

Scope 3 TWG Group A Meeting Minutes

Meeting number 11

Date: 17 July 2025

Time: 9:00 AM – 11:00 AM ET

Location: Virtual

Attendees

Technical Working Group Members

1. Sahil Aggarwal, Siemens Healthineers
2. Alissa Benchimol, Greenhouse Gas Management Institute
3. Zola Berger-Schmitz, Science Based Targets initiative
4. Bin Chen, Fudan University
5. Talita Esturba, WayCarbon
6. Rene Garrido, Universidad de Santiago de Chile
7. Micheal King, Cisco Systems, Inc.
8. Christoph Meinrenken, Columbia University
9. Elliot Muller, CIRAIG, Polytechnique Montréal
10. Verena Radulovic, Center for Climate and Energy Solutions (C2ES)
11. Julie Sinistore, WSP
12. Sangwon Suh, Watershed
13. Carl Vadenbo, ecoinvent association
14. Luhui Yan, Carbonstop

Guests

N/A

GHG Protocol Secretariat

1. Hande Baybar
2. Alexander Frantzen
3. Claire Hegemann
4. Allison Leach
5. David Rich
6. Dario de Pinto

Documents referenced

1. Scope 3 – Group A – Meeting#11 – Presentation

Summary

Item	Topic and Summary	Outcomes
1	<i>Attendance and Housekeeping</i> The Secretariat presented the housekeeping rules and decision-making criteria	N/A
2	<i>Draft revisions summary</i> The Secretariat presented a summary of results from the full TWG survey on Group A outcomes	N/A
3	<i>Series 1. Reporting requirements</i> The Secretariat presented further in depth TWG member feedback on issue A1. Disaggregation, and proposed a set of options to finalize the revision	Internal pilot testing of the disaggregation approach by TWG member companies may be considered
4	<i>Series 2. Input data compliance and non-public documentation</i> The Secretariat presented draft minimum requirements for data quality and proposed a new internal record-keeping requirement (not public disclosure), to add to the public disclosure already required, and suggested deleting some language that may be redundant	N/A
5	<i>Series 3. Recommendations for data quality improvement</i> The Secretariat presented recommendations for data improvements, both for data specificity and data quality	N/A
6	<i>Series 4. Allocation</i> The topic of allocation was not considered in depth due to time constraints	N/A
7	<i>Next steps</i> The Secretariat presented the next steps	The Secretariat may follow up with a post-meeting survey

Discussion and outcomes

1. Attendance and Housekeeping

- The Secretariat presented the housekeeping rules and the decision-making criteria (see slides 2 – 6).

Summary of discussion

- A TWG member asked the Secretariat to elaborate on the plan for wrapping up phase 1.
 - The Secretariat stated that the topic of emission factors has been moved to phase 2, in order to focus on closing out phase 1 topics and reviewing language for the existing revisions proposed by group A.

Outcomes (e.g. recommendations, options)

- N/A

2. Draft Revisions Summary

- The Secretariat presented a summary of results from the full TWG survey on Group A outcomes (see slides 7 – 10).

Summary of discussion

- N/A

Outcomes (e.g. recommendations, options)

- N/A

3. Series 1. Reporting requirements

- The Secretariat presented further in depth TWG member feedback on issue A1. Disaggregation, and proposed a set of options to finalize the revision. (see slides 11-22).

