

# Actions and Market Instruments Technical Working Group

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## Meeting # 1.07

### GHG Protocol Secretariat team:

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May 21, 2025

# Agenda

- Housekeeping
- Calculation examples
- Next steps



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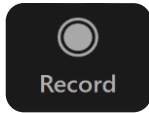
# Agenda

- **Housekeeping**
- Calculation examples
- Next steps

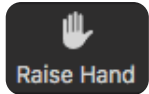


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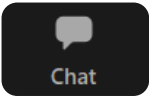




This meeting is recorded.



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.

## Guidelines and Procedures

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 the 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\*

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\* 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

## AMI TWG Shared Values

- Always **be respectful**
- Take space, make space
- There are **no bad ideas or questions**
- **Be pragmatic** – balance perfect with actionable
- **Be open** to differing points of view and **curious** about all sides of a discussion
- **Keep integrity** at the heart of decision-making and consider real word impacts
- **Keep focus** on the long-term goal of developing an effective standard


## Today's Objectives

1. Review calculation examples to further explore framework proposals

Draft for TWG discussion only

## Meeting Schedule

- Where we are:

Meeting	Date	Topic
1	Oct 23, 2024	Content introduction
2	Dec 4, 2024	Current GHG Protocol approach, introduction of use cases
3	Jan 15, 2024	Achieving use cases in relation to reporting structure
4	Feb 19, 2025	LSR Standard interim traceability requirement & framework proposals
5	Mar 26, 2025	Review & discuss v1 proposals
6	Apr 23, 2025	Areas of proposal divergence
 <b>7</b>	<b>May 21, 2025</b>	<b>Calculation examples</b>
8	June 25, 2025	Feedback from ISB
9	July 30, 2025	TBD

## Review of Scope 2 consequential subgroup proposals

- Three proposals were submitted for methods to quantify emissions impacts of electricity sector actions
- With the majority of support thus far, Proposals 1 and 2 will be the focus of the subgroup's part 2 work

### Proposal 1: Marginal Emissions Impact

- Induced consumption from load, using MERs
- Avoided emissions from generation projects (additionality required) using MERs
- Net impact (induced – avoided)

### Proposal 2: Ad-hoc Consequential Guidance

- Applicable to all projects that have a high likelihood of producing negative secondary effects
- Accounting framework closely resembles traditional project accounting

### Proposal 3: Routine Consequential Accounting

- Emissions induced or avoided from changes in electricity demand
- Emissions induced or avoided from changes in electricity procurement
- Impact score, relative to the highest possible global impact

## Update on Scope 2 consequential subgroup deliverable

- The Secretariat has determined that the method presented in Proposal 1 yields a sector-specific metric that will not be standardized across sectors. **As a result, this proposal is proceeding directly to the ISB**
- Proposal 2 does present a method that can potentially be standardized across sectors, and therefore **will remain an input to the AMI working group**

### Proposal 1: Marginal Emissions Impact

- Induced consumption from load, using MERs
- Avoided emissions from generation projects (additionality required) using MERs
- Net impact (induced – avoided)

\*Infront of the ISB as of 5/21/2025

### Proposal 2: Ad-hoc Consequential Guidance

- Applicable to all projects that have a high likelihood of producing negative secondary effects
- Accounting framework closely resembles traditional project accounting

# Agenda

- Housekeeping
- **Calculation examples**
- Next steps



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## Worked examples for proposals

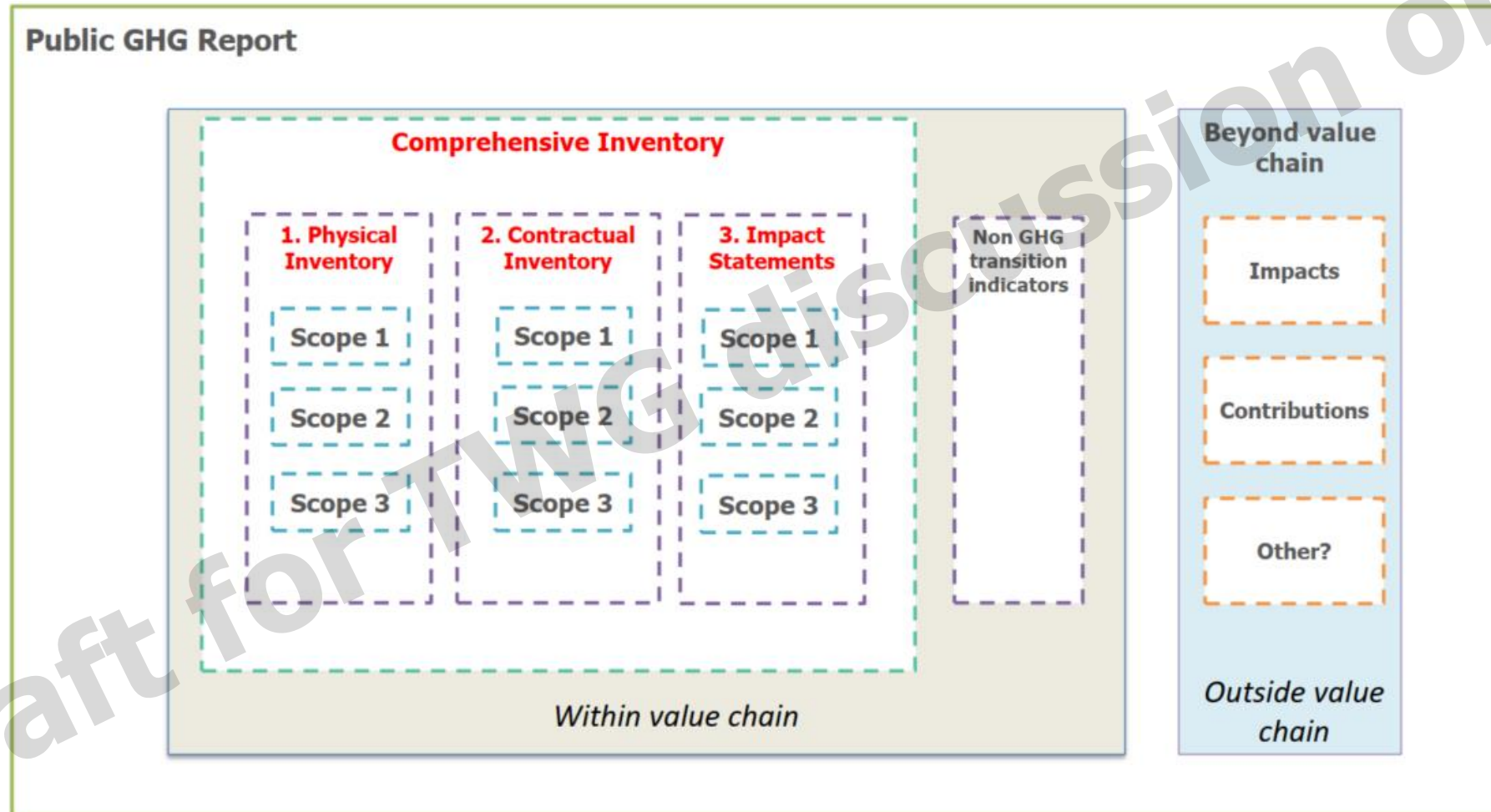
- The following examples will be used to consider how different scenarios would be handled within each proposed framework from the perspective of a single organization in an annual GHG report.
- Your presentations should include:
  - Any relevant calculations and assumptions
  - A visual representation (e.g. table) of how the activities and/or impacts would be reported in all relevant statements
    - Both individually and in an aggregated report
  - Any additional details or supporting information
- TWG members will present their worked examples, with time for clarifying questions and discussion

