helps you spot any gaps or mistakes in your own GHG reporting before you communicate anything externally.

You can do this with an internal audit, which is great for tracking progress and reviewing internal work. But an external audit adds that extra layer of independence, helping to boost transparency and build trust with the public.

Criterion 10:

Does the organization annually monitor its GHG performance?	Points
a Yes, with an internal audit.	4
b Yes, with an external audit.	6
c No, it does not.	0

Observations

- This criterion asks about your organization’s audit strategy for GHG emissions performance assessment.
- This is a multi-select criterion, you can select one or more options that are applicable to your organization, from options (a) through (b) and elaborate in the context box.
- Evidence you can upload to support your answer includes internal and/or external audit reports.
- If none of the options are applicable, select “None of the above.” In this case, no evidence is necessary.

Helpful notes

- The criterion asks you to confirm the organization's audit policy. The evidence uploaded should reflect support statements. The content of the evidence itself (e.g. an audit) is not the topic of the evaluation.

SECTION 4 - ACT (IMPROVE)

Conclusions: Continuous Improvement

Sustainability and social responsibility are often seen as a journey—one that requires ongoing effort to stay on course. For organizations tracking and managing their CO2 emissions, this means owning their impact and continuously refining their emissions reduction strategies.

Progress can take many forms, from small, incremental changes to major breakthroughs. Staying informed about global advancements in GHG accounting can open the door to transformative improvements. Remember, every step forward, no matter how small, contributes to a larger, lasting impact.

Criterion 11:

The organization uses the outcomes of GHG monitoring to work towards continuous improvement:		Points
a	Yes.	10
b	No.	0

Observations

- This criterion asks about your organization's improvement strategy concerning GHG emissions performance monitoring.
- This is a single-select criterion, you can answer "Yes," or "No," and elaborate in the context box.
- You can upload any internal/external documents to support your answer, which include examples of how the outcomes of GHG monitoring are used to drive continuous improvement.

Helpful notes

- The criterion asks you to confirm your organization's improvement policy. The evidence uploaded should reflect support statements. The content of the evidence itself (e.g. a report) is not the topic of the evaluation.