



Corporate Standard Technical Working Group

Subgroup 3, Meeting #3

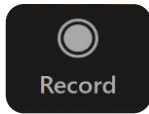
GHG Protocol Secretariat team:

Allison Leach, Iain Hunt, Hande Baybar

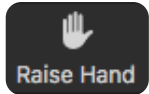
January 28th, 2025



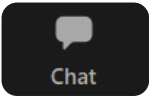
Meeting information



This meeting is **recorded**.



Please use the **Raise Hand** function to speak during the call.



You can also use the **Chat** function in the main control.



Recording, slides, and meeting minutes will be shared after the call.

Agenda

Introduction and housekeeping	10 minutes
Recap from meeting #2	10 minutes
Question 4: What reporter type(s), if any, should different levels of scope 3 reporting requirements be defined for?	75 minutes
Question 5: If requirements are differentiated, how should the different scope 3 reporting requirement(s) be defined (by reporter type, if applicable)?	15 minutes
Wrap-up and next steps	10 minutes



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Agenda

Introduction and housekeeping

10 minutes

Recap from meeting #2

10 minutes

Question 4: What reporter type(s), if any, should different levels of scope 3 reporting requirements be defined for?

75 minutes

Question 5: If requirements are differentiated, how should the different scope 3 reporting requirement(s) be defined (by reporter type, if applicable)?

15 minutes

Wrap-up and next steps

10 minutes



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Today's objectives

1. Establish a **shared understanding** of how external programs differentiate greenhouse gas accounting and reporting by company size, grace periods, and sectors
2. Discuss **which reporter type(s), if any**, a different scope 3 reporting requirement should be defined for
3. If requirements are to differ by reporter type, start discussing **how to define** differentiated scope 3 reporting requirements

Today, we will start discussing and hold an indicative poll on
differentiated reporting by reporter type in the Corporate Standard

Housekeeping: Guidelines and procedures

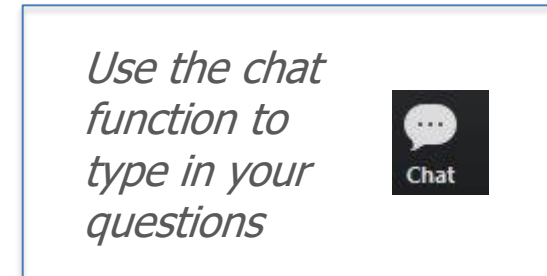
- We want to make **TWG meetings a safe space** – our discussions should be open, honest, challenging status quo, and ‘think out of the box’ in order to get to the best possible results for GHG Protocol
- Always **be respectful**, despite controversial discussions on content
- TWG members should **not disclose any confidential information** of their employers, related to products, contracts, strategy, financials, compliance, etc.
- In TWG meetings, **Chatham House Rule** applies:
 - “When a meeting, or part thereof, is held under the Chatham House Rule, participants are free to use the information received, but neither the identity nor the affiliation of the speaker(s), nor that of any other participant, may be revealed.”
- **Compliance and integrity** are key to maintaining credibility of the GHG Protocol
 - Specifically, all participants need to follow the **conflict-of-interest policy**
 - **Anti-trust rules** have to be followed; please avoid any discussion of competitively sensitive topics*

* Such as pricing, discounts, resale, price maintenance or costs; bid strategies including bid rigging; group boycotts; allocation of customers or markets; output decisions; and future capacity additions or reductions

Zoom logistics and recording of meetings

Zoom Meetings

- All participants are muted upon entry
- Please turn on your video
- Please include your full name and company/organization in your Zoom display name



Meetings will be recorded and shared with all TWG members for:

- Facilitation of notetaking for Secretariat staff
- To assist TWG members who cannot attend the live meeting or otherwise want to review the discussions

*Recordings will be available for a limited time after the meeting; **access is restricted to TWG members only.***

Housekeeping: Summary of general feedback form responses

14 responses have been received through our general feedback form – thank you! Overarching themes include:

- Decision-making criteria
- Communication outside of meetings
- Feedback on the scope of work presented in the Standard Development Plan
- Shall/should/may language
- Slide numbers

The list of submissions and Secretariat responses are tracked in the Shared TWG Folder in the Admin sub-folder

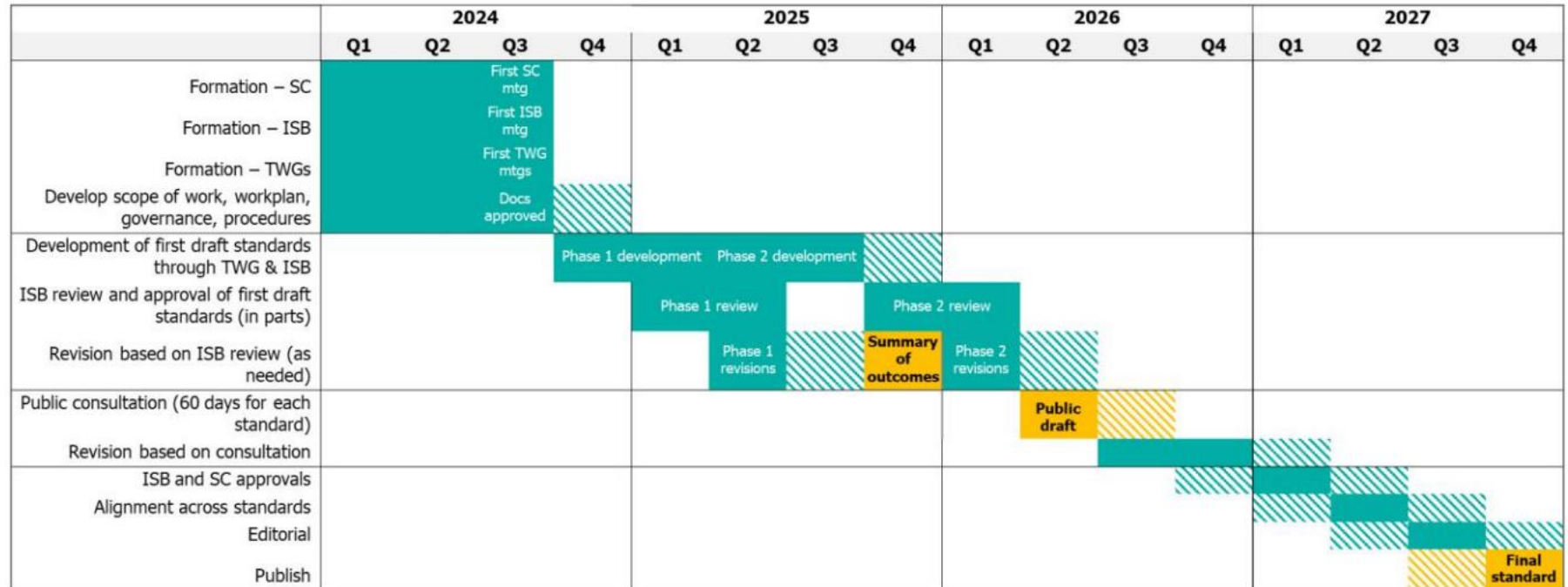
Please continue using the **Microsoft Form** for all feedback and questions