## Assumptions

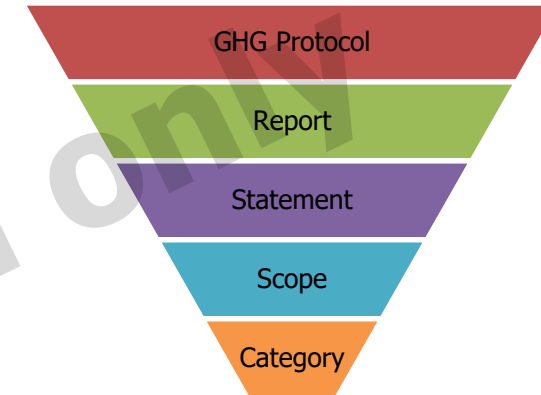
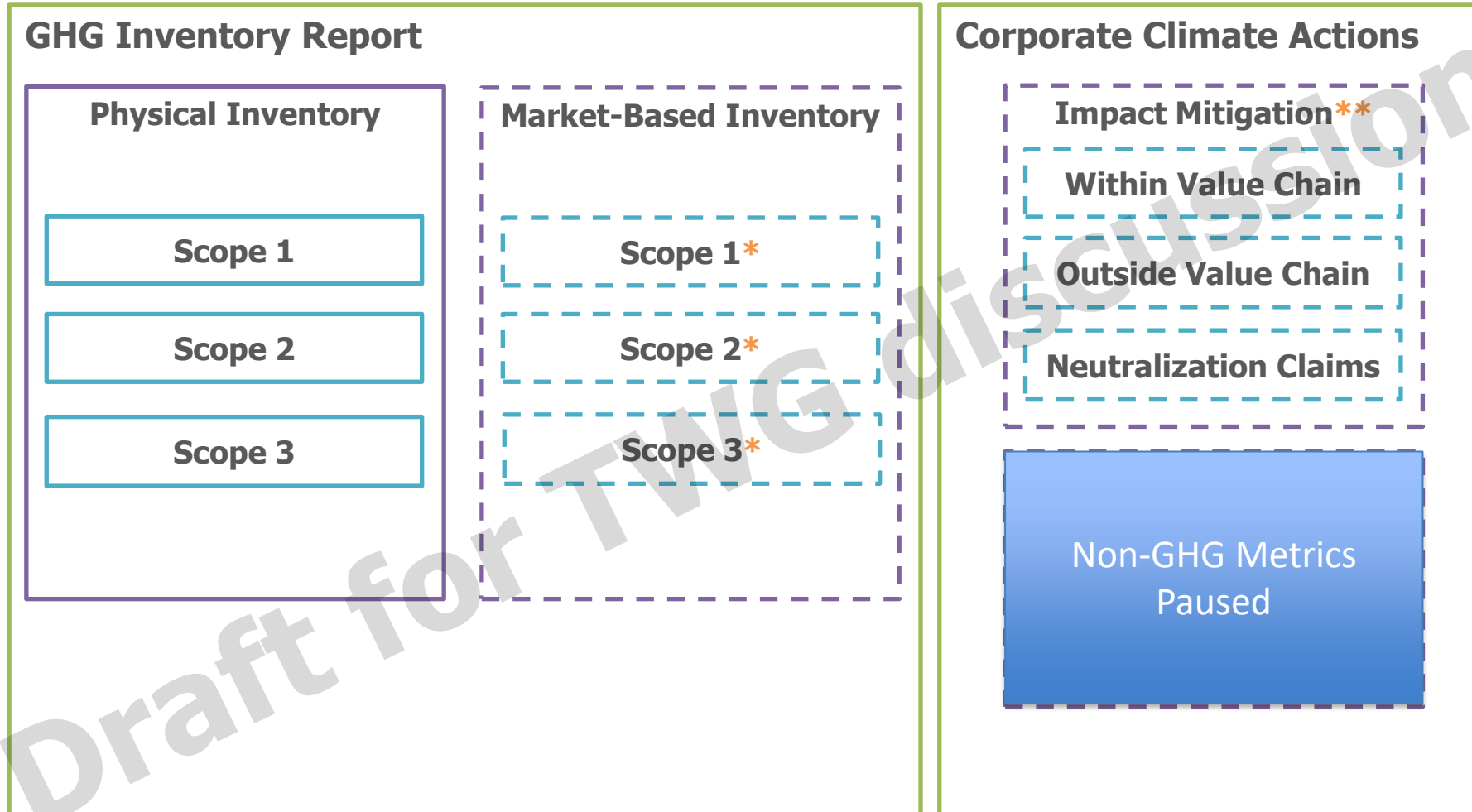
- Report only in CO<sub>2</sub>e for this exercise
- Unless otherwise specified, all activities take place in the reporting year
- Where additional information is necessary, utilize [publicly available EFs](#) and document any assumptions
- All tons are metric tons

Draft for TWG discussion only

## Framework A

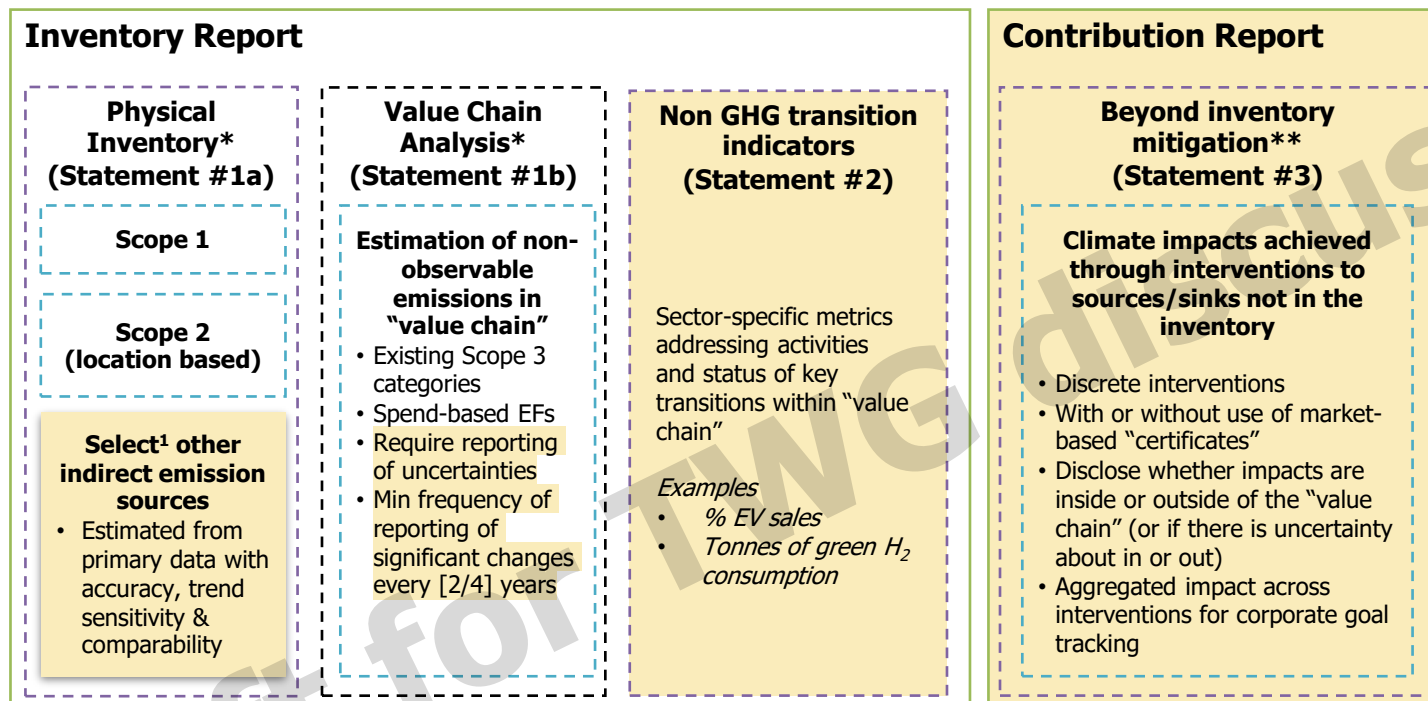


## Framework B



# Framework C

## New reporting elements

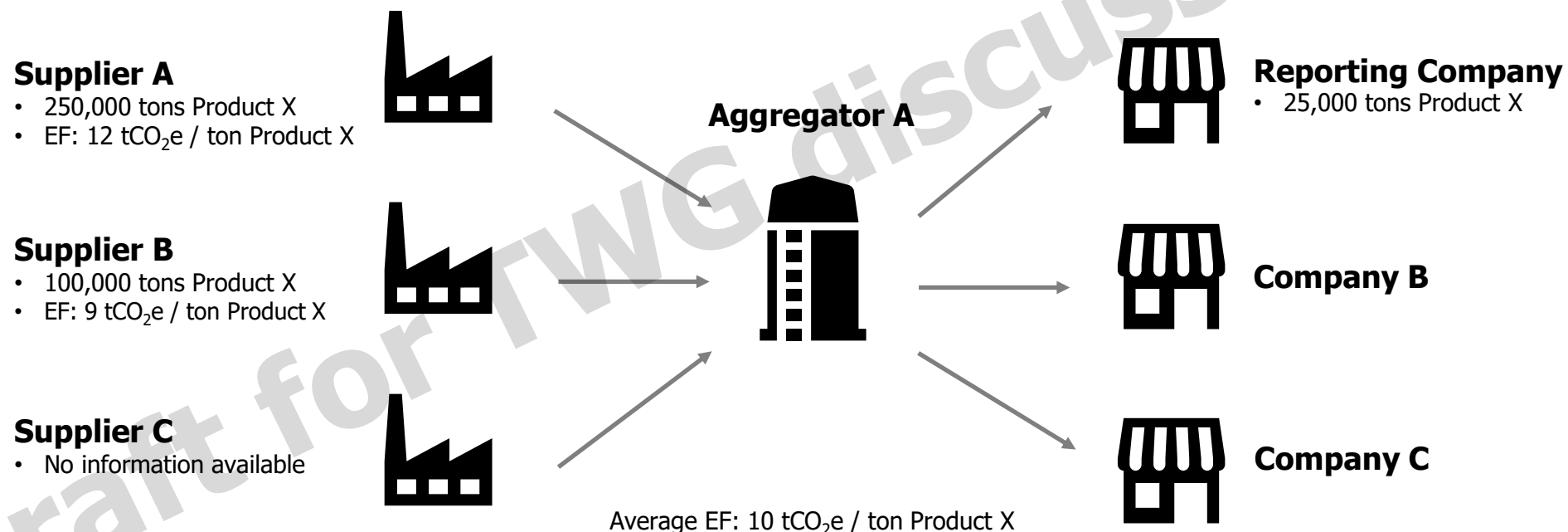


\* Emissions and removals reported separately \*\* Consequential methods applied. Avoided emissions and enhanced removals reported separately.

