

Consequential Subgroup Meeting 7

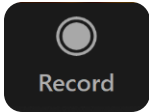
June 12, 2025



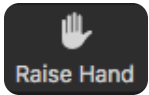
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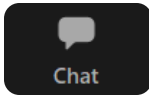
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This meeting is recorded.



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.



Be mindful of sharing group discussion time; keep comments as succinct as possible.

Agenda

1. Housekeeping and goals
2. Review issues 8-9
3. Discussion of issues from draft document
4. Next steps



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Goals of today's meeting



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Housekeeping and goals

Key discussion points for today

- Review of issues 8 and 9
- Discuss alternative build and operating margin proposal
- Discuss open questions from draft document review
- Identify key items for revision

Issues 8-9

Issue 8: Case studies

- Case studies of companies applying consequential accounting metrics in energy procurement decisions include:
 - Timber Rock
 - [Salesforce](#)
 - [Boston University](#)
 - [Meta](#)
 - [Apple](#)
 - [HASI](#)

Issue 9: Cross-sector applicability

- Approach can be generalized across sectors using the generic formula:
- Necessary characteristics:
 - A clear market exists
 - There is significant temporal and/or spatial variation in per-unit emission impacts
- Examples of markets where this could be applied:
 - Steel
 - Cement
 - Aviation
 - Transportation

Open Discussion on Draft

Alternative Build and Operating Margin Weight Proposal

Presentation by Charles Cannon

Discussion Issues from Draft Document

Questions TBD

Next Steps

Next Steps

- Authors edit draft document based on discussion and feedback
- Final document uploaded to Sharepoint for full TWG review on **June 18th**
- Voting at full scope 2 TWG meeting on **June 25th**
- Further subgroup meetings will be paused until we receive feedback from ISB, with likely additional meetings to refine the draft prior to public consultation in the fall

Thank you!

If you'd like to stay updated on our work, please [subscribe](#) to GHG Protocol's email list to receive our monthly newsletter and other updates.