Summary of discussion

- One TWG member asked if the 80% support for revision A1 shown on slide 9 indicates 80% support from the full TWG.
 - The Secretariat confirmed.
 - The member stated that during the full TWG meeting revision A1 received a lot of backlash concerning feasibility. As such, it might make sense to include a catch-all tier in the standard language, where reporters can place data they do not know about.
 - The Secretariat confirmed that this is being considered.
- A TWG member commented that the definition of primary data should be clarified in the Standard.
 - The Secretariat agreed, stating that it has been considering defining source-specific emissions, and stating that an activity is a collection of one or more sources. As of now, the terms source and activity are defined somewhat ambiguously in the Standard, which the Secretariat is aiming to address in this revision.
- A TWG member commented that it should be made crystal clear that the required percentage (e.g. source-specific) is a percentage of the GHG emissions, so that readers do not think that the percentage is based on parameters. It should also be made clear in the guidance that the rules are for each individual category in scope 3, as companies often do not report all 15 categories, which can lead to skewed interpretations.
 - The Secretariat confirmed that both of these points will be made clear in the guidance.
- A TWG member commented that the expectation for users should be lowered regarding this requirement. The white elephant in the room is that most secondary emission factors are not an exact match for the input information that companies are using. Improvements do not come overnight, and as long as the revision encourages companies to provide more data from suppliers, that is a great improvement.
 - The Secretariat asked if the member thus prefers Option 2.
 - The member stated that the discussion about how to define primary data does not achieve a lot compared to the effort needed. If data comes from a supplier, that should be acknowledged, beyond that, it does not really matter. Another missing aspect is that companies also use hybrid datasets that combine EEIO/LCA data; in this case the logical choice for reporting tier might be 'other', which is also misleading in many cases. The key is to know how much of the data is coming from suppliers, regardless of how it was calculated.
 - The Secretariat replied that EEIO data can be of high quality, and asked, given the total market size of users, how many users that rely on spend-based/EEIO are using advanced emission factors that accurately reflect the actual emissions.
- A TWG member asked for clarification regarding the new proposal, if option 2 means keeping Group A's proposal on disaggregation optional, and adding a slightly different requirement. If so, the companies that would consider doing the optional disaggregation, would end up having to provide all sorts of pieces of information that would make the reporting a bit messy. Companies would never end up doing the optional.
 - The Secretariat stated that the member is correct, the new proposal is a way to step into this kind of reporting, by providing optional tiers and optional percentages. For EEIO, there is an overlap between the EEIO-spend based tier and the percentage proposed in options 2 and 3
 - The member commented that this is simpler than Group A's original proposal and is something to consider but retained that companies will not engage in the optional reporting if they already have to do the required one. Group A had chosen disaggregation based on

specificity rather than supplier-provided, as specific can cover different things, beyond being supplier provided.

- A TWG member stated that the flowcharts used in previous meeting slides were very helpful to understand the tiering and asked if a chart like that will be included in the Standard. That would make understanding how to categorize the data easier for the audience.
 - The Secretariat stated that at this point, we have not arrived at requiring disaggregation yet. The full TWG voted in favor of the requirement, which will be presented to the ISB on July 28th. A criticism is that the methodological revision is challenged if changes made are not feasible. The decision-making criteria are all interdependent, so if a revision is not feasible, then does it support climate action? Some members gave the feedback that such disaggregation is not feasible for multinationals at all. Revisions should not make conforming with the Standard infeasible for too many. A pathway forward is the public consultation next year, in which broader feedback on this proposal could be collected.
 - A TWG member replied that the feasibility concern is indeed important. However, feasibility is just one requirement, and not the top concern, stating that there is a reason why the TWG spent so long talking about quality improvement. Specific data gives more transparency. This issue should be considered at the category level, e.g. for Category 1 where there are many suppliers, supplier-provided may be a more useful distinction. Category 11 on the other hand is a different game, where specific data is of more relevance. The member suggested picking this back up in phase 2 of the TWG, stating that for some categories it is crucial to have more specific data, as that influences outcomes.
- A TWG member commented that in their opinion, the proposal is not impossible. The member stated that they have seen many inventories where this disaggregation can be done, and that in terms of feasibility they do not see a problem with including the disaggregation at the end of the inventory process.
- A TWG member suggested rearranging the table (showing potential data disaggregation and % supplier-provided, % verified, and uncertainty assessment) so that mandatory items are on the left, and all optional measures are on the right. It should be easy for a company to report how much of each category is supplier-provided versus other, and those two buckets have to add up to 100%. The percentage (%) EEIO does not add up to that 100%; further, it is a separate piece of information that a reporter may not have. A supplier might not be able to say how data was calculated, and whether a hybrid method or AI was involved in calculation. The member also stated that EEIO could become obsolete at one point in the future, so it would make sense to consider that too.
 - The Secretariat stated that the proposed rows and the proposed columns are different things. The columns marked in red are about where the data came from, but do not inform about specificity or quality per se. The rows inform about specificity, but not about the origin of the data. These are two different things, that have some overlap. From the members' comments thus far, the Secretariat summarized that the proposed columns are feasible, as they are based on what the reporter did. The feasibility concerns are about the proposed rows, and as such the question becomes if the rows provide any additional necessary information that is not captured by the columns, that is worth the trouble.
 - A TWG member agreed with this summary, also pointing out that the very fact that this discussion needed such a summary shows the risk for misunderstandings.
 - The Secretariat stated that an option is to just have the columns, then there is no overlap problem. The challenge seems to be more about what happens if both dimensions, rows and columns, are maintained. The assumption currently is that the rows are not required. Does the group want to make them required?
- A TWG member stated that they were in strong support of the disaggregation rule, to support end users in reading and using the reported data. The member advocated for catering to leading companies trying to show reductions first, and only then considering middle-of-the-pack and lagging companies.
- A TWG member agreed that the proposed columns in red are an improvement, but that this should only be the option of last resort, if everything else has been tried. The goal is to improve quality, and the columns do not sufficiently do that. The member proposed going back to the list of decision-making criteria. A balance of them needs to be struck, but it is also unavoidable that improving data

