

Forest Carbon Accounting TWG Third Plenary Session

Meeting 12

Date: April 10, 2025

Time: 15:00-17:00 UTC, 17:00-19:00 CET, 20:30-22:30 IST, 11:00-13:00 EST

Location: Virtual (*The full recording of the Zoom meeting has been made available on SharePoint for all TWG Members to access*)

Attendees

Technical Working Group Members

1. Antti Marjokorpi, Stora Enso Oyj
2. Chandra Deshmusk, APRIL
3. Charles Canham, Cary Institute
4. Christoph Leibing, IKEA
5. Jiaxin Chen, Ontario Forest Research Institute
6. Jennifer Skene, NRDC
7. Lucine Courthaudon, SBTi
8. Pippa Notten, The Green House, University of Cape Town
9. Melissa Gallant, TNC
10. Natasha Ribeiro, Eduardo Mondlane University (Mozambique)
11. Nathan Truitt, American Forest Foundation
12. Tim Searchinger, WRI/Princeton University
13. Vaughan Andrews, Weyerhaeuser

Guests

- N/A

Secretariat team (GHG Protocol, EY)

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| 1. Amir Safaei, WBCSD – GHG Protocol | 6. Ishita Chelliah, EY |
| 2. Matt Ramlow, WRI – GHG Protocol | 7. Johannes Tinter, EY |
| 3. Alejandra Bosch, GHG Protocol | 8. Francois Binard, EY |
| 4. Oliver James, GHG Protocol | 9. Weza Bombo Joao, EY |
| 5. Gregory Simonin, EY | 10. Adrien Portofaix, EY |

Documents referenced

- N/A

Summary

Item	Topic and Summary	Outcomes
1.	Housekeeping and Plenary Approach The meeting began with Acknowledgement progress since October and outlining the agenda for upcoming discussions.	<ul style="list-style-type: none"> N/A
2.	Roundtable on challenges identified for each proposal The discussion centered on three existing proposals Manage land proxy (MLP), the Activity-based accounting (ABA) proposal, and Option 1B, with TWG Members selecting key topics to address implementation challenges, consistent terminology, and clarity in accounting methods	<ul style="list-style-type: none"> N/A
3.	Revised FCA update and next stages The secretariat presented the process, timeline and key milestones for finalizing proposals and their presentation to the ISB.	<ul style="list-style-type: none"> Extended the timeline to finalize proposals after the third plenary session, with a check-in call on April 14 and internal review during the week of April 28. Offline voting for two days, leading to a summary proposal for the ISB due by May 7. Assurance of impartial decision-making and advance written materials for ISB members.

Discussion and outcomes

1. Housekeeping and Plenary Approach

- The Secretariat welcomed everyone to the 3rd plenary, acknowledging the progress made since October. The Secretariat mentioned the complexity of the sessions and indicated that further interactive sessions would be scheduled in the coming weeks, expressing gratitude for the contributions and alignment thus far.
- The Secretariat outlined the structure of today's session and mentioned the time allocated for each group, including an update from SBTi.
- The Secretariat presented their suggested approach for the plenary session, encouraging participants to select two topics from their proposals for discussion. The Secretariat aimed to identify root causes for unresolved issues and encouraged clarity in defining problems. The Secretariat emphasized the importance of reaching consensus on limitations and understanding the decision-making criteria.

Outcomes (e.g. recommendations, options)

- N/A

2. Challenges identified for each proposal

- The discussion focused on the MLP, the ABA proposal, and Option 1B, with TWG Members selecting two main topics for each approach, addressing challenges in implementation, the importance of consistent terminology, and the need for clarity in accounting methods to ensure integrity in carbon neutrality claims.

