GREENHOUSE GAS PROTOCOL

Scope 3 Technical Working Group Meeting

Group A
Meeting 9
Minimum Data Quality Requirements

April 24th, 2025

WORLD RESOURCES INSTITUTE

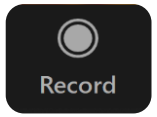
World Business Council for Sustainable Development

Agenda

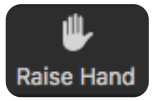
- Attendance and housekeeping (5 min)
- Recap of the previous discussions (5 min)
- Background and context (10 min)
- Minimum requirements for data quality (50 min)
- Requirement for data quality improvement (40 min)
- Guidance (15 min)
- Next steps (5 min)

Housekeeping

Welcome and Meeting information

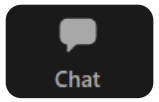


This meeting is recorded.



Please mute yourself by default and unmute when speaking

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.

Housekeeping

- 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*

* 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

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Decision-Making Criteria

- Evaluating options: Describe pros and cons of each option relative to each criterion. Qualitatively assess the degree to which an option is aligned with each criterion through a green (most aligned), yellow (mixed alignment), orange (least aligned) ranking system. Some criteria may be not applicable for a given topic; if so, mark N/A.
- Comparing options: The aim is to advance approaches that ideally meet all decision criteria (i.e. maximize pros and minimize cons against all criteria). If options present tradeoffs between criteria, the hierarchy should be generally followed, such that, for example, scientific integrity is not compromised at the expense of other criteria, while aiming to find solutions that meet all criteria.

Illustrative example	**Option A: Name**	**Option B: Name**	**Option C: Name**
1A. Scientific integrity	• Pros • Cons	• Pros • Cons	• Pros • Cons
1B. GHG accounting and reporting principles	• Pros • Cons	• Pros • Cons	• Pros • Cons
2A. Support decision making that drives ambitious global climate action	• Pros • Cons	• Pros • Cons	• Pros • Cons
2B. Support programs based on GHG Protocol and uses of GHG data	• Pros • Cons	• Pros • Cons	• Pros • Cons
3. Feasibility to implement	• Pros • Cons	• Pros • Cons	• Pros • Cons

Note: This is a summary version. For further details, refer to the full decision-making criteria included in the annex to the Governance Overview, available at https://ghgprotocol.org/our-governance.

Recap of the previous discussions

Updates to the timeline

Finished:

Meeting #	Date	Topic
F1	17 Oct 2024	Kick-off – Full Group
1	24 Oct 2024	Objectives
2	14 Nov 2024	Introduction to inventory quality reporting
3	5 Dec 2024	Disaggregated reporting
4	9 Jan 2025	TWG member proposals
5	30 Jan 2025	Option development
6	20 Feb 2025	Option development and add-ons
7	13 Mar 2025	Uncertainty and Allocation
8	3 Apr 2025	Allocation

Upcoming:

Meeting #	Date	Topic
9	**24 Apr 2025**	**Minimum data quality requirements & Requirements for improvement**
10	15 May 2025	Minimum requirements & Requirements for improvement Package recap
F2	22 May 2025	Outcomes and recommendations – Full Group
F3	29 May 2025	Outcomes and recommendations – Full Group
F4	5 June 2025	Outcomes and recommendations – Full Group
June Break		
11	17 Jul 2025	Harmonizing emission factors
August Break		
1	28 Aug 2025	Start of Phase 2

- 3 Full Group Meetings in May
- Breaks in June and August
- No changes were made to the scope of work or the publicly communicated timelines

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Main outcomes of meetings #2-8

1. Regarding the revision of inventory quality reporting requirements, the TWG prefers **Option 3: Disaggregated reporting of scope 3 emissions based on quality**
2. The proposals that include **principal disaggregation based on calculation methods received the most support**
3. The group expressed preference for implementation of option that focuses on **defining specificity of outputs based on specificity of inputs**, in which calculation methods and data inputs have differentiated classifications for downstream vs. upstream categories.