<sup>1</sup> Industry-specific specified sources and sinks quantified with primary data. See Figure 2 in <https://ghginstitute.org/2024/10/28/is-scope-3-fit-for-purpose-alternative-ghg-accounting-frameworks-for-inventories-and-intervention-impacts/>

## Example 1 - Baseline

The reporting company purchases 25,000 tons of Product X from a regional aggregator. Assume that the aggregator is a mixing point only (i.e. no additional processing) with no segregation or product tracing mechanisms.



## Example 1

### 1.1: Project Investment

- The Reporting Company fully finances a project for Supplier A which improves emissions per output efficiency by 50% for all production.

### 1.2: Crediting

- The Reporting Company buys credits from Supplier B through a third-party registry.
- The credits represent 10,000 tCO<sub>2</sub>e emissions reductions associated with 5,000 tons of Product X.

# Framework A: Example 1 Baseline – Worked Example

## Input data, additional assumptions, and calculations

	Emission source	Activity data (tons of product X)	Emission factor (tCO <sub>2</sub> e/t X)	Emissions (tCO <sub>2</sub> e)	Emissions reduction (tCO <sub>2</sub> e)
<b>Physical supply</b>	Aggregator A	25,000	10	250,000	
<b>Interventions</b>	1.1: Supplier A Project	250,000	6	1,500,000	
	Of which related to value chain	20,000	6	120,000	
	Of which BVCM	230,000	6	1,380,000	
	1.2: Supplier B Credits	5,000	7	35,000	(10,000)

1.1 amount (20,000) + 1.2 amount (5,000) = 25,000 (tons of product X)

1.1 emissions factor = 12 tCO<sub>2</sub>e/tX / 2 = 6 tCO<sub>2</sub>e/tX

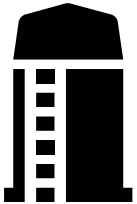
## Summary report by statement

- We assume that reporting company only procures product X (and anything associated with product X) from Aggregator A.

	Statement 1	Statement 2	Statement 3	BVCM
Scope and Category or other	Physical emissions (tCO <sub>2</sub> e)	Contractual emissions (tCO <sub>2</sub> e)	Project emissions (tCO <sub>2</sub> e)	Reported separately (tCO <sub>2</sub> e)
Scope 3 category X	250,000	170,000	(10,000)	
Other				(1,380,000)

## Framework B: Example 1 – Inventory Prior to Intervention

### Aggregator A



### Reporting Company

- 25,000 tons Product X



GHG Activity	Amount Sourced (tonnes)	Year	EF	Statement	Scope.Cat	Tonnes GHG Emissions
Product X	25,000	1	10	Physical Inventory	3.1	250,000

Average EF: 10 tCO<sub>2</sub>e / ton Product X

### Assumptions

- Reporting Company has been sourcing Product X for (at least) two years
  - 25k tonnes sourced each year
- Aggregator A knows how much they source from Supplier A and B, and the EFs for those quantities (Aggregator A does not consider using mass balance / sourcing region traceability to assign suppliers to a reporting company until interventions occur)
- Current inventory year is year 2

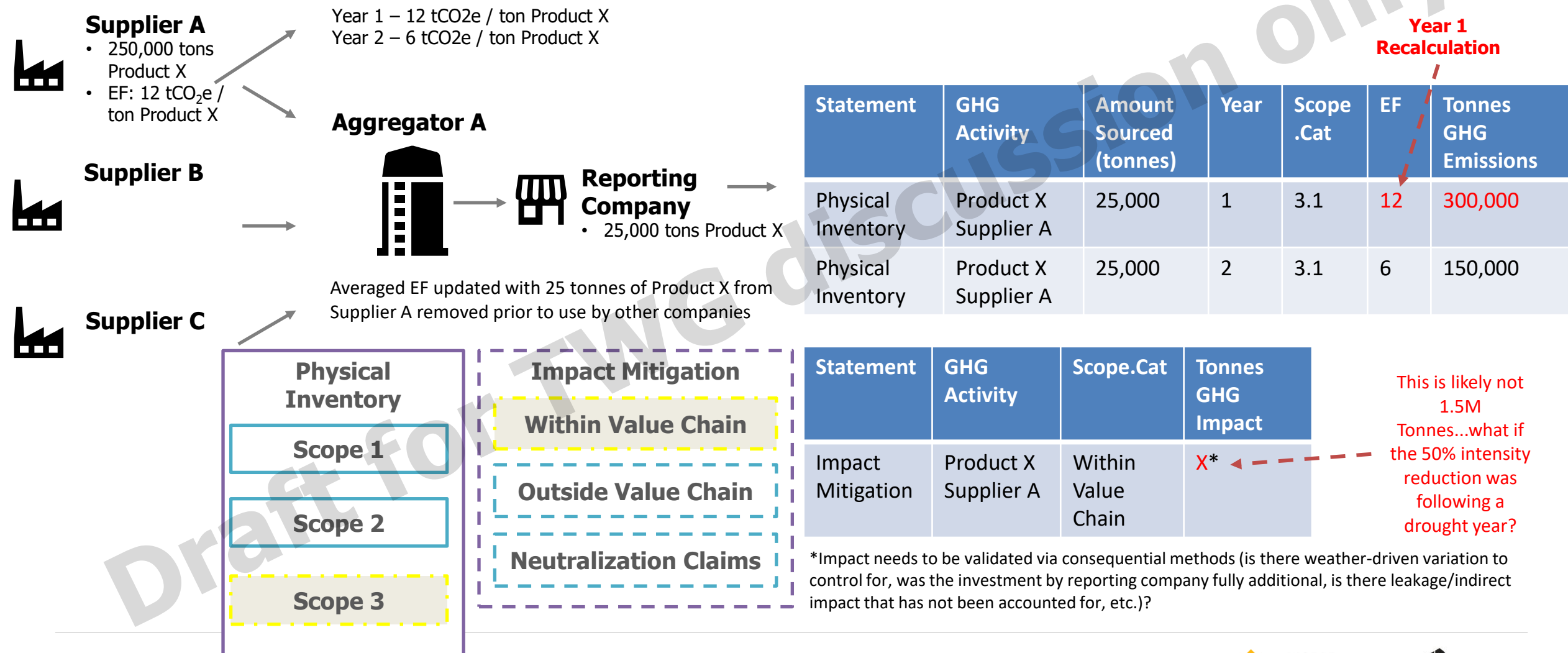
### Physical Inventory

Scope 1

Scope 2

Scope 3

## Framework B: Example 1.1 – Reporting Company Finances 50% CI Reduction for Supplier A



## Framework B: Example 1.2 – Reporting Company buy 10k credits (5k tonnes of product) from Supplier B

**Year 1  
Recalculation**

**Supplier A**

**Supplier B**

- 5,000 tons Product X
- Year 1 EF: 9 tCO<sub>2</sub>e / ton Product X
- Year 2 EF - ?

**Supplier C**

**Aggregator A**

**Reporting Company**

- 25,000 tons Product X

Per Draft LSRG Averaged EF updated with 5 tonnes of Product X from Supplier B removed prior to use by other companies

**Physical Inventory**

**Scope 1**

**Scope 2**

**Scope 3**

**Impact Mitigation**

**Within Value Chain**

**Outside Value Chain**

**Neutralization Claims**

Statement	GHG Activity	Amount Sourced (tonnes)	Year	Scope.Cat	EF	Tonnes GHG Emissions
Physical Inventory	Product X Supplier Avg	20,000	1	3.1	10	200,000
Physical Inventory	Product X Supplier B	5,000	1	3.1	9	45,000
Physical Inventory	Product X Supplier Avg	20,000	2	3.1	10	200,000
Physical Inventory	Product X Supplier B	5,000	2	3.1	X	?

Statement	GHG Activity	Scope.Cat	Tonnes GHG Impact
Impact Mitigation	Product X Supplier B	Within Value Chain*	10,000

\*Verified on "X" Registry under "X" Protocol Proposed as potential "Category"

EF not defined, but could be provided by project (variant scenario carbon intensity). This is important because In agriculture EFs can increase even if positive impact occurs using consequential methods.