Standard Development Plan (SDP) + Timeline

Figure 2. Draft workplan and timeline (the timeline is subject to change throughout the standard revision process)

SDP was approved by ISB and SC, including the timeline

Available in the TWG Shared Folder and [GHG Protocol Repository](#)



Agenda

Introduction and housekeeping 10 minutes

Recap from meeting #2 10 minutes

Question 4: What reporter type(s), if any, should different levels of scope 3 reporting requirements be defined for? 75 minutes

Question 5: If requirements are differentiated, how should the different scope 3 reporting requirement(s) be defined (by reporter type, if applicable)? 15 minutes

Wrap-up and next steps 10 minutes



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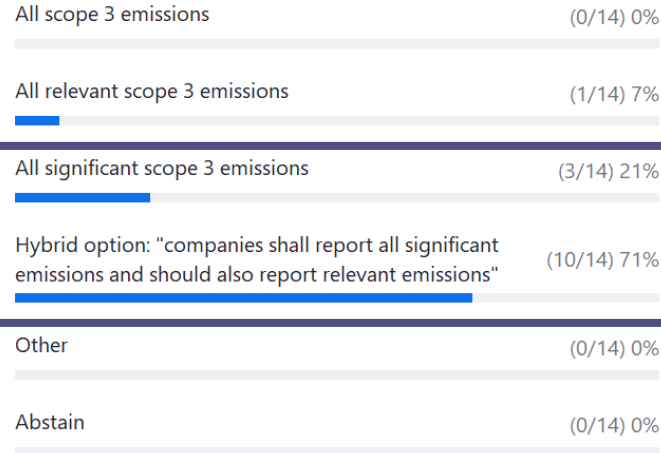
Outcomes from meeting 2

Majority support for "significant emissions"

Poll | 1 question | 14 of 15 (93%) participated

1. What should the scope 3 reporting requirement be? (Single choice)

14/14 (100%) answered

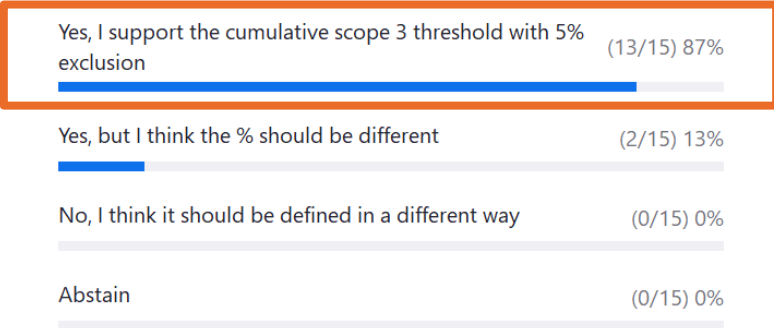


Majority support for 5% exclusion threshold for defining significance

Poll | 1 question | 15 of 15 (100%) participated

1. Do you support the following outcome from the Scope 3 TWG Subgroup B on defining a magnitude/significance threshold? Cumulative 5% exclusion threshold, relative to total scope 3 (Single choice)

15/15 (100%) answered

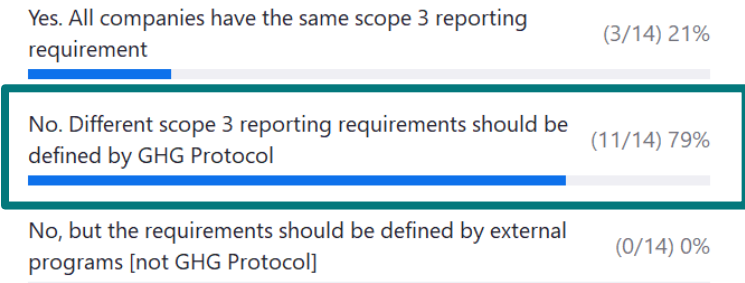


Majority support for exploring differentiated scope 3 reporting

Poll | 1 question | 14 of 16 (87%) participated

1. Can the scope 3 reporting requirement be applied globally across all companies? (Single choice)

14/14 (100%) answered



Subgroup feedback survey after meeting 2

11 responses

Feedback on “**significant emissions**” recommendation

- For a quantitative exclusion threshold, **reporters will effectively need to measure 100% of emissions** to determine significance
- **Guidance needed** to clearly define significant and relevant emissions
- A harmonized recommendation across GHG Protocol will help clarify requirements for reporters