   Option of disaggregation by current calculation methods is a runner up (potentially, a fallback option)
4. **A verification add-on was supported**, with a preference for **marking verified data with a "+"**
5. **An uncertainty add-on was supported,** configuration to be developed
6. **Company-level data allocation is indicated for maintaining but restricting**, with tentative restriction by use (applicable to select categories and company types), potentially with classification to a lower tier.
7. Maintaining both physical and economic allocation of multifunctional processes is supported, more guidance to be provided (tbd)
8. System expansion with substitution as an allocation method: tbd

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Disaggregated reporting: TWG recommendation so far

Disaggregation principle	Verification add-on	Uncertainty assessment add-on
Most supported: Option 4: disaggregation based on data specificity	**Most supported:** Mark "+" for the verified data in reporting	**Most supported:** Required quantitative uncertainty assessment for large companies, required qualitative uncertainty assessment for the rest
Runner-up Option 2: disaggregation by existing calculation methods		**Runner-up** Qualitative uncertainty assessment is required for large, other assessment is optional for all Optional uncertainty assessment across the board, with a mark of recognition for opting-in

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Scope of Work and Timeline

The group is entering the last block of considerations.

A1: Oct 2024	A2-A3: Nov-Dec 2024	A4-A8: Jan-Apr 2025	A9-A10: Apr-May 2025
Confirming the connection between inventory quality and various inventory objectives	Requirements for inventory quality reporting	Further definition of the tiers: considerations of the influencing factors and the final configuration	Consideration of imposing a minimum data quality requirement, requirement for improvement, and/or additional guidance

Proposed structure for the guidance

The proposed structure of the guidance was sent to the TWG members as a pre-read material.
The proposal includes two main parts:

Part 1: Guidance on the data quality improvement process
Part 2: Guidance on appropriate use of inventory of certain quality

Context and background

Current guidance: minimum data quality requirements

The Scope 3 Standard does not establish minimum data quality requirements; however, it provides guidance on selecting data and prioritizing data collection efforts.

- Companies **shall** report a description of the types and sources of data used to calculate emissions, and the percentage of emissions calculated using data obtained from value chain partners (Section 11.1 of the *Scope 3 Standard*).
- "Companies **should** collect data of sufficient quality to ensure that the inventory appropriately reflects the GHG emissions of the company, supports the company's goals, and serves the decision-making needs of users, both internal and external to the company" (*Scope 3 Standard*, p. 74)
- "When selecting data sources, companies **should** use the data quality indicators in table 7.6 as a guide to obtaining the highest quality data available for a given emissions activity" (*Scope 3 Standard*, p. 75)
- "Companies **should** prioritize data collection efforts on the scope 3 activities that are expected to have the most significant GHG emissions, offer the most significant GHG reduction opportunities, and are most relevant to the company's business goals" (*Scope 3 Standard*, p. 65-67)

Current guidance: requirement for improvement

The *Scope 3 Standard* does not impose any requirements regarding improving data quality over time in data collection; it provides guidance on data improvement: "... collecting data, assessing data quality, and improving data quality is an iterative process" (*Scope 3 Standard*, p. 84)

- "[A reporting company] **should** seek to improve the data quality" of its GHG inventories over time, "by replacing lower quality data with higher quality data as it becomes available." (*Scope 3 Standard*, p. 84)
- In particular, companies should prioritize data quality improvement for activities that have "relatively low data quality" and "relatively high emissions" (p. 84)
- "Companies are required to provide a description of the data quality of reported scope 3 emissions data to ensure transparency and avoid misinterpretation of data" (p. 84)

Stakeholder feedback

- Stakeholders indicated problems associated with poor data quality used in scope 3 calculations, and suggested:
  - Introducing restrictions (i.e., a minimum data quality requirement)
  - Introducing requirements or more defined encouragement of data quality improvement over time
- Mixed feedback on whether data quality requirements should be mandated by external programs and disclosure frameworks, or by the GHG Protocol
- Requested guidance on data quality improvements, increasing the reliability of scope 3 inventory
- Identified the need for clearer guidance on the type and quality of data needed for different purposes, including internal benchmarking versus external performance metrics and claims
- Mixed feedback on removing or maintaining the spend-based method