Discussion

- One TWG Member stated that further discussions are required on the guardrails for defining boundaries in a scope 3 perspective when using the MLP. The Member explained that the latest version of the MLP proposal details existing and new guardrails that could help companies appropriately define their scope 3 boundaries. The Member highlighted the importance of eliminating inappropriate removals or emissions from consideration and pointed to specific examples from the proposal, including lands designated as unmanaged and those incapable of producing sufficient product volumes. The Member noted challenges in implementing these guardrails and expressed concerns that they might create wrong incentives, potentially discouraging companies from protecting important forests or engaging in land management practices that could increase removals.
- One TWG Member shared insights from a pilot project involving wool production in New Zealand, emphasizing the importance of consistency in how land and carbon removal are treated. The Member explained that forests associated with wool farms provide essential ecological services and that carbon removal from these forests should be allocated to the farm's output. The Member expressed concerns that the current proposal might create inconsistencies in how managed land is defined, arguing that managed land should also encompass areas where human intervention is applied for ecological or social functions. The Member concluded that the proposed approach could set the wrong incentives and could be inconsistent with other guidance related to land and product outputs.
- One TWG Member pointed out that the issue at hand is related to scope 3 emissions and highlighted a specific European law that prohibits products from claiming to be carbon negative due to offsets. The Member clarified that while companies can claim offsets through removals to reduce their emissions, this does not lower the carbon content of the product itself. The Member emphasized that simply having trees growing does not justify a claim that the wool produced is lower in carbon. The Member stressed the need for consistency in how offsets are treated, whether the action is taken on one's own property or by paying someone else to do it. The Member reiterated that while a company might claim to offset

emissions, it cannot assert that the product itself has lower emissions as a result. The TWG Member concluded by stating that removals must be integral to the production process to count towards reducing product emissions. The Member argued that removals are independent of the product and consuming more wool does not necessarily benefit the climate, even if emissions from wool production are offset. The Member emphasized that the process of consuming wool itself is not carbon negative or carbon neutral.

- One TWG Member sought clarification from another participant regarding whether the company of another TWG Member would claim that in this scenario, wool products would be considered as carbon neutral.
 - The TWG Member clarified that the discussion was not about corporate reporting standards or specific claims regarding carbon neutrality. The TWG Member emphasized the need for a better understanding of what constitutes attributable working land within the context of scope 3 emissions. The TWG Member explained that managed land should include areas that provide ecological and social functions, not just those managed for production. Ultimately, the TWG Member argued that excluding land that serves multiple functions could diminish incentives for maintaining such land, which can have significant carbon impacts.
- The Secretariat responded to the previous points, noting that the latest proposal revision draws from earlier discussions within the land sector regarding sourcing regions. The Secretariat acknowledged the importance of clarifying which lands are included in the scope, especially considering that forest management units can vary significantly in size. The Secretariat suggested that the authors of the proposals revise it based on the ongoing conversation and highlighted that the terminology has shifted to "attributable productive land," focusing on lands that produce timber products rather than the broader managed land concept.
- One TWG Member expressed concern about the potential implications of the recent changes in terminology, particularly regarding regenerative wool production systems that promote natural land cover. The TWG Member argued that non-productive land, which is functionally connected to productive pasture, should remain within the scope to maintain incentives for sustainable practices. The TWG Member cautioned that moving away from a working land definition to a focus solely on productive land could undermine the decision criteria and set poor incentives for climate performance.
 - One TWG Member responded by emphasizing the importance of incorporating new language into the proposal to ensure consistent terminology among managed land proxy authors. The Member noted that the proposal allows companies with physical traceability to a land management unit to include adjacent or connected lands, while also establishing safeguards to prevent inappropriate inclusion of removals unrelated to the forest. The TWG Member raised a question about whether the requirement to move removals through the scope 3 system presents a feasibility challenge, especially given the complexity of selling wool to various customers.
 - One TWG Member acknowledged that the chain of custody for wood products is complex, involving traceability throughout the value chain. The TWG Member highlighted the challenges of requiring volume segregation or identity preservation, which could hinder companies' ability to invest in their supply chains.
 - One TWG Member requested clarification on the term "attributable productive land," asking whether it was defined to exclude any land not actively producing a product or if it encompassed working lands.
 - The Secretariat responded, indicating that the term refers to agricultural land and that the conversation should focus on forestry. The Secretariat explained that the intent behind defining productive lands is to align with existing definitions from the FAO and to explore additional safeguards for lands associated with wood production.
 - One TWG Member stated that the intention behind creating guardrails has been to establish ambitious standards that may initially seem infeasible due to the complexity of forest carbon accounting in a scope 3 context. The Member expressed hope that the scientific rigor of the standards would encourage tool developers and companies to create systems that meet these requirements, inviting continued feedback on what is realistically achievable and what could be designed in the future.
 - The Secretariat concluded by emphasizing that the continued feedback on the assessment against the decision-making criteria's would be the focus for the upcoming weeks.