→ **Scope 3 TWG will draft guidance, which this subgroup will review**

Feedback on **5% exclusion threshold** recommendation

- **Aligns with majority of other standards** related to emissions quantification
- Should consider along with **uncertainty range** (e.g., LCA 10%)
- Request for opportunity to discuss further

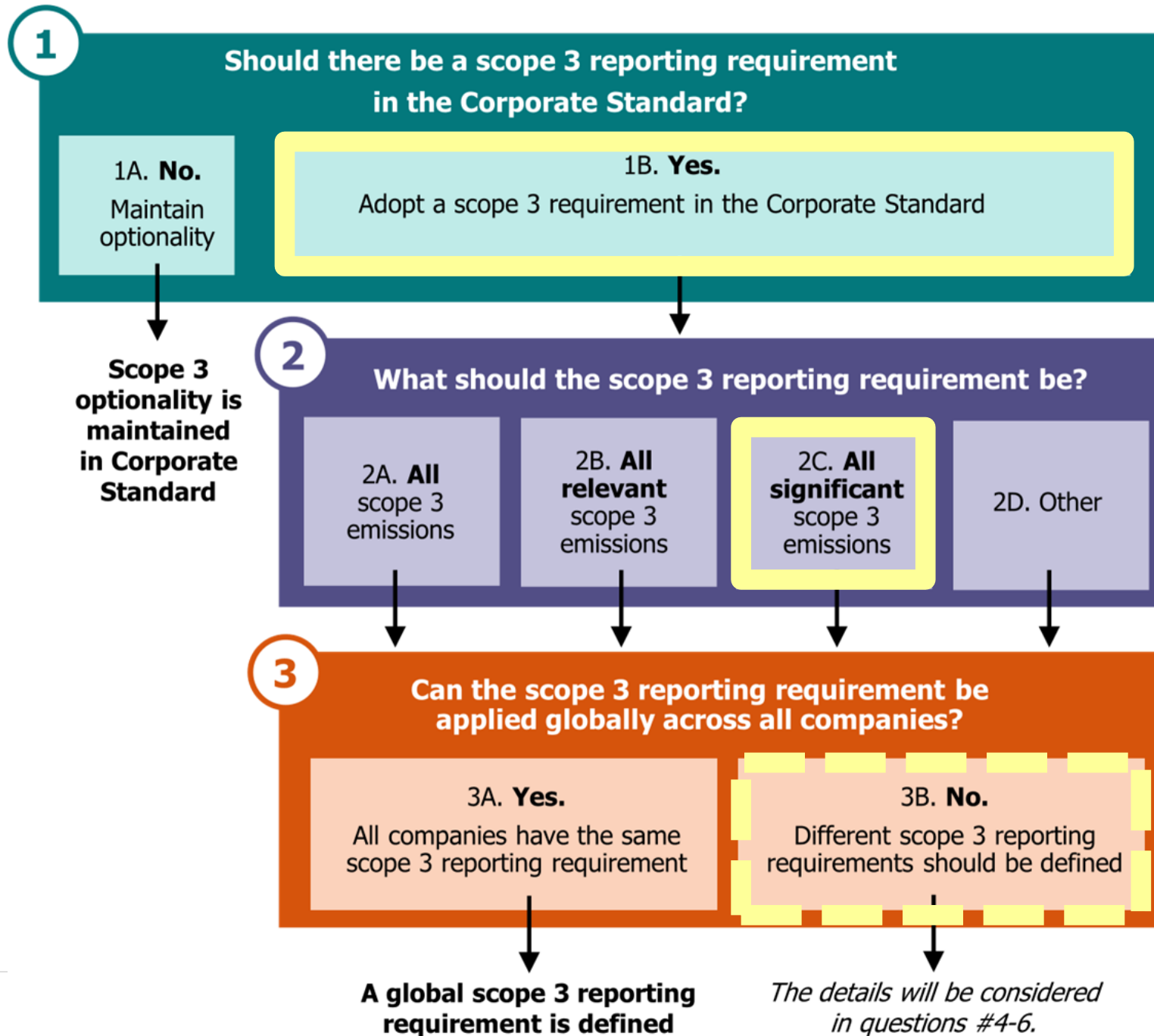
→ **Scope 3 TWG is considering uncertainty, which this subgroup will review in phase 2**

Feedback on recommendation to **explore differentiated reporting**

- Could meaningfully incorporate **concept of CBDR** (Common But Differentiated Responsibilities)
- Will need to be careful to **avoid loopholes** (e.g., “paper relocating”)
- A challenge will be defining which reporters qualify