## Framework B: Example 1.2 & 1.3 in the same inventory year

### Supplier A

- 250,000 tons Product X
- EF: 12 tCO<sub>2</sub>e / ton Product X

### Supplier B

- 5,000 tons Product X
- Year 1 EF: 9 tCO<sub>2</sub>e / ton Product X
- Year 2 EF - ?

### Supplier C

### Aggregator A

### Reporting Company

- 25,000 tons Product X

Per Draft LSRG Averaged EF updated with 5 tonnes of Product X from Supplier B and 20 tonnes of Product X From Supplier A removed prior to use by other companies

Statement	GHG Activity	Scope.Cat	Tonnes GHG Impact
Impact Mitigation	Product X Supplier A	Within Value Chain*	X - Unknown
Impact Mitigation	Product X Supplier B	Within Value Chain*	10,000

Statement	GHG Activity	Amount Sourced (tonnes)	Year	Scope.Cat	EF	Tonnes GHG Emissions
Physical Inventory	Product X Supplier A	20,000	1	3.1	12	240,000
Physical Inventory	Product X Supplier B	5,000	1	3.1	9	45,000
Physical Inventory	Product X Supplier A	20,000	2	3.1	6	120,000
Physical Inventory	Product X Supplier B	5,000	2	3.1	X	X - Unknown

Year 1  
Recalculation

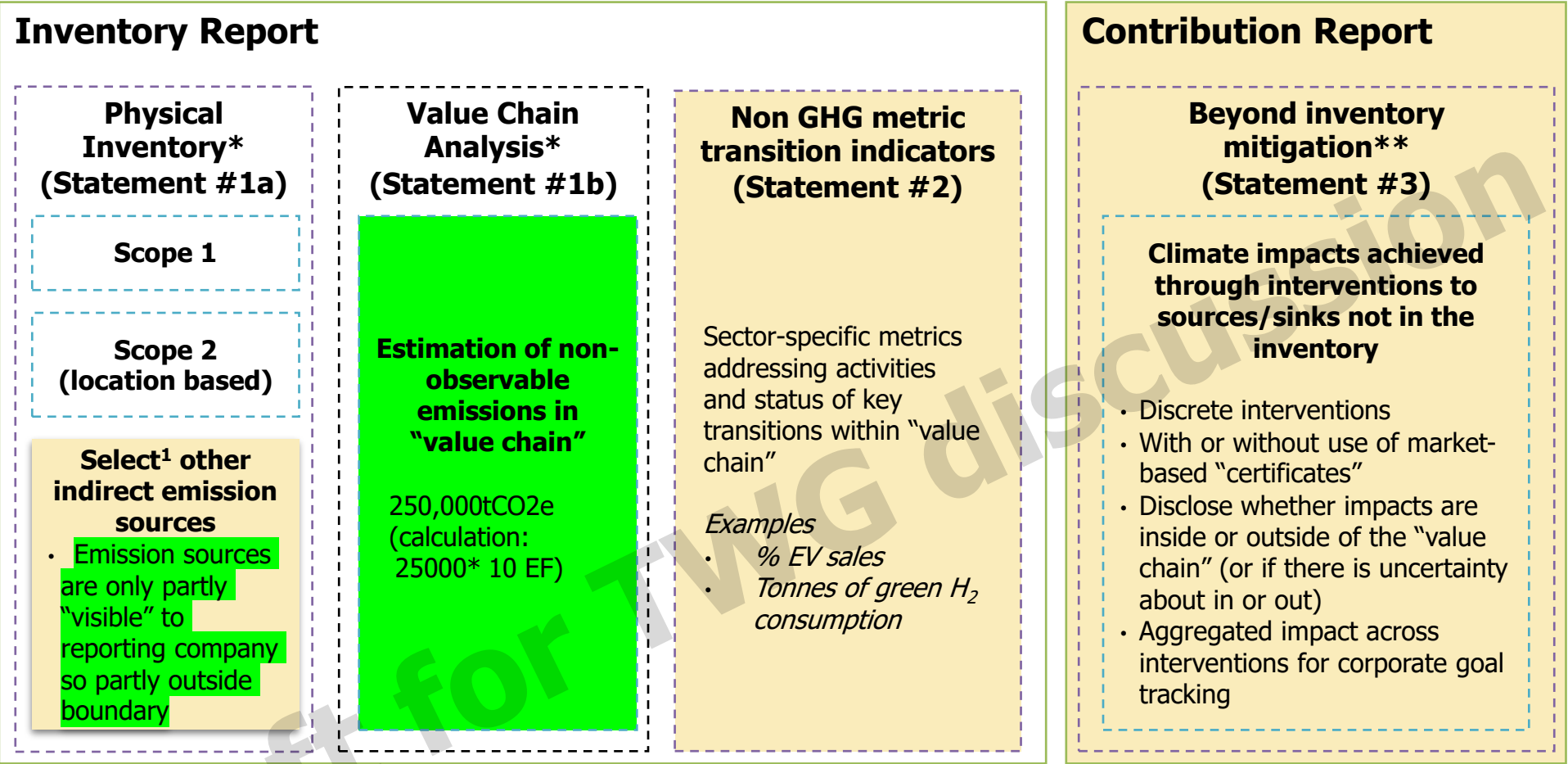
- Following a sourcing region approach reporting company may assume all 25,000 tonnes they source are from Supplier A or split 20,000 tonnes from supplier A 5,000 tonnes from supplier B.

\*Verified on "X" Registry under "X" Protocol Proposed as potential "Category"

## Framework B: Example 1 Key Challenges / Assumptions

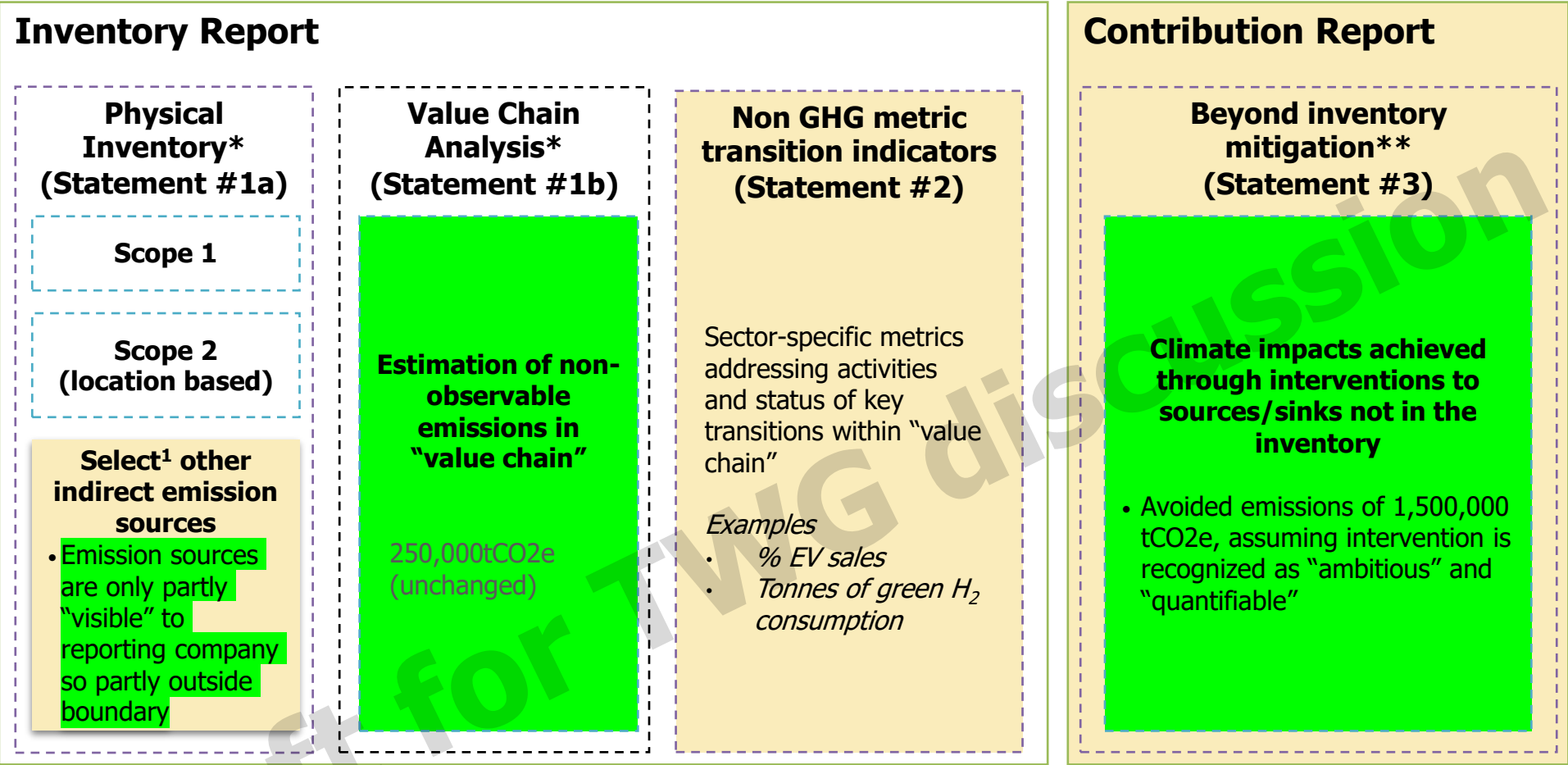
- For this example we assume the EFs between suppliers are comparable for Product X, but in practice this is unlikely to occur due to significant parameter uncertainty (if Aggregator A is completing the EFs for each of their suppliers), or due to differences in methodologies used by the Suppliers A, B, and C. Even with similar methods, practices are just one component that influence CI; given this changes in CI should not be assumed to be due to practices at face value.
- 1.1 - Judging by the images used, we assumed this is a land-sector example. As mentioned above, weather, soil, and variation in crop years will cause “background” variation in Efs. **This means that the 50% decrease in Supplier A CI may not be all due to action funded by the reporting company. The best way to verify the impact of this action is via consequential methods.**
- 1.2 - The EF for the 5,000 tonnes of impacted product is not provided in this example, just 10,000 tonnes of impact using consequential methods. **It should be noted that if we can estimate consequential impact, it means we are quantifying a variant (project) scenario and thus should be able to provide carbon intensity of that scenario for inventory accounting. If we had this scenario, as mentioned above, it is possible this value may be a higher EF than before the action in 1.2 was taken.**