- One TWG Member posed a question regarding drafting proposals, asking whether the group should aim to reach a recommendation or simply identify options for consideration. The Secretariat responded, suggesting that it would be beneficial to first present clear options and then seek confirmation from members on which options appear most favorable, potentially utilizing a voting scheme.
 - The Secretariat indicated openness to this approach, noting that clearly delineated options could be included in the final voting comments.
- One TWG Member highlighted a significant challenge with the MLP, pointing out discrepancies between how it calculates fluxes to and from the atmosphere and how bookkeeping models formulate net zero goals. The Member emphasized that these two fundamentally ask different questions, leading to challenges in reconciling them without missing net zero targets. The Member recommended keeping the MLP while also improving it, acknowledging differing opinions on whether to narrow or broaden its boundaries. The TWG Member stressed that full reconciliation between bookkeeping models and inventories is impossible due to their differing foundations—one based on physical observations and the other on modeling activities. The Member suggested that reconciliation should occur in communications, claim-making, and target-setting, seeking feedback from the group on how the proposal should address these issues. The Member also emphasized the importance of maintaining safeguards within the greenhouse gas protocol, particularly regarding the prohibition of netting biogenic emissions with fossil emissions.
 - The Secretariat inquired whether the current proposal by the TWG member sufficiently addresses these concerns.
 - One TWG Member expressed appreciation for raising the topic and acknowledged the limitations of the MLP. The Member suggested that the proposal should clearly articulate the results derived from the MLP and what should not be interpreted from them. The Member emphasized the importance of a narrative explanation regarding the risks of netting between land-based and forest-based emissions, advocating for clarity on why this distinction is crucial.
 - One TWG Member emphasized the importance of understanding what any accounting method reveals and what it does not, highlighting that scientific integrity is just one aspect of the discussion.
 - The Secretariat acknowledged that the MLP can support clear physical accounting, while also noting the need to consider the issues raised in target setting.
- One TWG Member commented on the MLP approach, stating that while crediting passive carbon sinks is a significant issue, it is not the only problem. The Member explained that the quantity of removals in MLP approach is not accurately reflected by the effects of harvest or management, using examples of stand age and the impact of past logging on current carbon uptake. The TWG Member explained that the emissions and net removals depend not only on the behavior of individual landowners but also on the actions of others in the area. The Member highlighted the inequity in defining sourcing areas solely by land owned by a company, noting that smaller entities might face disadvantages despite managing their land similarly to larger companies. The TWG Member emphasized that the inequities in the system could lead to net losses for some landowners while others benefit from net removals, despite similar management practices. The Member pointed out that the complexities of the land and wood accounting system could skew the results, making it appear that more wood use is beneficial for climate when it may not be. The TWG Member concluded by stating that the challenges in accounting for carbon removals are multifaceted and cannot be solely attributed to passive carbon sinks. The Member stressed the need to recognize these complexities to avoid skewed accounting results and to ensure that the implications of use of biomass are fully understood.
- One TWG Member highlighted the ongoing struggle to differentiate between attributional accounting in inventories and consequential accounting related to claims. The Member used the example of the global pandemic in 2020, which led to lower reported emissions by companies, despite many of them having done nothing to cause that reduction. The TWG Member emphasized that the drivers of emissions fluctuations are often unrelated to the actions of the reporting companies, being influenced instead by policy, environmental factors, and economic conditions. The Member stressed that inventories merely report emissions and removals without making claims about what those numbers imply for a company's performance. The TWG Member acknowledged that if the current approach to accounting is deemed inadequate, it would require a comprehensive reevaluation across all sectors, not just forestry. The Member expressed openness to this possibility but insisted on honesty about the implications of such

a change.