→ **We will discuss these topics today**

**Part 1:
Questions
#1-3**



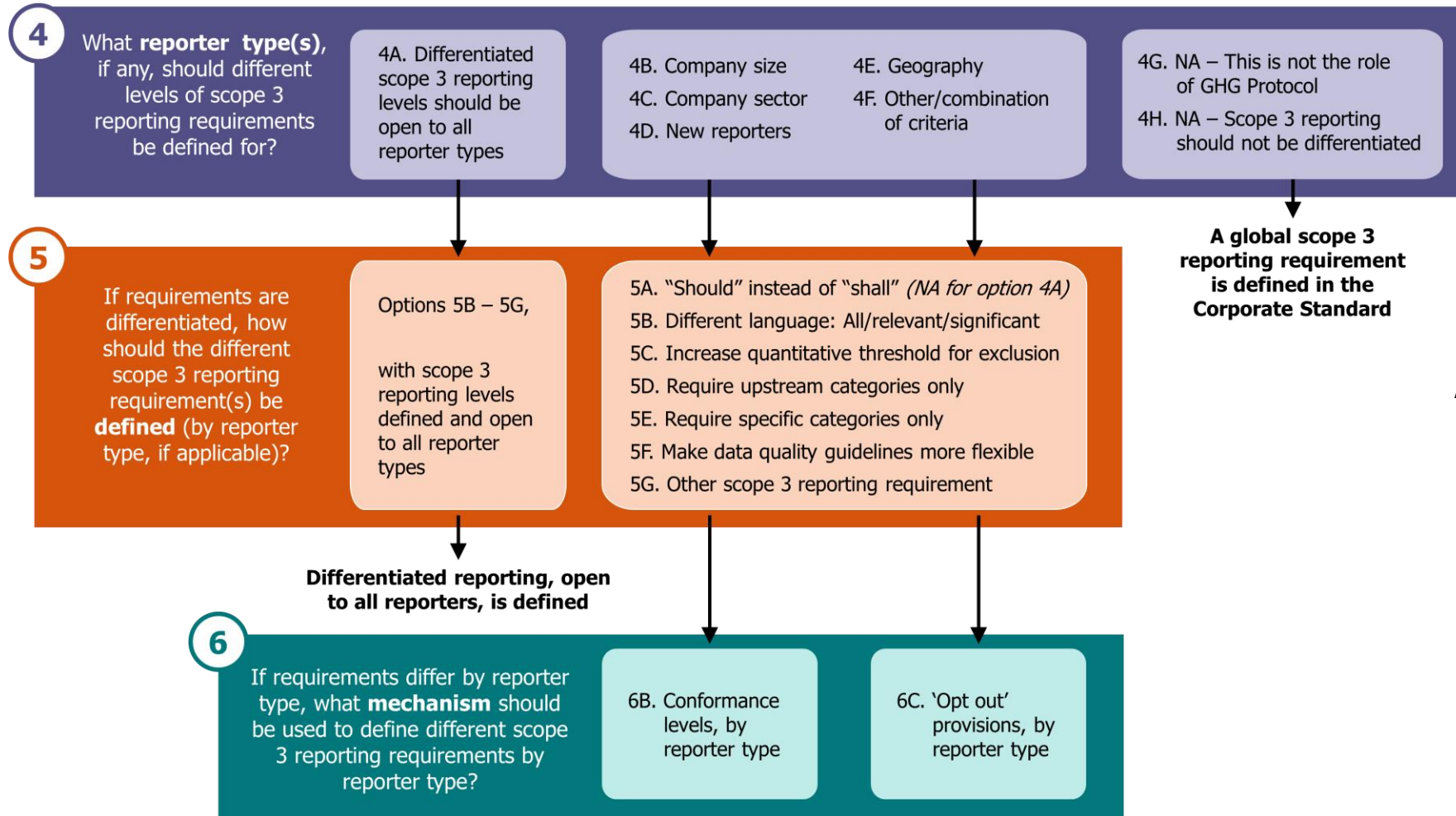
Consensus on "yes" in meeting 1
November 26

Majority support for "significant" in meeting 2
December 17

Majority support for exploring "No" in meeting 2
December 17

If different scope 3 reporting requirements are to be defined...

Part 2:
Questions
#4-6



Topic for meeting 3

January 28

Topic for meetings 3 & 4

January 28 & February 18

Topic for meeting 4

February 18

Note: The order of questions was revised

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Question 4: Differentiating by reporter type

4

What **reporter type(s)**, if any, should different levels of scope 3 reporting requirements be defined for?

4A. Differentiated scope 3 reporting levels should be open to all reporter types

4B. Company size
4C. Company sector
4D. New reporters

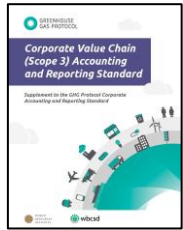
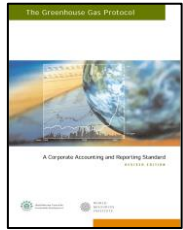
4E. Geography
4F. Other/combination of criteria

4G. NA – This is not the role of GHG Protocol
4H. NA – Scope 3 reporting should not be differentiated

- GHG Protocol context
- External programs
- Relevant research
- Options
- Stakeholder survey feedback
- Discussion

Question 4: GHG Protocol context

Table [1.1] Corporate-level GHG Protocol reporting options



Reporting Option	Scope 1	Scope 2	Scope 3
Report in conformance with the <i>GHG Protocol Corporate Standard</i>	Required	Required	Optional: Companies may report any scope 3 emissions the company chooses
Report in conformance with the <i>GHG Protocol Corporate Standard</i> and the <i>GHG Protocol Scope 3 Standard</i>	Required	Required	Required: Companies shall report scope 3 emissions following the requirements of the <i>Scope 3 Standard</i>

GHG Protocol has the same reporting requirements for all companies (i.e., no differentiation by reporter type)

GHG Protocol context – Scope 3 accounting requirements

Current language in the Scope 3 Standard

*"Companies **shall** account for **all** scope 3 emissions and disclose and justify any exclusions.*









*Companies **shall** account for emissions from each scope 3 category according to the **minimum boundaries** provided in Table 5.4.*

*Companies **may** include emissions from **optional activities** within each category.*

*Companies **may exclude** scope 3 activities from the inventory, provided that any exclusion is disclosed and justified."*

Key points:

- **All companies have the same requirements**
- **Justifiable exclusions** give companies a pathway to exclude emissions