External frameworks context

Framework		Minimum quality requirement	Requirement for improvement
IFRS	**IFRS S2**	No minimum requirement, but **requirement of prioritization** of inputs and assumptions using <…> identifying characteristics (direct measurement, specific activities, time geography and technology representativeness, and verification)	No requirement
	ESRS E1	No requirement	No requirement
CARB	**California (CA SB 253, 219)**	Requires "acceptable" use of both primary and secondary data sources, including the use of industry average data, proxy data, and other generic data in its scope 3 emissions calculations	No requirement
SCIENCE BASED TARGETS	**SBTi (CNZS v1.2)**	Companies **should** select data that is the most complete, reliable, and representative in terms of technology, time, and geography. Companies **should** collect high-quality primary data from suppliers and other value chain partners for scope 3 activities deemed most relevant and targeted for GHG reductions. Emission factors **must** be representative of the corresponding activities and be country-specific as a minimum	Companies **should** describe their plans for improving the accuracy of their GHG inventory data over time
	SBTi (CNZS v2 draft)	Companies **should** make use of primary data, rather than secondary data.	Companies **shall** aim to improve quality and traceability of their GHG emissions data over time. (Mandatory for A, optional for B)
CDP	**CDP**	No requirement	No requirement
ISO	**ISO 14064-1: 2018**	No requirement. Companies **should** use primary activity data or underlying data, and should use secondary data when no site-specific activity data is available	No requirement
PCAF	**PCAF**	No requirement	No requirement

Background: work of the Subgroup A

Meeting A#1 of the Scope 3 TWG Subgroup A was dedicated to consideration of the scope 3 objectives. The group considered current guidance on business goals for a scope 3 inventory (Chapter 2 of the *Scope 3 Standard*) and a potential set of objectives.

Some members noted the need for more detailed guidance on data quality improvement, outlining the development path from a starting point for companies through different stages of progress and the possible uses of the achieved inventories.

A data quality improvement guidance is recommended for introduction. Guidance intends to aid data management plan development.

Subject to time, discussion of the proposed new guidance structure is planned for the end of the meeting

- Minutes of the meeting can be found here: S3-GroupA-Meeting1-20241024.pdf

New guidance on the data quality improvement

Proposed structure for the new guidance

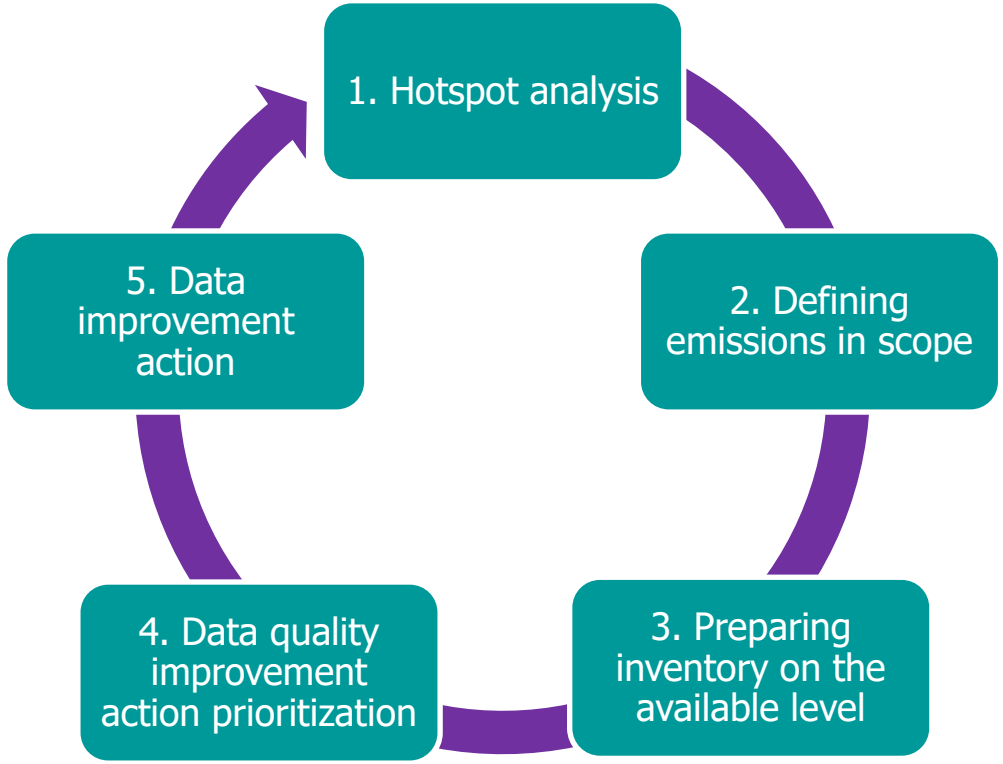
The proposed structure of the guidance was sent to the Subgroup A members as a pre-read.
The proposal includes two main parts:

Part 1: Guidance on the data quality improvement process
Part 2: Guidance on appropriate use of inventory of certain quality

Part 1: Data quality improvement process

Data quality improvement is an iterative process.