# Framework C: Example 1 before interventions



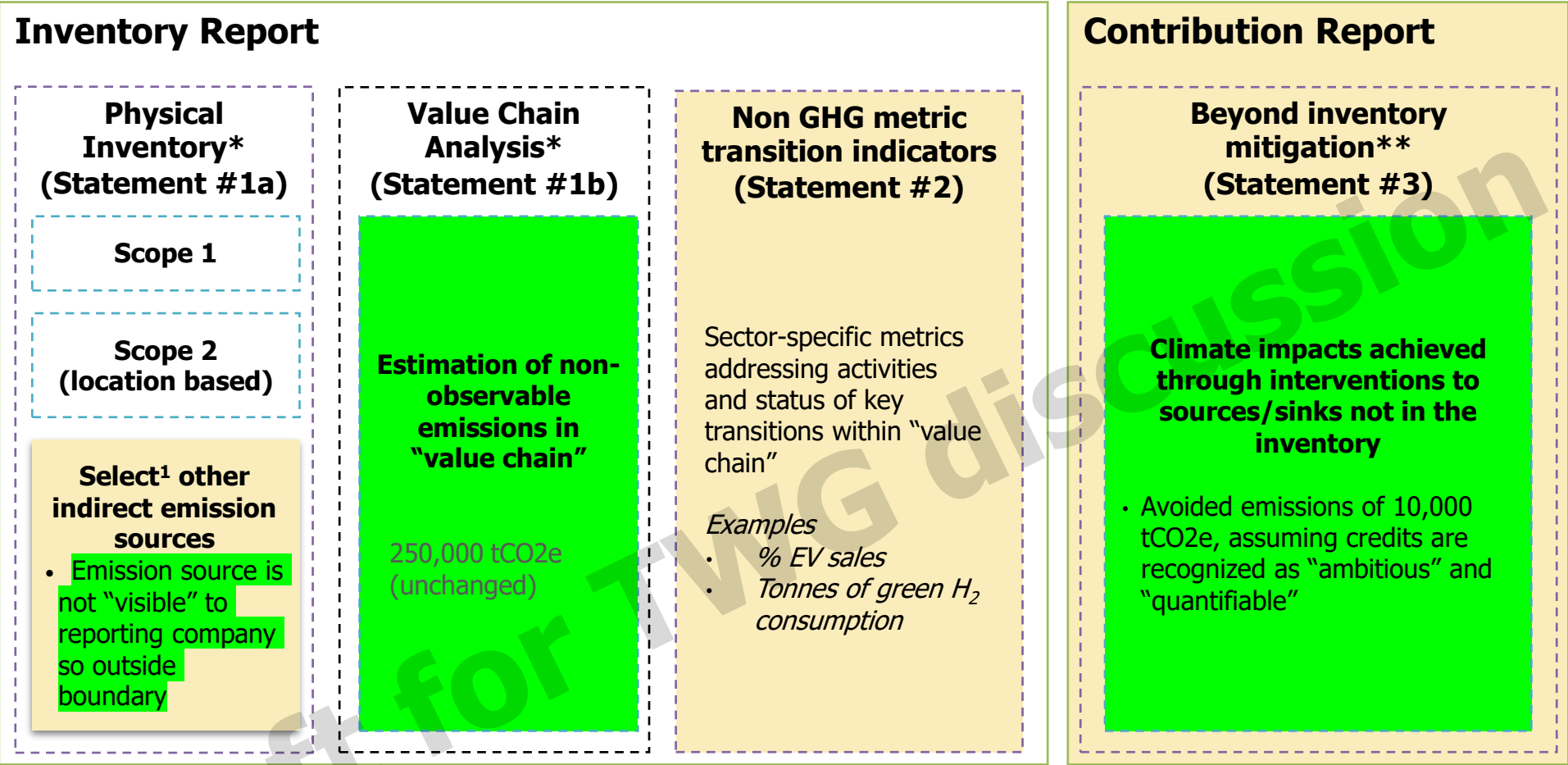
\* Emissions and removals reported separately    \*\* Consequential methods applied. Avoided emissions and enhanced removals reported separately.  
<sup>1</sup> Industry-specific specified sources and sinks quantified with primary data. See Figure 2 in <https://ghginstitute.org/2024/10/28/is-scope-3-fit-for-purpose-alternative-ghg-accounting-frameworks-for-inventories-and-intervention-impacts/>

# Framework C: Example 1.1 after intervention



\* Emissions and removals reported separately    \*\* Consequential methods applied. Avoided emissions and enhanced removals reported separately.  
<sup>1</sup> Industry-specific specified sources and sinks quantified with primary data. See Figure 2 in <https://ghginstitute.org/2024/10/28/is-scope-3-fit-for-purpose-alternative-ghg-accounting-frameworks-for-inventories-and-intervention-impacts/>

# Framework C: Example 1.2 after intervention



\* Emissions and removals reported separately    \*\* Consequential methods applied. Avoided emissions and enhanced removals reported separately.  
<sup>1</sup> Industry-specific specified sources and sinks quantified with primary data. See Figure 2 in <https://ghginstitute.org/2024/10/28/is-scope-3-fit-for-purpose-alternative-ghg-accounting-frameworks-for-inventories-and-intervention-impacts/>

## Example 1 - aggregate

	GHG Activity	Reporting Element	Statement 1	Statement 2	Statement 3	Statement 4
Framework A			Physical emissions (tCO <sub>2</sub> e)	Contractual emissions (tCO <sub>2</sub> e)	Project emissions (tCO <sub>2</sub> e)	Reported separately (tCO <sub>2</sub> e)
		Scope 3 category X	250,000	120,000	(10,000)	
		Other				(1,350,000)
Framework B			Physical Inventory (tCO <sub>2</sub> e)	Market-Based Inventory (tCO <sub>2</sub> e)	Impact Mitigation (tCO <sub>2</sub> e impact)	
	Product X Supplier A	Scope 3 category 1, year 1	240,000			
	Product X Supplier B	Scope 3 category 1, year 1	45,000			
	Product X Supplier A	Scope 3 category 1, year 2	120,000		X - unknown	
	Product X Supplier B	Scope 3 category 1, year 2	X - unknown			
	Crediting				10,000	
Framework C			Value Chain Analysis (tCO <sub>2</sub> e)		Contribution Report (tCO <sub>2</sub> e avoided)	
	Project Investment		250,000		1,500,000*	
	Crediting				10,000*	

\*assuming intervention is recognized as “ambitious” and “quantifiable”

## Example 2 – SAF

The Reporting Company purchases SAF certificates to fully match volume of fuel use associated with business travel. The SAF certificates are centralized in a book and claim registry.