	Name	Type	Company size?	Grace period?	Sector-specific?
	IFRS S2	Climate disclosure mandate	Proportionality approach with concept of "reasonable and supportable information.. Without undue cost or effort"	Transition relief of 1 year for reporting scope 3 emissions for new reporters	NA
	ESRS E1	Climate disclosure mandate	Smaller companies (fewer than 750 employees) are given relief for scope 3 reporting for first year of preparation of their sustainability statement		NA
	US SEC	Climate disclosure mandate	Reporting (material scope 1 + 2) only required for Large Accelerated Filers and Accelerated Filers	Reporting is phased by reporter type , where LAFs report first, followed by AFs	NA
	California CA SB 253, 219	Climate disclosure mandate	NA - Not yet written	NA - Not yet written	NA - Not yet written
	CDP	Voluntary reporting program	SME* questionnaire with streamlined/simplified questions for SMEs	NA – All disclosure is voluntary	Yes – sector-specific questions
	SBTi	Target-setting initiative	SME* pathway for target-setting where scope 3 target is optional for SMEs	NA	Sector-specific guidance identifying exceptions to cross-sector requirements
	ISO 14064-1:2018	GHG Standard	NA	NA	NA
	GRI	GHG Standard	NA	NA	Sector Standards with some GHG guidance

Note: Approaches referenced in table are not limited to scope 3

*SME = Small- and medium-sized enterprises



External programs: Highlighting two examples

IFRS Proportionality

SBTi SME pathway/route for target-setting *Combination of criteria to define eligible SMEs*

Table 1—Proportionality mechanisms in IFRS S1 and IFRS S2

IFRS S1 and IFRS S2 requirements	Reasonable and supportable information available [...] without undue cost or effort	Commensurate with the skills, resources and capabilities that are available to the company
Identification of sustainability-related risks and opportunities	✓	
Scope of the value chain	✓	
Anticipated financial effects	✓	✓
Approach to climate-related scenario analysis	✓	✓
Measurement of Scope 3 GHG emissions	✓	
Metrics in cross-industry metric categories (IFRS S2.29(b)-(d) and IFRS S2.30)	✓	

YOUR COMPANY IS ELIGIBLE FOR THE SME PATHWAY IF



Company has <10,000 tCO2e across scope 1 and location-based scope 2



Company is not classified in the Financial Institutions (FIs) and Oil & Gas (O&G) Sectors



Company is not required to set sector-specific criteria developed by the SBTi



Company is not a subsidiary of a parent company whose combined businesses fall into the standard validation route

AND

THREE OR MORE OF THE BELOW ARE **TRUE**

Employs <250 people



Annual turnover is <€50 million



Total assets are <€25 million



Not in a mandatory FLAG sector





Corporate Standard stakeholder feedback survey: Key themes related to differentiation by reporter type

- **Consider requiring scope 3 emissions reporting** in the *Corporate Standard*, such as:
 - Require scope 3 for **all** categories by all organizations
 - Require scope 3 **for relevant and/or significant** categories
 - Require scope 3 for **large organizations**, but carve out exceptions for **small organizations**
 - Allow a **phased-in approach** for scope 3, such as 1-3 years after reporting scope 3
- **More prescriptive boundary requirements** to facilitate comparability, such as with a quantitative threshold or requirements by sector
- Suggestions to both broaden and narrow the scope 3 boundary, highlighting the tension between GHG principles completeness and accuracy



For today's
topics

Question 4: Defining the options for differentiated scope 3 reporting

Differentiated, open to all reporter types

4A. Differentiated scope 3 reporting levels should be open to all reporter types

Differentiated, by reporter type

- 4B. Company size
- 4C. Company sector
- 4D. New reporters
- 4E. Geography
- 4F. Other/combination of criteria

Not differentiated

- 4G. NA – This is not the role of GHG Protocol
- 4H. NA – Scope 3 reporting should not be differentiated

Note that a **single option** or **combination of options** can be selected (excluding 4A)

OR we could **choose to NOT differentiate** scope 3 reporting

Subgroup feedback survey

11 responses

5. At meeting 3, we will consider differentiating scope 3 reporting requirements by reporter type. **Should different levels of scope 3 reporting requirements be defined for the following reporter types?**

● Yes - Strongly Support
 ● Yes - Somewhat supportive
 ● Neutral
 ● No - Somewhat oppose
 ● No - Strongly oppose

NA – Differentiated scope 3 reporting levels should be open to all reporter types

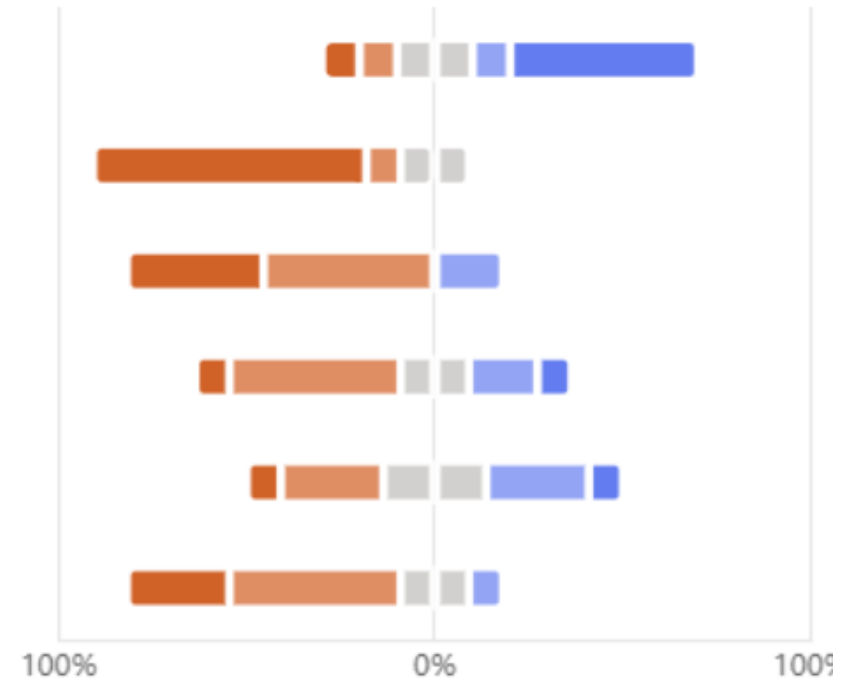
Small companies

Specific company sectors

New reporters

Reporters located in specific geographies

A combination of criteria



Question 4: Option 4A, **Levels should be open to all reporter types**

Defining reporting levels

Differentiated scope 3 requirements would be **open to all reporters**

Potential mechanisms:

- **Rating/tiered system**, with multiple levels of conformance to incentivize improved reporting
- **Category delineation**, where conformance can indicate which categories are reported (e.g., “upstream only”)

Pros & Cons

Clearly defined levels would **promote feasibility** and could encourage transparent communication of **year-to-year reporting progress**

However, there would be a **substantial risk for underreporting** and:

- **Hinder principles** of relevance and completeness
- **Uninformed** climate action
- **Less support** to users of the data
- **Reduced interoperability** with external programs



Discussion: What do you think of this option?

Question 4: Option 4B, **Company size**

Defining company size

Small companies would need to be clearly defined.
Options for defining small companies include:

- **By defined categories**, which have different thresholds by country.
 - SMEs (small- and medium-sized enterprises)
 - Micro- and nano- enterprises
- **By monetary value** (e.g., revenue, market capitalization, assets)
- **By number of employees**
- **By a combination of attributes**

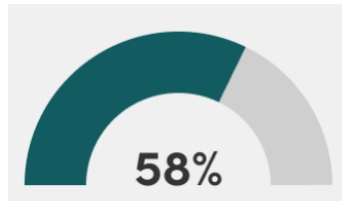
Examples: How SMEs* are defined	
United States	Varies by sector, for example: <ul style="list-style-type: none"> • Manufacturing: <500 employees • Mining: <1,400 employees
Canada	<500 employees
European Union	Headcount + Turnover OR balance sheet total <250 employees, ≤ € 50 m
China	Varies by sector Headcount + revenue + assets
India	Monetary investment in equipment + turnover

Country figures encompass micro- and nano-enterprises

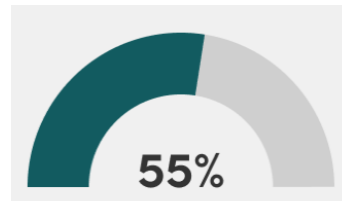
*SME = Small- and medium-sized enterprises

Why differentiate by **company size**?

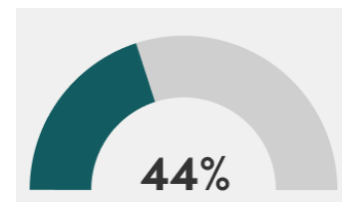
SMEs* face **barriers to taking action** on climate change



Skills and knowledge



Lack of funds



Lack of time

Individually, SMEs have **lower emissions** and **less influence** across the supply chain

However, **together SMEs can have a big impact**, so barriers to reporting should be reduced



SMEs employ **70%** of the global workforce



SMEs make up **>50%** of global GDP

Small Business Climate Action: Barriers & Bridges - SME Climate Hub

International Labor Organization



Discussion: What do you think of this option?

*SMEs = Small- and medium-sized enterprises



Question 4: Option 4C, **Company sector**

Defining company sector

Company sectors would need to be clearly defined. Options for defining sectors include:

- **CDP** sectors
- **SBTi** sectors
- **Economic taxonomy for the financial community**, such as GICS, ICB, NAICS



An example: CDP sectors

- Agricultural commodities
- Capital goods
- Cement
- Chemicals
- Coal
- Construction
- Electric Utilities
- Financial services
- Food, Beverage, & Tobacco
- Metals & Mining
- Oil & Gas
- Paper & Forestry
- Real Estate
- Steel
- Transport OEMS
- Transport Services

Why differentiate by **company sector**?

Significant categories vary by sector, for example:

Sector	Average largest category of emissions, as % of total S1+S2+S3
Capital goods	S3*, Use of sold products: 90%
Cement	Scope 1: 79%
Chemicals	S3, Purchased goods & services: 44%
Coal	S3, Use of sold products: 64%
Financial services	S3, Investments: 99%
Food, beverage, & tobacco	S3, Purchased goods & services: 67%

*S3 = Scope 3

[CDP-technical-note-scope-3-relevance-by-sector.pdf](#)

...However, sector classifications are not always clear-cut...

For example, a company may span multiple sectors

...AND many sectors already have sector-specific guidance.



Discussion: What do you think of this option?



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Question 4: Option 4D, **New reporters**

Defining new reporters

New reporters could include:

- **First-time reporters**
- **Newly formed companies**
- Companies that have undergone significant structural changes

This could be defined as a **grace/transition period (e.g., 1 year)** with reduced reporting requirements

Is this the role of GHG Protocol?

Mandatory disclosure programs already offer grace/transition/relief periods:



IFRS S2, 1-year transition relief



ESRS E1, 1-year grace period if <750 employees



Discussion: What do you think of this option?

Question 4: Option 4E, **Geography**

Defining geographies

Geographies with different reporting requirements could be defined based on:

- Specific countries
- Specific regions
- Level of economic development
- Threshold based on GDP



Considerations for geography

- Would relevant countries/regions already be **addressed with other options** (e.g., small companies)?
- Could this create **reporting loopholes** (e.g., “paper relocating”)?



Discussion: What do you think of this option?

Question 4: Option 4F, **Combination of criteria**

Defining criteria

Any of the above criteria (and more) could be combined in this option

Would **limit loopholes** by requiring companies to meet multiple criteria to be eligible for less stringent reporting

SBTi uses a combination approach for SME route target-setting eligibility

However...

- Could add **complexity** and could introduce **confusion**
- **Reduced interoperability** with external programs



Discussion: What do you think of this option?