The updated guidance is suggested to indicate steps-based framework. The following is suggested:



Part 2: Guidance on appropriate use of inventory of certain quality

It is not possible to provide a framework dictating appropriate uses of data of different types to processes and objectives of specific organizations.

Some general characteristics of each data type can be used by practitioners and users of inventories in identifying suitability of the inventory data for objectives sought.

Thus, the guidance should focus on providing relevant insights.

The guidance to include:

1. EEIO data
   - *Description of the data*
   - *General guidance on methodological choices (e.g. single-region vs multi-region, inflation adjustment, etc)*
   - *What does data allow or does not allow in context of objectives of the inventory*

2. Average data
   - *Description of the data*
   - *General guidance on methodological choices (prioritization in scenarios, sources, choice of proxies, etc)*
   - *What does data allow or does not allow in context of objectives of the inventory*

3. Specific data
   - *Description of the data*
   - *General guidance on methodological choices (information included, templates, use of LCA)*
   - *What does data allow or does not allow in context of objectives of the inventory*

4. Uncertainty assessment
   - *Description what does uncertainty mean (which signals it gives)*
   - *What does data allow or does not allow in context of objectives of the inventory*
   - *Potentially guidance on what is low/medium/high uncertainty and why it matters*

5. Verification
   - *Description what does it signal when data is verified*
   - *What does data allows or does not allow in context of objectives of the inventory*

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Discussion and feedback

Text may be prepared upon agreement on the guidance and its structure.

1. Do you agree with the rationale for the guidance?
2. Do you agree with the structure of guidance?
   Which changes you think should be introduces?
3. Do you support the steps cycle?
   Which changes you think should be introduced?
4. Do you agree with the approach to data quality for objectives through description of the data types?

Indicative poll

1. Do you support the proposed structure of the guidance?

A. Yes

B. No

C. Abstain

2. Where in the Scope 3 Standard do you think the guidance should be provided?

A. Chapter 7, Collecting data

B. Appendix C, Data management plan

C. Other

D. Abstain

Minimum data quality requirement

Question and options for consideration

Q1. Shall a minimum requirement on scope 3 data quality be introduced?

Option 1a:

No, maintain current guidance

Option 1b:

Yes, provide a **recommendation** for minimum data quality, with metrics set by the **Scope 3 Standard**

Option 1c:

Yes, provide a **requirement** for minimum data quality with metrics set by the **Scope 3 Standard**

Option 1d:

Yes, provide a **requirement** for minimum data quality with metrics to be set by the **practitioner** in the data management plan

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Potential types of restrictions

If a restriction on data quality is introduced as a requirement or a recommendation, several types are possible.

1. **Documentation**. E.g. Data used (shall/should) have appropriate documentation
   - Activity data: source of measure and estimation parameters, models, data gaps. Emission factors: source, type, GWP used, level of verification, representativity description.
   - Inventory: models, methodology, KPIs
2. **Methodology.** E.g. emission factors used shall be in compliance with GHGP
   - GWP used, allocations, GHG included
3. **Specificity.** E.g. scope 3 inventory (shall/should) include:
   - Min X% of specific data
   - Max X% of EEIO data

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Option 1A. No, maintain the current guidance

Under current guidance, documentation and methodology aspects are covered as the following applies:

1. **Required information** [shall]
   a. A list of scope 3 categories and activities included in the inventory
   b. A list of scope 3 categories or activities excluded from the inventory with justification(s) for their exclusion
   c. For each scope 3 category, a description of the types and sources of data, including activity data, emission factors and GWP values, used to calculate emissions, and a description of the data quality of reported emissions data
   d. For each scope 3 category, a description of the methodologies, allocation methods, and assumptions used to calculate scope 3 emissions
   e. For each scope 3 category, the percentage of emissions calculated using data obtained from suppliers or other value chain partners
2. **Optional information** [should]
   a. Relevant disaggregation of the emissions data
   b. Emissions from scope 3 activities not included in the list of scope 3 categories, reported separately
   c. Qualitative information about emission sources not quantified
   d. Quantitative assessments of data quality
   e. Information on inventory uncertainty (e.g., information on the causes and magnitude of uncertainties in emission estimates) and an outline of policies in place to improve inventory quality

Potential edits to the current guidance

- Some editorial changes can be introduced to promote more diligent application of requirements

E.g. specific provision in core requirement for Collecting data, chapter 7:

"Companies shall use input data that is compliant with the GHG Protocol.