- The Secretariat encouraged the authors of the proposals to present a concise statement that captures the specific impacts of land management emissions and removals attributable to companies within a scope 3 context.
- One TWG Member emphasized the importance of addressing climate change and finding opportunities to reduce emissions and increase removals. The Member stated that if greenhouse gas inventories are not closely aligned with these fundamental goals, it poses a significant issue. The TWG Member raised concerns about allowing companies to claim carbon credits unrelated to their activities, arguing that this could lead to misleading incentives. The Member pointed out that if companies are permitted to make such claims, it undermines the integrity of the accounting process and could exacerbate climate change. The TWG Member concluded by stressing the need for protocols that prevent companies from making unfounded claims about their carbon neutrality or negative status, emphasizing the urgency of addressing climate change as a critical threat to humanity.
- The Secretariat brought up the issue of baseline definitions, particularly regarding dynamic baselines and the inclusion of ex post vision measurements, asking whether there was clarity or if further discussion was required.
 - One TWG Member acknowledged the complexity of the questions, particularly regarding the various methods companies must choose from in the proposals. The Member emphasized the need to separate the effects of harvest from growth rates and management. The TWG Member elaborated on the importance of distinguishing between the effects of harvest and management on carbon emissions. The Member explained that cutting down a tree results in immediate carbon emissions, while the growth rates and management practices influence future carbon dynamics. The Member stressed that companies must demonstrate that their management practices lead to increased growth rates to justify any claims of carbon removals. The TWG Member reiterated that in the ABA proposal, companies have a choice in how they approach accounting for carbon removals, either by looking forward to expected growth rates or backward to past management practices. The TWG Member clarified that the dynamic baseline issue is fundamentally a measurement challenge rather than a definition issue. The Member suggested that for scope 3, projections and models would be necessary, while for scope 1, comparisons could be made between managed and unmanaged forests. The TWG Member concluded that the dynamic baseline is a measurement issue and that both direct measurements and historical comparisons could be valid approaches. The Member emphasized that the focus should be on accurately assessing growth rates and management impacts rather than redefining baselines.
 - One TWG Member acknowledged that the term "dynamic baseline" in the ABA proposal was his choice, explaining that it reflects the need to adapt projections of forest carbon offsets to changing conditions over time. The Member emphasized that while the baseline is defined by the current state of the landscape, it will inevitably change in the future.
 - One TWG Member interpreted the discussion around dynamic baselines as primarily a measurement issue, questioning whether a model or direct comparable would be used to assess growth rates.
 - One TWG Member agreed with the other TWG Members perspective, noting that there are various credible methods to establish a counterfactual baseline. The Member expressed concern about the importance of how the ABA proposal requires companies to make projections about future growth.
- One TWG Member raised the challenges of making accurate long-term projections for forest growth, suggesting that these projections are likely to be inaccurate due to unpredictable factors. The Member inquired whether there would be any mechanism to adjust these projections if they prove to be incorrect.
 - One TWG Member responded, explaining that in carbon offset markets, conservative estimates are often used to avoid overestimating future growth. The Member expressed confidence in making good faith estimates based on the best available evidence, acknowledging the inherent uncertainties.
 - One TWG Member distinguished between scope 1 and scope 3 emissions, noting that the issue for scope 1 is whether companies want to claim credit for enhanced growth due to management practices. The Member explained that for scope 3, the focus should be on recognizing that

trees often grow back faster after harvesting, which should be factored into emissions calculations. The TWG Member concluded that the goal is to provide consumers with the best available information regarding the carbon implications of wood products, emphasizing the importance of making decisions based on the best data at the time.

- The Secretariat pointed out the need to structure the discussion around two points: reaching common understanding of the methodologies and the feasibility of the proposals.
 - One TWG Member requested clarification regarding the differences in how the ABA proposal would function in scope 1 versus scope 3, particularly in relation to the conversation over a 30-year period.
 - One TWG Member clarified that for scope 1, companies can estimate emissions based on actual outcomes, which allows for adjustments based on what has happened with the land.
 - One TWG Member reiterated his confusion, questioning how to report progress against targets if removals are adjusted every 30 years.
 - One TWG Member commented that companies can make good faith estimates based on the best available information.
 - One TWG Member expressed frustration at trying to clarify the details on the fly, emphasizing the need for a more structured discussion to resolve these issues. The Member indicated that companies typically make conservative estimates to avoid overestimating future growth.
 - One TWG Member distinguished between scope 1 and scope 3, asserting that inventories should reflect anthropogenic management effects rather than merely what happens on the land.
 - The Secretariat acknowledged the points made and indicated a need to address the practical issue of feasibility regarding the models and databases available for companies to use.
 - One TWG Member discussed the availability of various models for estimating growth rates under different management scenarios. The Member acknowledged that while some models, like those developed by a TWG Member for the Northeastern United States, are highly detailed, there are also many models available globally with varying levels of sophistication. The TWG Member reiterated that while models exist worldwide, the precision and granularity of these models can differ. The Member emphasized that the goal is to understand the basic effects of management practices on carbon dynamics. The TWG Member noted that while models are available, most wood users lack knowledge about the origins of their wood products, complicating the ability to apply these models effectively. The Member pointed out that wood products often become mixed, making traceability challenging. The TWG Member highlighted the need for models that can operate at an aggregate level due to the complexities of wood product consumption and emphasized the distinction between plantation and natural forest management, noting that there is substantial data available for plantations.
- One TWG Member addressed the feasibility issue, mentioning that in Canada, companies often rely on established commercial models approved by the government rather than conducting their own modeling. The Member suggested that companies needing assistance should seek help from third-party experts with the necessary tools and knowledge.
- One TWG Member expressed discomfort with making long-term predictions based on current models, particularly at a global level. The Member highlighted the challenges of claiming certain removals, which could lead to reporting inaccurate information, thus creating financial implications and potential misrepresentation of data. The TWG Member emphasized that while models may work at a national level, they may not yield accurate results at the company level, leading to challenges in practical management and implementation. The Member pointed out that correcting figures later could be risky, especially if the information becomes outdated.
- One TWG Member raised two points, the first regarding the significant volume of wood entering the market due to natural disturbances rather than planned harvesting. The Member asked clarification on how activity-based accounting would account for emissions and removals in this situation. On the second point, TWG referenced data indicating that managed forests in Sweden and Finland are more efficient carbon sinks than unmanaged forests in Canada or Russia, prompting a discussion on the implications of this finding.
 - One TWG Member clarified that for scope 1, there is no requirement for a 30-year projection; instead, companies can report based on actual outcomes and compare growth rates of their forests to those of natural forests. The Member emphasized that the focus should be on