Question 4: Suggestions from TWG members

Feedback survey suggestions

- **Maturity of a company's sustainability** GHG management program
- **Company's position on the value chain**
 - For example: Upstream suppliers, manufacturers, downstream users
 - Addresses the level of influence a company has
- **Public versus private companies**



Discussion: What do you think of these ideas?

Question 4: Options 4G and 4H: Corporate Standard should not differentiate scope 3 reporting

Option 4G:
This is not the role of GHG Protocol

Other programs are already defining differentiated reporting requirements



Should differentiation be left to external programs to define?

Option 4H:
Scope 3 reporting should not be differentiated

Differentiated requirements will always:

- Hinder relevance and completeness
- Reduce interoperability with external programs
- Limit comparability and uses of the data

Is the improved feasibility of differentiated reporting outweighed by the drawbacks?

Decision-making criteria:

What reporter type(s), if any, should different levels of scope 3 reporting requirements be defined for?

Criteria	Option 4A: NA – Should be open to all reporters	Option 4B: Company size	Option 4C: Company sector	Option 4D: New reporters	Option 4E: Geography
Scientific integrity	NA	NA	NA	NA	NA
GHG accounting and reporting principles	Pros: Consistency Cons: Significantly hinders completeness, relevance	Pros: Transparency, accuracy Cons: Completeness, relevance, consistency	Pros: Transparency Cons: Significantly hinders completeness, relevance	Pros: Transparency Cons: Hinders completeness, relevance during transition only	Pros: Transparency Cons: Hinders completeness, relevance, consistency
Support decision-making that drives ambitious global climate action	Pros: More resources for scope 1 and 2 action Cons: Action will not be informed , missed opportunities	Pros: More resources for scope 1 and 2 action Cons: Action will be less informed due to reporting gaps, but impact is smaller due to company size	Pros: Prioritizes large categories for each sector Cons: Potential for major underreporting due to sector variation	Pros: More resources for scope 1 and 2 action Cons: Would delay reporting of some emissions; loopholes possible	Pros: More resources for scope 1 and 2 action Cons: Action will be less informed due to reporting gaps, which could be major; loopholes possible
Support programs based on GHG Protocol and uses of GHG data	Cons: Hinders interoperability with external programs, low user support for cross-company considerations	Pros: Could promote reporting from small companies Cons: Hinders interoperability with external programs, support to users, and comparability	Pros: Improved comparability within sectors Cons: Hinders interoperability with external programs, low user support, hinders downstream reporters	Pros: Interoperable with programs with grace period Cons: Hinders comparability and support to user during grace period	Cons: Hinders interoperability with external programs, low user support, and hinders downstream reporters
Feasibility to implement	Pros: Most accessible given reporter choice	Pros: More accessible for small companies	Cons: Difficult to implement with conflicting sector guidance	Pros: More accessible for all new reporters	Pros: More accessible for some reporters



Full group discussion

4

What **reporter type(s)**, if any, should different levels of scope 3 reporting requirements be defined for?

4A. Differentiated scope 3 reporting levels should be open to all reporter types

4B. Company size
4C. Company sector
4D. New reporters

4E. Geography
4F. Other/combination of criteria

4G. NA – This is not the role of GHG Protocol
4H. NA – Scope 3 reporting should not be differentiated

Poll Questions



Poll question:

1. Should different levels of scope 3 reporting requirements be defined for the following reporter types? *[No – strongly oppose TO Yes – strongly support]*
 - a. Differentiated scope 3 reporting levels should be open to all reporter types
 - b. Small companies
 - c. Specific company sectors
 - d. Exclude specific high-emitting sectors
 - e. New reporters
 - f. Reporters located in specific geographies
 - g. Other/combination of options
 - h. NA – This is not the role of GHG Protocol
 - i. NA – Scope 3 reporting should not be differentiated

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Question 5: Defining differentiated scope 3 reporting requirements

5

If requirements are differentiated, how should the different scope 3 reporting requirement(s) be **defined** (by reporter type, if applicable)?

- 5A. "Should" instead of "shall" (*NA for option 4A*)
- 5B. Different language: All/relevant/significant
- 5C. Increase quantitative threshold for exclusion
- 5D. Require upstream categories only
- 5E. Require specific categories only
- 5F. Make data quality guidelines more flexible
- 5G. Other scope 3 reporting requirement

Subgroup feedback survey

11 responses

7. At meeting 3, we will also consider how differentiated scope 3 reporting requirements should be defined. **Should the following options be considered for a differentiated scope 3 reporting requirement?**

● Yes - Strongly support
 ● Yes - Somewhat support
 ● Neutral
 ● No - Somewhat oppose
 ● No - Strongly oppose

"Should" instead of "shall" (i.e., scope 3 is optional for specific reporters)