Companies shall appropriately document the data quality."

Table [3.1] List of requirements in this standard

Chapter	Requirements
Accounting and Reporting Principles Chapter 4	• GHG accounting and reporting of a scope 3 inventory shall be based on the following principles: relevance, completeness, consistency, transparency, and accuracy.
Setting the Scope 3 Boundary Chapter 6	• 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 listed in table 5.4. • Companies shall account for scope 3 emissions of CO_2, CH_4, N_2O, HFCs, PFCs, and SF_6, if they are emitted in the value chain. • Biogenic CO_2 emissions that occur in the value chain shall not be included in the scopes, but shall be included and separately reported in the public report.
Setting a GHG Target and Tracking Emissions over Time Chapter 9	When companies choose to track performance or set a reduction target, companies shall: • Choose a scope 3 base year and specify their reasons for choosing that particular year; • Develop a base year emissions recalculation policy that articulates the basis for any recalculations; and • Recalculate base year emissions when significant changes in the company structure or inventory methodology occur.
Reporting Chapter 11	Companies shall publicly report the following information: • A scope 1 and scope 2 emissions report in conformance with the *GHG Protocol Corporate Standard* • Total scope 3 emissions reported separately by scope 3 category

Option 1B. Yes, provide a recommendation for minimum data quality with metrics set by the Scope 3 Standard

This option would recommend but not require that companies comply with minimum data quality. This would go beyond the current guidance.

Documentation:

Companies **should** use data that is provided with documentation on as a minimum: GWP value used, GHG included, etc.

Methodology:

Companies **should** use data that is calculated with GWP values of latest IPCC report, based on regionalized scenarios, etc

Specificity:

Scope 3 inventory **should** be calculated and reported on at least 20% specific data.

Scope 3 inventory **should** be calculated and reported on maximum 50% EEIO data

Option 1C. Yes, provide a requirement for minimum data quality with metrics set by the Scope 3 Standard

This option would require that companies comply with minimum data quality. This would go beyond the current guidance.

Documentation:

Companies **shall** use data that is provided with documentation on as a minimum: GWP value used, GHG included, etc.

Methodology:

Companies **shall** use data that is calculated with GWP values of latest IPCC report, based on regionalized scenarios, etc

Specificity:

Scope 3 inventory **shall** be calculated and reported on at least 20% specific data.

Scope 3 inventory **shall** be calculated and reported on maximum 50% EEIO data

Option 1D. Yes, provide a requirement for minimum data quality with metrics to be set by the practitioner in the data management plan

This option would acknowledge the importance of data quality, but it would leave the level of reporting and the definition of data quality to the reporter. The reporter would be required to explain their approach to data quality in their data management plan.

Such requirement could be formulated as:

"Companies shall develop minimum requirements for the scope 3 data in the data management plan, follow and report it the public report".

" Minium data quality requirements shall include:

- *Minimum requirements on documentation*
- *Minimum requirements on methodology*
- *Minimum requirements on data specificity"*