will need effort. As 80% of the full TWG supported Group A's proposal, the group now should not just go with the simplest solution.

- A TWG member disagreed, stating that specificity is not about quality. Supplier provided or primary data does not guarantee higher quality, as has already been discussed many times. This definition is about specificity, not quality. The member stated that the goal here is to encourage companies to get more data from value chain partners, and the group should focus on finding the most straightforward solution for accomplishing that, without coming up with requirements that are too difficult for most companies.
 - A TWG member agreed, specificity does not equal quality.
- A TWG member stated that the group should not abandon requiring disaggregation too quickly, otherwise a chance to improve the Standard is lost. The silver lining in this debate is that with a bit of human psychology, the right configuration of the proposed table can achieve a lot. For example, another row could be added to the proposal, called 'unknown'. Companies not engaging in disaggregation would end up having to put 100% of their data into the 'unknown' row. This looks bad to readers, and it becomes blatantly obvious that the reporting company is not able to disaggregate. If the term for this additional row is well chosen, to make it embarrassing for reporters not to engage in disaggregation, that could achieve a lot.
- A TWG member stated that the group is going in circles, as both subgroup A and the Full TWG has shown majority support for disaggregation. The right step now would be to engage in pilot testing or stress testing. If companies are given some flexibility, the disaggregation is fine.
- A TWG member stated that a distinction should be made with the roll-up metric, which ultimately is the single indicator. If companies were given a template to use when requesting this data from suppliers, which includes specific/non-specific/EEIO, then that would be very helpful. But if the company does not use such a template in the first place when requesting data, there is little hope. The member also questioned what the ultimate metric would be that companies report on to demonstrate improvement over time.
- A TWG member commented on the earlier suggestion of introducing an 'unknown' category, stating that they do not understand the psychology behind it. The member said that the specificity is always known, companies just do not want to clarify what it is.
- A TWG member commented that the 'unknown' tier could be good to address feasibility concerns and suggested calling it 'unclassified' instead.
- The Secretariat summarized the discussion as being about two key questions, one about the % supplier-provided, one about the disaggregation approach. Members have stated that maintaining % supplier-provided is valuable and should be kept. The current Standard already includes this, and it would be good to think about how to address why companies do not comply with this requirement. For disaggregation, adding another tier called 'unknown' or something similar solves some feasibility concerns. Pilot testing, esp. internal pilot testing within the TWG is an idea to take forward.
- A TWG member commented that if the 'unknown' tier is included, a question asking why the data is unknown could be added. Is it unknown because the supplier didn't provide the information, because the data is so deep in the value chain (e.g. a smallholder farmer somewhere) that having the information is not possible, etc. This would be a useful question to add.
 - The Secretariat agreed, guidance on what it means if data is in the 'unknown' tier would be useful.
- The Secretariat asked if the group has a better, more descriptive name than 'non-specific' for the second tier.
 - A TWG member commented that the group had started with the term 'average', and then moved to 'non-specific', stating that there may yet be a better term that communicates 'non-specific' and 'non-EEIO'. The member cautioned against calling it 'secondary'.
- A TWG member commented that 'specific' can be a subjective decision and is non-binary, while 'supplier-provided' is a binary, which is straightforward and easier to implement. Regarding category 11, the member sees the inadequacy of the term 'supplier-provided', as well as for employee commuting. For category 11, users are downstream value-chain partners, perhaps 'value chain partner-specific' could work if 'supplier-specific' is too limiting.
 - A TWG member agreed that 'value chain partner-specific' works better in that case. The member also made the point that in categories like category 11, this may not be the most important factor in terms of improving data quality.