Relevant details: (see [example certificate](#))

**SAF REGISTRY** Block ID  
05648597-0a63-4e86-b612-06809c3a817c

Retirement date  
2025-02-08

### Registry Retirement Statement

This retirement statement confirms the following SAF certificate has been retired from the SAFc Registry:

Unit count (metric tonnes of SAF)	Metric tonnes of CO2e abated	Unit type code
489	1678,248	SAFcA-B3-VAL

#### Beneficiaries and Holdings History

Air Transport Provider Beneficiary	Unique companies that have held the unit
United Airlines, Inc.	2

Accounts that held unit	Issuing SAFcA unit ID
FPHA → GHA → ATPHA	4d90d0c7

#### Dates

Year of SAF production	Issuance date
2024	2025-01-09

Expiry date	Retirement claim year
2027-01-09	2024

#### Sustainability

% of emission reduction compared to baseline	Carbon intensity score (g CO2eq/MJ)
82.979	16

Fuel Certification Scheme	Conventional jet fuel baseline carbon intensity (well to wake) (g CO2e/MJ)
IsccEu	94

Regulatory schemes applicable to the production of the SAF: California LCFS, US IRA tax credits, US RFS RINs

#### Fuel production and use

Fuel producing company name	Fuel provider company name
Phillips 66	SkyNRG B.V.

Feedstock	Feedstock country of origin
Used cooking oil and/or waste cooking oil	KR, South Korea

Airport where SAF is delivered	Fuel producing facility name
LAX	Phillips 66

SAF conversion process	Country of SAF Production
hefa	United States of America

Emissions claim location	Country of SAF blending
domestic	US, United States of America

## Framework A: SAFc Example 2

### Input data, additional assumptions, and calculations

- Noting the example retirement statement provided is for SAFcA (air transport provider claims), but we assume that associated SAFcE (end user claims) are the same unit count

Assumed SAF energy density (MJ/mt) = 44,000 MJ/mt

Emissions from aircraft combustion = 3.16 kgCO<sub>2</sub>/kg = 71.8 gCO<sub>2</sub>e/MJ

WTW emissions from conventional jet fuel = 89 gCO<sub>2</sub>e/kg

	Emission source	Activity data (mt neat fuel)	Activity data (MJ)	Emission factor (gCO <sub>2</sub> e/MJ)	Emissions (mtCO <sub>2</sub> e)
SAF	WTW emissions	489	21,516,000	16	344
	Feedstock collection, processing, refining, transportation and distribution (WTT)	489	21,516,000	16	344
	Fuel combustion (TTW)	489	21,516,000	0	-
	Fuel combustion (TTW, biogenic CO <sub>2</sub> )	489	21,516,000	71.8	1,545
Conventional jet fuel	WTW emissions	489	21,516,000	89	1,915
	Feedstock collection, processing, refining, transportation and distribution (WTT)	489	21,516,000	17.2	370
	Fuel combustion (TTW)	489	21,516,000	71.8	1,545

### Summary report by statement

- We assume air transport provider physically consumes fuel on a mass balance basis, so do not treat those as contractual emissions

Air transport provider (United) report looks like this (for the overlap with this particular corporate customer):				
	Statement 1	Statement 2	Statement 3	BVCM
	Physical emissions (tCO <sub>2</sub> e)	Contractual emissions (tCO <sub>2</sub> e)	Project emissions (tCO <sub>2</sub> e)	Reported separately (tCO <sub>2</sub> e)
Scope 1	1,545			
Scope 3 Category 3	714			
Biogenic CO <sub>2</sub> (separate)	1,545			
End user (assuming business travel user) report looks like this:				
	Statement 1	Statement 2	Statement 3	BVCM
	Physical emissions (tCO <sub>2</sub> e)	Contractual emissions (tCO <sub>2</sub> e)	Project emissions (tCO <sub>2</sub> e)	Reported separately (tCO <sub>2</sub> e)
Scope 3 Category 6*	1,545	344		

\* Noting that corporate end users increasingly report WTW emissions within S3 Category 6, although the boundary just requires TTW emissions

Note that today it is not common for aviation end users to receive fuel consumption data from airlines. It is common to use distance-based calculations today, but some still use spend. For the sake of this example, we used fuel-based assumptions as per prompt.

## Framework B: Example 2 – SAF

Physical Inventory	Market-Based Inventory	Statement	GHG Activity	Amount Sourced (tonnes)	Year	EF	Scope.Cat	Traceability	Tonnes GHG Emissions
Scope 1	Scope 1	Physical Inventory	Business Travel	20.5 MMJ Jet Fuel*	1	9.4e-5**	3.6		1,927
Scope 2	Scope 2	Market-Based	Business Travel	20.5 MMJ Cooking Oil SAF*	1	1.6e-5**	3.6	Book and Claim***	328
Scope 3	Scope 3								

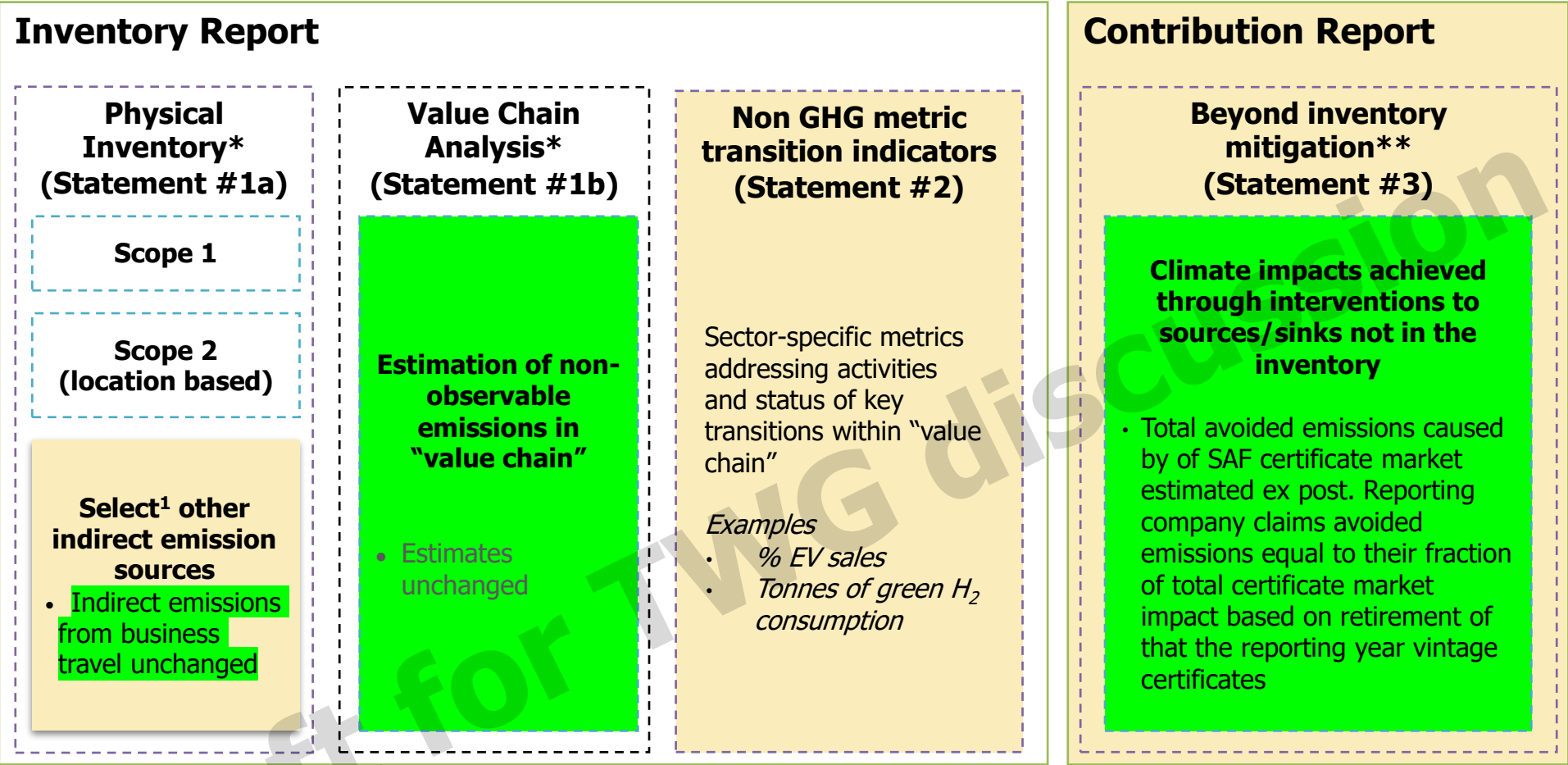
\* - Assume 42,000 MJ/Tonne Jet Fuel and SAF

\*\* - CO<sub>2</sub>eq/MJ from Certificate in Slides

\*\*\* - Following this proposal justification should/shall be provided by reporting company when using book and claim traceability

Note - Reporting the impact of this action in the impact statement may also be relevant to review indirect impacts (would the cooking oil from this project have been recycled regardless resulting in displacement, etc.).