Preliminary decision-making criteria analysis

Decision-making criteria	Option 1A	Option 1B	Option 1C	Option 1D
	No, maintain the guidance	**1B. Yes, provide a recommendation for minimum data quality with metrics set by the Scope 3 Standard**	**1C. Yes, provide a requirement for minimum data quality with metrics set by the Scope 3 Standard**	**1D. Yes, provide a requirement for minimum data quality with metrics to be set by the practitioner in the data management plan**
1A. Scientific integrity	Pros: Potential limited promotion of evidence-supported higher quality data	Pros: Potential limited promotion of evidence-supported higher quality data	Pros: Potential promotion of evidence-supported higher quality data	Pros: Potential limited promotion of evidence-supported higher quality data
1B. GHG accounting and reporting principles	Pros: potentially promotes transparency Cons: May limit accuracy and consistency	Pros: potentially promotes accuracy, transparency, and consistency	Pros: promotes accuracy, transparency, and consistency	Pros: potentially promotes accuracy, transparency, and consistency
2A. Support decision making that drives ambitious global climate action	Pros: allows companies focusing effort on custom relevant aspects Cons: somewhat lower incentives for value chain engagement	Pros: Incentivizes more informed action and potentially value chain engagement Cons: Potentially increased data collection burden could limit resources for action	Pros: Incentivizes more informed action and potentially value chain engagement Cons: Increased data collection burden could limit resources for action	Pros: custom data quality standards can be designed to best support a company's climate action Incentivizes more informed action and potentially value chain engagement
2B. Support programs based on GHG Protocol & uses of GHG data	Pros: Interoperable with other frameworks.	Pros: Interoperable with other frameworks.	Pros: Supports user creating more confidence in provided information Cons: Might be more restrictive than other frameworks, posing difficulty in application of GHG Protocol for reporting	Pros: interoperable with other frameworks . Cons: different metrics and requirements across different companies impedes interpretation of the inventories
3. Feasibility to implement	Pros: Feasible and accessible for all with no additional effort	Pros: Feasible, allowing preparers to opt out Cons: Increased data collection burden for reporters that choose to follow the recommendation Potential mitigation via differentiated compliance pathways (see CS workstream)	Cons: Increased data collection burden may not be accessible to new preparers, or preparers with limited resources . Potential mitigation via differentiated compliance pathways (see CS workstream)	Pros: Feasible, allowing to adjust to the organization's situation Cons: requires preparers to develop their own metrics

Discussion

- Which option provides the best alignment with the decision-making criteria?
- Are there combinations possible? If yes, which?
- Should there be different levels of requirement (shall vs should) for different types of restriction?
- What configuration of restrictions do you support?
  - Documentation: which documentation (should/shall) be included?
  - Methodology: which methodological choices (should/shall) be followed?
  - Specificity: what share of specific/EEIO data (should/shall) be specified?

Indicative poll

Recommendation poll will be taken on a later stage

For each aspect (Documentation, Methodology, Specificity), please answer:

Shall a minimum requirement on scope 3 data quality be introduced?

A. No, maintain the guidance

B. Yes, provide a recommendation for minimum data quality with metrics set by the Scope 3 Standard

C. Yes, provide a requirement for minimum data quality with metrics set by the Scope 3 Standard

D. Yes, provide a requirement for minimum data quality with metrics to be set by the practitioner in the data management plan

(3 questions in total)

Requirement for data quality improvement

Question and options for consideration

Q1. Shall a minimum requirement on scope 3 data quality be introduced?

Option 2a:

No, maintain recommending improvement over time

Option 2b:

No, maintain recommending improvement over time, but introduce recommended metrics

Option 2c:

Yes, metrics shall be set by the Scope 3 Standard

Option 2d:

Yes, metrics shall be set by the practitioner in the data management plan

Improvement metrics

If the metrics for tracking data quality improvement to be introduces, metrics best could be set up for specificity, e.g.:

- *Share of emissions reported on tier Z (should/shall) increase/decrease by X% per year*
- *Number of categories reported without use of EEIO (should/shall) increase every X years*
- *Share of value chain partners providing specific data (should/shall) be increasing every X years*

Improving data quality parameters (representativity, completeness, reliability) can be recommended but might not be possible as a requirement, as this metrics in this analysis remains recommended

Option 2A. No, maintain recommending improvement over time

This option would maintain the current guidance in the Scope 3 Standard, which suggests that companies increase the quality of their inventory over time but does not specify any metrics or requirements

Option 2B. No, maintain recommending improvement over time, but introduce recommended metrics

This option would maintain the current guidance in the Scope 3 Standard on improving the quality of the inventory over time. The new part of this option would be the **introduction of metrics** to help companies track their data quality.

*"Companies **should** improve the data quality of the inventory over time"*

The data quality metrics and associated thresholds would need to be defined. Examples of potential data quality tracking metrics include the following:

"Improvement of data quality of the inventory should be monitored, and companies should seek the improvement such as: [one of the following]

- *Share of emissions reported on tier Z should increase/decrease by X% per year*
- *Number of categories reported without use of EEIO should increase every X years*
- *Share of value chain partners providing specific data should increase every X years"*

Where 'tier Z' refers to one of the data quality tiers being defined in phase 1 of the Scope 3 TWG

Option 2C. Yes, metrics shall be set by the Scope 3 Standard

This option would both require data quality improvements over time and set specific metrics to be tracked. Similar to option 2B, the data quality metrics and thresholds would need to be defined by GHG Protocol.