- demonstrating enhanced growth due to management practices.
 - The Secretariat noted that there is still an open question regarding the calculation of growth rates for natural forests versus managed forests. The Secretariat also mentioned the topic of salvage wood and its classification as anthropogenic.
 - One TWG Member made two comments with regards to the ABA proposal. First, the Member expressed confusion about the differences between scope 1 and scope 3 accounting, suggesting that accounting for both should be clearly defined. Second, the Member raised concerns about the impact of the 30-year timeline on results, emphasizing the need for discussion on how time selection affects outcomes in future modeling.
- One TWG Member noted attempts to project future forest conditions and measure outcomes to create claims within carbon markets. The Member encouraged others to review recent reports on the accuracy and satisfaction of these measurements, examining the consistency and reliability of counterfactuals in reporting. One TWG Member expressed appreciation for the discussion on feasibility and posed a question regarding the possibility of conducting a pilot test for the new method, given its novelty.
 - The Secretariat confirmed that a pilot testing phase was discussed during the planning stages but was not feasible within the current timeline for publication. The Secretariat welcomed proposals from technical working group members on how to frame this issue for the ISB.
 - One TWG Member pointed out that while the MLP has been pilot tested, the new ABA proposal has not, highlighting the differences in their development and the importance of recognizing prior testing.
 - One TWG Member expressed frustration with the rapid timeline for developing practical applications of the ABA proposal, noting that significant time and effort are required to establish feasible guidelines. The Member acknowledged that while the scientific foundation exists, more work is needed to translate that into actionable guidance.
 - One TWG Member reiterated that there is a substantial body of literature on ABA calculations, but the challenge lies in refining these models for the specific context of the proposals.
 - The Secretariat confirmed that the ABA proposal has not been pilot tested, unlike the MLP. The Secretariat emphasized the importance of gathering information from all groups working on the proposals to assist the ISB in their decision-making process.
- One TWG Member cautioned against the assumption that all wood would be carbon neutral or associated removals, highlighting that many countries have declining carbon stocks in their forests. The Member stressed the need for feasible approaches that are accepted by the scientific community.
- One TWG Member offered to share a map of countries with net carbon uptake to provide further context.
- One TWG Member addressed stated that feasibility is an empirical issue. The Member noted that many have attempted to project future forest conditions and measure outcomes to create claims within carbon markets, encouraging others to review recent reports on the accuracy and satisfaction of these measurements. The TWG Member suggested that the feasibility of the proposals should be assessed based on how well they can create credible counterfactuals. The Member inquired whether the proposals would allow for adjustments to projections over time, emphasizing the importance of addressing any discrepancies that arise from changing conditions.
- One TWG Member introduced the hybrid proposal, which combines elements of the MLP with ABA to incentivize sustainable land use practices. The Member raised aligning the hybrid approach with existing literature and frameworks. The Member highlighted potential discrepancies in definitions of anthropogenic emissions between agriculture and forestry, citing examples of agricultural products that could be net removals while wood products might show net emissions. The TWG Member continued to discuss the importance of differentiating between additional and passive removals in the context of the MLP. The Member noted that the IPCC and various working groups have reaffirmed the use of the MLP in reporting, suggesting that the hybrid approach could improve upon existing standards while integrating into the broader framework.
 - One TWG Member encouraged the establishment of a separate working group to explore appropriate target-setting frameworks that acknowledge the differences between reporting methods. The member suggested that the natural place for addressing application of accounting methods in target setting would be within the SBTi framework.
 - One TWG Member agreed on the importance of addressing discrepancies in accounting methods, emphasizing that the goal should be efficient provision of forest products rather than