# Framework C: Example 2 after interventions



\* Emissions and removals reported separately    \*\* Consequential methods applied. Avoided emissions and enhanced removals reported separately.  
<sup>1</sup> Industry-specific specified sources and sinks quantified with primary data. See Figure 2 in <https://ghginstitute.org/2024/10/28/is-scope-3-fit-for-purpose-alternative-ghg-accounting-frameworks-for-inventories-and-intervention-impacts/>

## Example 2 - aggregate

	Reporting Element	Statement 1	Statement 2	Statement 3	Statement 4
Framework A		Physical emissions (tCO <sub>2</sub> e)	Contractual emissions (tCO <sub>2</sub> e)	Project emissions (tCO <sub>2</sub> e)	Reported separately (tCO <sub>2</sub> e)
	Scope 3 category 6	1,545	344		
Framework B		Physical Inventory (tCO <sub>2</sub> e)	Market-Based Inventory (tCO <sub>2</sub> e)	Impact Mitigation (tCO <sub>2</sub> e impact)	
	Scope 3 category 6	1,927	328		
Framework C		Value Chain Analysis (tCO <sub>2</sub> e)		Contribution Report (tCO <sub>2</sub> e avoided)	
		Estimates unchanged		Total avoided emissions caused by of SAF certificate market estimated ex post. Reporting company claims avoided emissions equal to their fraction of total certificate market impact based on retirement of that the reporting year vintage certificates	

## Example 3 – Biomethane

The Reporting Company purchases biomethane certificates to match half of its volume of grid-sourced gas use at an owned and controlled facility. The biomethane supplier is injecting into the same grid from which the reporting company is sourcing.

Relevant details:

- Total natural gas combustion = 30,000 GJ
- Avoided emissions associated with lagoon methane venting = 0.250 tCO<sub>2</sub>e/GJ

## Framework A: Biomethane Example

### Input data, additional assumptions, and calculations

- The avoided emissions are solely associated with avoided lagoon methane venting, and do not reflect the other lifecycle stages of biomethane production and combustion
- Because the purchased certificates represent biomethane production, combustion emissions are reported as zero within scope 1, but reported separately as biogenic CO<sub>2</sub> emissions
- We assume that upstream processing etc emissions from biomethane production are 30 tCO<sub>2</sub>e/GJ, and the same for natural gas.

	Emission source	Activity data (GJ)	Emission factor (tCO <sub>2</sub> e/GJ)	Emissions (tCO <sub>2</sub> e)	Biogenic CO <sub>2</sub> (tCO <sub>2</sub> )
Physical Supply	Natural gas combustion	30,000	0.0561	1,683	
	Upstream and processing emissions from natural gas production	30,000	0.03		
Certificates	Avoided emissions from lagoon methane venting	15,000	-0.25	(3,750)	
	Biomethane combustion	15,000	0		842
	Upstream and processing emissions from biomethane production	15,000	0.03	450	

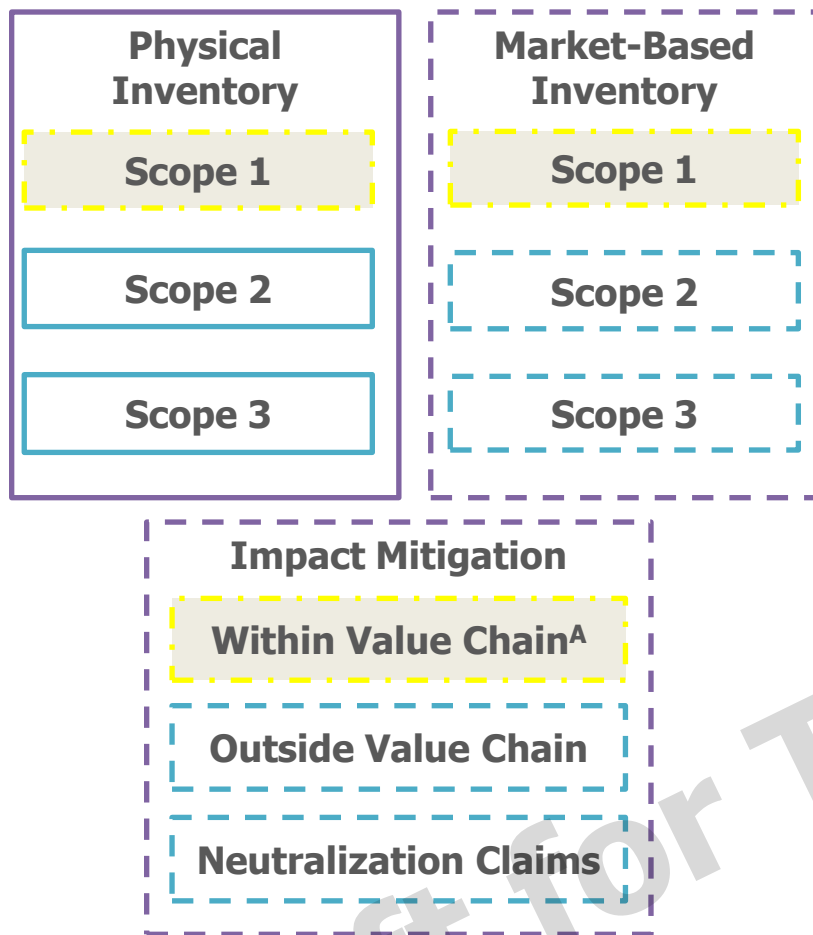
### Summary report by statement

- As the biomethane avoided emissions calculation is consequential, it cannot be reported in statement 2, however the attributional components of its lifecycle can (upstream, processing, combustion).

	Statement 1	Statement 2	Statement 3	BVCM and Other
Scope and Category or other	Physical emissions (tCO <sub>2</sub> e)	Contractual emissions (tCO <sub>2</sub> e)	Project emissions (tCO <sub>2</sub> e)	Reported separately (tCO <sub>2</sub> e)
Scope 1	1,683	842	(3,750)	
Scope 3 Category 3	900	900		
Biogenic CO <sub>2</sub>				842

# Framework B: Example 3 – Biomethane

*Draft for TWG Discussion*



<sup>A</sup> The term value chain here is subjective, further discussion may be needed to define what is directly related to the products / services a company provides.

Statement	GHG Activity	Amount Sourced (tonnes)	Year	Scope.Cat	EF	Traceability	Tonnes GHG Emissions
Physical Inventory	Stationary Combustion	30,000 GJ Nat. Gas	1	1	0.05 t CO <sub>2</sub> e/GJ*		1,500

Statement	GHG Activity	Amount Sourced (tonnes)	Year	Scope.Cat	EF	Traceability	Tonnes GHG Emissions
Physical Inventory	Stationary Combustion	15,000 GJ Nat. Gas	1	1	0.05 t CO <sub>2</sub> e/GJ*		750
Market-Based	Stationary Combustion	15,000 GJ Biomethane	1	1	0 t CO <sub>2</sub> e/GJ	Mass Balance	0

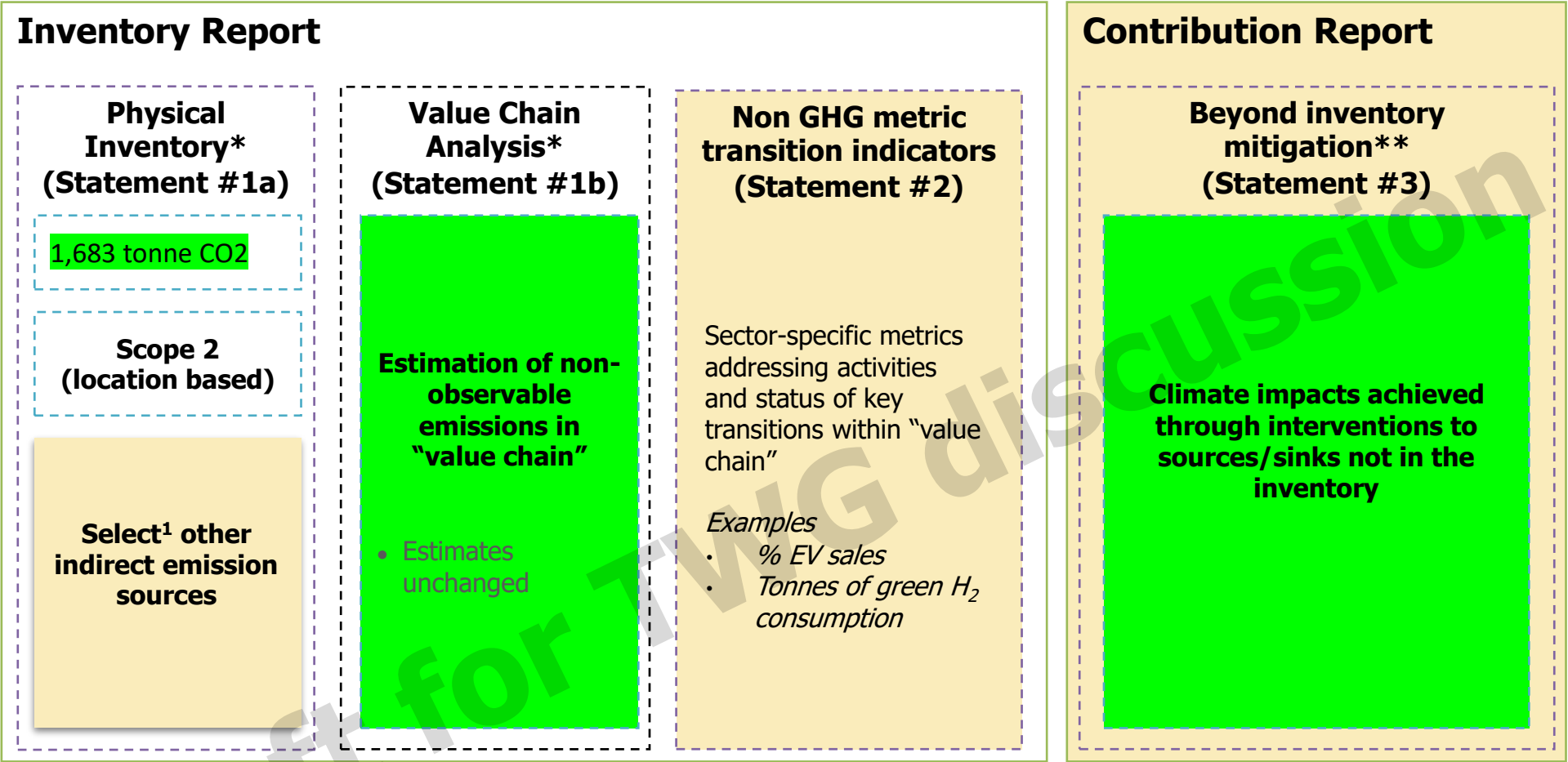
Statement	GHG Activity	Scope.Cat	Tonnes GHG Impact
Impact Mitigation	Use of Biomethane	Within Value Chain**	7,500**