- A TWG member suggested the term 'not specified' for the proposed 'unknown' tier.
 - A TWG member suggested 'undetermined' or 'not determined'.
 - A TWG member commented that the 'non-specific' tier already exists.
 - A member of the Corporate Standard Secretariat team suggested 'not disclosed'.
 - A TWG member voiced support for the terms 'undetermined' and 'not disclosed'.
- A TWG member stated that the 'specific' tier would also benefit from the labels 'inventory-specific' or 'product carbon footprint-specific', which provide very different levels of accuracy, as one relies on allocation while the other does not.
- A TWG member stated that this is where a basic table template provided by GHGP as the starting point for companies requesting data from suppliers would be helpful. If a supplier fails to respond to that template, then the data might continue in the 'other/unclassified/unknown' tier, but there should be resources to help companies reduce the percentage of unknown or unclassified data.

Outcomes (e.g. recommendations, options)

- The Secretariat did not conduct indicative polling; it may follow up with a post-meeting survey.

3. Series 2. Input data compliance and non-public documentation

- The Secretariat presented draft minimum requirements for data quality (see slides 23 – 26).
- The Secretariat made the point that a new requirement on internal documentation (not public disclosure) on data that are required to be publicly disclosed may be redundant and suggested deleting some language.

Summary of discussion

- A TWG member stated their preference for keeping the existing language, as just in terms of readability and ease of use for practitioners, there is no downside, even if it is somewhat redundant.
- The Secretariat summarized saying that providing a checklist of requirements is user-friendly, and as such an option could be to have this list as a "should" in the guidance, in line with other requirements.
- A TWG member recommended keeping the standard's language, that reporting boundaries and exclusions should be publicly reported.
- A TWG member stated that there is a bit of inconsistency with the terminology, as system boundaries and cutoffs are LCA terminology that may not be completely understood by GHG Protocol users. The member suggested refining terminology based on the changes made in this revision.
- A TWG member voiced concern about meta data and reference year for activity data, as activity data should be for the inventory year, but reference year implies that it could be from different years.
- The Secretariat summarized that the blue bullet points on slide 25 need some language editing, and that the red bullet points will be left as a checklist in the guidance, for user friendliness.

Outcomes (e.g. recommendations, options)

- The Secretariat did not conduct indicative polling; it may follow up with a post-meeting survey.

4. Series 3. Recommendations for data quality improvement

- The Secretariat presented recommendations for data improvements, both for data specificity and data quality (see slides 27 – 31).

Summary of discussion

- The Secretariat asked if the recommendation for emission factors to include import and export into regional models (slide 29) needs to be edited for clarity.
 - A TWG member commented that they are confused by this statement, and what it would imply.
 - The Secretariat stated that this issue will be taken up in phase 2, and it will not be included as a category agnostic requirement in chapters 7 and 8.
- A TWG member stated that there are emission factors that account for regional differences, and having import and export accounted for seems important given that there are large differences in emission factors. This applies not only to EEIO LCAs but also to process LCA data sources. Ecoinvent

sometimes does not account for import and export. This is an important consideration for both process LCAs and EEIO LCAs.

- A TWG member commented that the question is not whether import and export is important, but rather the placement of that question and recommendation.

Outcomes (e.g. recommendations, options)

- The Secretariat did not conduct indicative polling; it may follow up with a post-meeting survey.

5. Series 4. Allocation

- The topic of allocation was not considered in depth due to time constraints (see slides 32 – 35.)

Summary of discussion

- N/A

Outcomes (e.g. recommendations, options)

- The Secretariat did not conduct indicative polling; it may follow up with a post-meeting survey.

6. Next steps

- The Secretariat presented the next steps (see slides 36 – 38).

Summary of discussion

- N/A

Outcomes (e.g. recommendations, options)

- The Secretariat may follow up with a post-meeting survey.
- Internal pilot testing of the disaggregation approach by TWG member companies may be considered.

Summary of written submissions received prior to the meeting

N/A