- simply achieving carbon neutrality. The Member highlighted the need for clear accounting rules to avoid incentivizing excessive wood use.
 - One TWG Member confirmed that the conversation in the working group of SBTi would also address accounting topics. The Member noted that a separate project on target setting is just beginning, and it would be premature to comment further on its implications at this time.
 - One TWG Member requested clarification regarding the SBTi's wood fiber pathway, asking whether it would address both emissions and removals, as the current language on the website only mentions emissions.
 - One TWG Member confirmed that the intent of the pathway is to align with the forest land agriculture guidance, which includes both land-based emissions and removals.
- One TWG Member referred to the hybrid proposal and expressed concerns about the lack of specificity regarding defining baseline and how it would be used. The Member outlined several potential directions for defining baseline, including isolating indirect anthropogenic effects, aligning emissions removals with a 1.5-degree pathway, and measuring the impact of specific management decisions.
 - One TWG Member expressed that the counterfactuals provide actionable insights for changing management practices compared to a no-harvest counterfactual.
 - One TWG Member agreed and stated that the greenhouse gas inventory results should serve as a starting point for target setting, focusing on opportunities to reduce emissions and increase removals.
- One TWG Member provided an overview of the SBTi's project to revise the timber and wood fiber pathway, inviting stakeholders to participate in the expert working group and public consultation. The Member highlighted the open call for experts, which closes on April 21, and encouraged diverse participation from various sectors.

Outcomes (e.g. recommendations, options)

- N/A

3. Revised FCA update and next stages

- The section focused on the timeline for finalizing proposals following the third plenary session, emphasizing key deadlines and the importance of impartiality in the presentation process to the ISB.
- Concerns were raised about potential biases in the presentation process, leading to a discussion on providing written documents to the ISB for impartial decision-making.

Discussion

- The Secretariat explained that the timeline includes a 15-day period to finalize proposals after the third plenary session, with a check-in call to ensure alignment among subgroups.
- The Secretariat indicated that the finalized proposals would be reviewed internally by TWG members with offline voting planned for two days, followed by the preparation of a summary proposal for the ISB.
- The Secretariat emphasized the importance of adhering to the timeline, with a final deliverable to the ISB due by May 7 for review.
- One TWG Member inquired about who would present to the ISB.
 - The Secretariat explained that the leads within the Secretariat team would present to the ISB, and they were discussing whether to include guest speakers.
 - One TWG Member expressed concern about potential biases in the presentation process to the ISB, given that the co-chairs of the Secretariat are from WRI and WBCSD, and the chief proponent for the ABA proposal is a WRI employee. The Member requested also clarity on safeguards to ensure impartial decision-making.

- The Secretariat acknowledged the concern and assured that the ISB has its own decision-making authority, separate from the Steering Committee, and offered to discuss any further questions offline.
 - One TWG Member advocated for written documents to be presented to the ISB rather than relying on presentations from the Secretariat team, suggesting that this would prevent any bias from influencing their decisions.
 - The Secretariat confirmed that the approach taken for previous ISB meetings involved providing written materials in advance, allowing ISB members to review the information without being swayed by presentations.
- The Secretariat thanked everyone for a productive session.

Outcomes (e.g. recommendations, options)

- A 15-day period to finalize proposals after the third plenary session, with a check-in call scheduled for April 14 to ensure subgroup alignment and an internal review of finalized proposals during the week of April 28.
- Offline voting planned for two days, leading to the preparation of a summary proposal for the ISB, which is due by May 7.
- Assurance of impartial decision-making in the presentation process to the ISB, with confirmation that written materials will be provided to ISB members in advance.

Summary of written submissions received after to meeting

- N/A