*"Companies **shall** improve the data quality of the inventory over time. Companies **shall** seek the improvement such as:* [one of the following]

- *Share of emissions reported on tier Z should increase/decrease by X% per year*
- *Number of categories reported without use of EEIO should increase every X years*
- *Share of value chain partners providing specific data should increase every X years"*

Where 'tier Z' refers to one of the data quality tiers being defined in phase 1 of the Scope 3 TWG

Option 2D. Yes, metrics shall be set by the practitioner in the data management plan

This option would require data quality improvements, but it would leave the details of defining data quality up to the reporter. The reporter would be required to describe their data quality approach, data quality metrics and improvement target in their data management plan."

*"Companies **shall** improve the data quality of the inventory over time. Companies **shall** develop a data quality metrics and data quality improvement target in their data management plan, and report the progress."*

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Decision-making criteria

Decision-making criteria	Option 2A	Option 2B	Option 2C	Option 2D
	No, maintain recommending improvement over time	**No, maintain recommending improvement over time, introducing recommended metrics**	**Yes, metrics shall be set by the Scope 3 Standard**	**Yes, metrics shall be set by the practitioner in the data management plan and disclosed**
1A. Scientific integrity	N/A	N/A	N/A	N/A
1B. GHG accounting and reporting principles	Pros: somewhat promotes increase in accuracy and consistency. Cons: May hinder transparency	Pros: somewhat promotes increase in accuracy and transparency	Pros: promotes increase in accuracy and transparency	Pros: reporters may choose the most relevant metrics and targets. Somewhat promotes accuracy and transparency Cons: Could hinder consistency
2A. Support decision making that drives ambitious global climate action	Pros: allows for company-specific action in trade offs between accuracy, completeness, and action Cons: organizations may lack insights into relevant action	Pros: guidance on the desirable improvements towards more specific data, potentially leading to more informed and relevant action Cons: opting-out organizations may slow the action	Pros: provides a framework for standardizing data improvement across companies, pushing towards more specific data, potentially leading to more informed and relevant action Cons: for organizations with low resources, may be done at expense of taking action	Pros: allows for company-specific action in trade offs between accuracy, comple teness, and action Cons: slow adopters may slow the action
2B. Support programs based on GHG Protocol & uses of GHG data	Pros: Interoperable Cons: inconsistency between companies could impede cross-company considerations	Pros: interoperable Somewhat facilitates clarity in external policy construction based on GHG inventories Cons: inconsistency between companies and impeding cross-company considerations	Pros: interoperable Facilitates clarity in policy construction based on GHG inventories externally Cons: higher requirements than other framework, may impede use of GHGP in reporting frameworks and adoption	Pros: Interoperable Cons: may impede use of GHGP in reporting frameworks and adoption Inconsistency between companies could impede cross-company considerations
3. Feasibility to implement	Pros: organizations with limited resources may opt out	Pros: organizations with limited resources may opt out Guidance on appropriate metrics is provided Cons: if chosen, may take significant effort	Cons: may take significant effort	Pros: allows for focusing on the most relevant aspects, balancing resources, and take appropriate for the organization tempo

Discussion

- Shall a requirement for inventory quality improvement be introduced?
- What do you think the appropriate metrics are?
- Which improvement targets (shall/should/may) be introduced if set up by the *Scope 3 Standard*?

Indicative poll

Recommendation poll will be taken on a later stage

Shall a requirement for inventory quality improvement be introduced?

2A. No, maintain recommending improvement over time

2B. No, maintain recommending improvement over time, introducing recommended metrics

2C. Yes, metrics shall be set by the Scope 3 Standard

2D. Yes, metrics shall be set by the practitioner in the data management plan and disclosed

Next steps

Next steps

Meeting follow-up:

- GHG Protocol Secretariat to distribute the recording and feedback form (by Apr 24)
- GHG Protocol Secretariat to prepare and distribute minutes of the meeting (by May 1)

Next meeting on May 15th 6AM PT/ 9AM ET / 3PM CET / 9PM CHN/ 0AM AEDT(+1)

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Thank you!

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