\* - 2025 EPA Emissions Factor Hub, Table 1 (just using CO<sub>2</sub> EF for simplicity). In the example there may be traces of biomethane that impact this EF

\*\* - Verified on “X” Registry under “X” Protocol Proposed as potential “Category”

\*\*\* - This includes avoided emissions but assuming the impact evaluation is expanded to evaluate the full Consequential CO<sub>2</sub>e impact of Biomethane use (such as processing emissions, etc.).

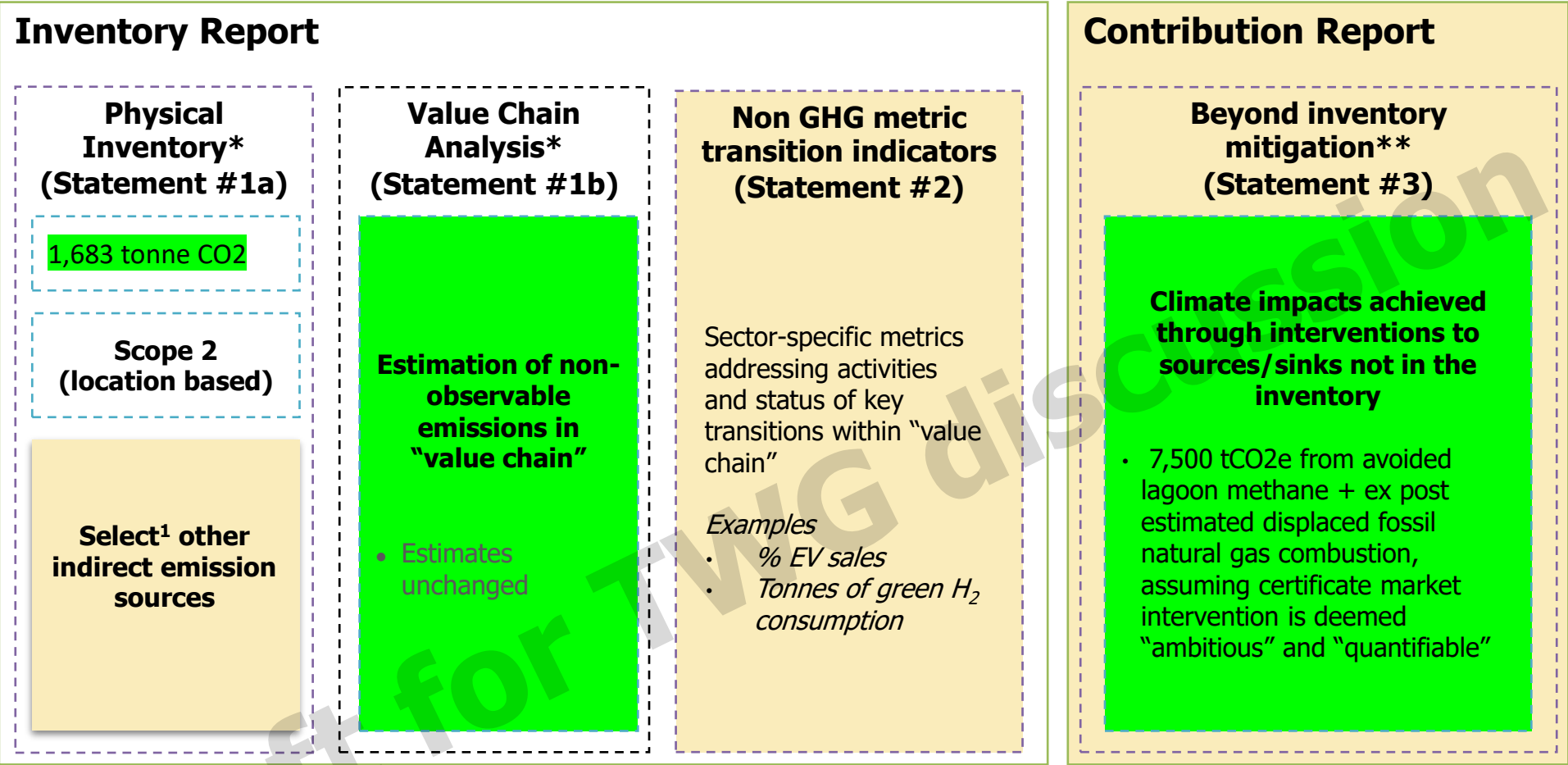
# Framework C: Example 3 before interventions



\* Emissions and removals reported separately    \*\* Consequential methods applied. Avoided emissions and enhanced removals reported separately.

<sup>1</sup> Industry-specific specified sources and sinks quantified with primary data. See Figure 2 in <https://ghginstitute.org/2024/10/28/is-scope-3-fit-for-purpose-alternative-ghg-accounting-frameworks-for-inventories-and-intervention-impacts/>

# Example 3 after intervention



\* Emissions and removals reported separately    \*\* Consequential methods applied. Avoided emissions and enhanced removals reported separately.  
<sup>1</sup> Industry-specific specified sources and sinks quantified with primary data. See Figure 2 in <https://ghginstitute.org/2024/10/28/is-scope-3-fit-for-purpose-alternative-ghg-accounting-frameworks-for-inventories-and-intervention-impacts/>

## Example 3 - aggregate

	Reporting Element	Statement 1	Statement 2	Statement 3	Statement 4
Framework A		Physical emissions (tCO <sub>2</sub> e)	Contractual emissions (tCO <sub>2</sub> e)	Project emissions (tCO <sub>2</sub> e)	Reported separately (tCO <sub>2</sub> e)
	Scope 1	1,683	842	(3,750)	
	Scope 3 category 3	900	900		
	Biogenic CO <sub>2</sub>				842
Framework B		Physical Inventory (tCO <sub>2</sub> e)	Market-Based Inventory (tCO <sub>2</sub> e)	Impact Mitigation (tCO <sub>2</sub> e impact)	
		1,500			
		750	0	(7,500)	
Framework C		Value Chain Analysis (tCO <sub>2</sub> )		Contribution Report (tCO <sub>2</sub> e avoided)	
		1,683		7,500 tCO <sub>2</sub> e from avoided lagoon methane + ex post estimated displaced fossil natural gas combustion, assuming certificate market intervention is deemed "ambitious" and "quantifiable"	

# Agenda

- Housekeeping
- Calculation examples
- **Next steps**



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## Next Steps

### Asks for TWG Members

- **Please prioritize attendance of open discussion calls** over the next few months!
  - Submit requests to the [open discussion form](#) by **Friday, May 23<sup>th</sup>** to be considered for call on May 28<sup>th</sup>
  - Agenda for optional open discussion calls will be sent out the Monday prior (i.e. May 26<sup>th</sup>)

### Next Meeting Dates

- **Open Discussion Meeting**
  - Wednesday, May 23<sup>rd</sup>
- **TWG meeting # 1.08**
  - Wednesday, June 25<sup>th</sup>

# Thank you!

## Contact information

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