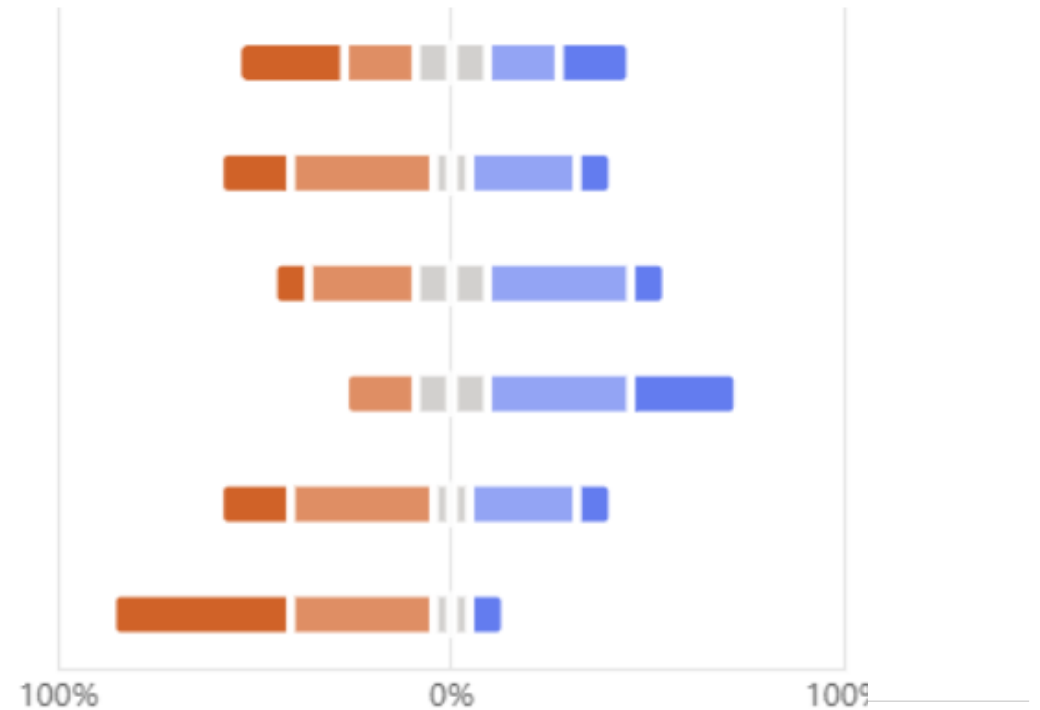
Use different language (e.g., all, relevant, significant)

Increase the quantitative threshold for exclusion (e.g., 10% exclusion instead of 5% exclusion)

Require upstream categories only

Require specific categories only

Make data quality guidelines more flexible (based on the outcomes of the Scope 3 TWG on data quality guidelines)



Full group discussion



Discussion questions:

1. Which options do you **support**? Which do you **oppose**?
2. Do you suggest **any additional options** for defining a differentiated scope 3 requirement?
3. How should we **apply these options to the reporter types** identified in question 4?

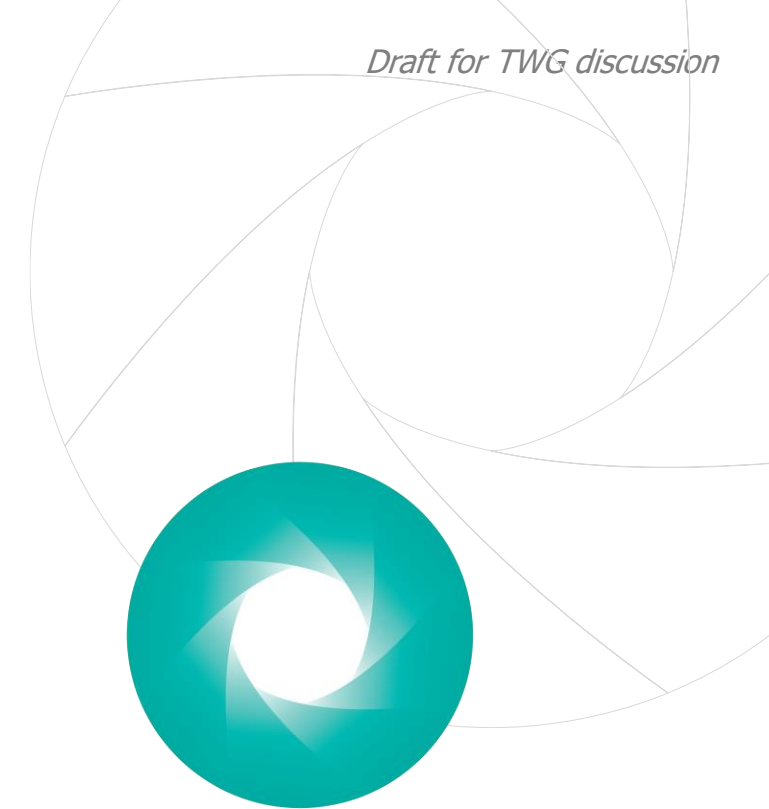
5

If requirements are differentiated, how should the different scope 3 reporting requirement(s) be **defined** (by reporter type, if applicable)?

- 5A. "Should" instead of "shall" (*NA for option 4A*)
- 5B. Different language: All/relevant/significant
- 5C. Increase quantitative threshold for exclusion
- 5D. Require upstream categories only
- 5E. Require specific categories only
- 5F. Make data quality guidelines more flexible
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Question 5: If requirements are differentiated, how should the different scope 3 reporting requirement(s) be defined (by reporter type, if applicable)?	15 minutes
Wrap-up and next steps	10 minutes



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Looking forward

TODAY: Meeting 3

January 28, 2025

- Consider differentiating scope 3 requirements by reporter type
- Start discussing how to define different scope 3 reporting requirements

NEXT: Meeting 4

February 18, 2025

- Complete discussion on whether to define different scope 3 reporting requirements and, if so, the mechanism
- Finalize recommendations for full CS TWG

Full CS TWG: Meeting 2

March 4, 2025

- Subgroups 1, 2, and 3 will present recommendations from Phase 1
- All subgroup members will discuss all outcomes

Note: We will likely be shifting back our March 25 meeting to April 1

Next steps

Next Subgroup 3 meeting scheduled for **Tuesday, February 18th, 2025** at 9:00 ET / 15:00 CET / 22:00 CHN

Items to be shared by GHG Protocol Secretariat:

- Final slides, minutes, and recording from this meeting
- Feedback survey on reporter types
- Scope 3 TWG updates memo

TWG member action items:

- **Review** meeting materials
- **Read** discussion paper 3.2 (already shared)
- **Fill out feedback survey on reporter types by Friday February 14th**

Thank you!

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