

Corporate Standard Meeting Minutes

Subgroup 3, Meeting #9

Date: 9 September 2025

Time: 09:00 – 11:00 ET / 15:00 – 17:00 CET

Location: Virtual

Attendees

Technical Working Group Members

1. Christa Anderson, WWF
2. Samuel Anuga, University Mohammed VI Polytechnic, Morocco
3. Rebecca Berg, Center for Climate and Energy Solutions
4. Jasper Chan, TownGas
5. Jay Shi, Procter & Gamble
6. Ignacio Fernandez, The Climate Registry
7. Ron-Hendrik Hechelmann, University of Kassel
8. Tomoo Machinba, Zeroboard, Inc.
9. Felipe Martínez Rodríguez, Hydro
10. Brandon McNamara, Northern Arizona University
11. Suresh Krishna Ishwara Palar, Infosys
12. Ann Radil, Watershed
13. Monika Shrivastava, JSW Cement
14. Zi (Christiana) Wang, JD Logistics

Guests

None present

GHG Protocol Secretariat

1. Allison Leach
2. Hande Baybar
3. Iain Hunt
4. David Rich

Documents referenced

1. Slides for the Corporate Standard Subgroup 3 Meeting 9 on 9 September 2025

Item	Topic and Summary	Outcomes
1	<i>Introduction and housekeeping</i> The Secretariat presented the meeting agenda and objectives, reminded TWG members of housekeeping items, and reviewed recent updates from subgroups 1 and 2.	No specific outcomes.
2	<i>Phase 2 proposed plan</i> The Secretariat reviewed the phase 2 scope of work, presented a proposed plan for addressing the phase 2 scope of work, and asked for volunteers for a task force.	13 Subgroup 3 members volunteered for a task force that will hold separate meetings on topics related to guidance on calculation methods, guidelines for selecting appropriate emission factors, and expanded disclosure requirements.
3	<i>Full TWG and ISB feedback</i> The Secretariat presented the feedback from the full TWG on preliminary outcomes from Subgroup 3 and ISB feedback on the role of GHG Protocol in defining different levels of reporting.	No specific outcomes.
4	<i>Data quality</i> The Secretariat reviewed material on data quality covered at meeting 8, presented how external programs address data quality, presented a proposal from the Scope 3 TWG on data quality, and invited discussion. Indicative polls were held to gauge support for the Scope 3 TWG data quality proposal.	<p>An indicative poll found <i>majority support</i> for the Scope 3 TWG proposal to disaggregate scope 3 reporting by data specificity.</p> <p>An indicative poll found <i>split opinions</i> on support for each of the 4 tiers defined in the Scope 3 TWG proposal on disaggregated reporting by data specificity.</p> <p>An indicative poll found <i>majority agreement</i> that the Scope 3 TWG proposal on disaggregated reporting by data specificity can and should be extended to scope 1.</p> <p>An indicative poll found <i>split opinions</i> on whether revisions are needed to the Scope 3 TWG proposal on disaggregated reporting to extend it to scope 1, with most members agreeing that minor to major revisions are needed.</p> <p>An indicative poll found <i>split opinions</i> on the tier names for data specificity, with the most support for revising the tier names.</p>
5	<i>Wrap-up and next steps</i> The Secretariat shared a summary of next steps including the schedule for upcoming meetings.	<p>The Secretariat will share final meeting materials including the slides, minutes, and recording.</p> <p>Members are asked to respond to post-meeting feedback survey on meeting 9 topics.</p> <p>An optional Subgroup 2 open discussion meeting will be held on Wednesday, September 17th, at 8:00 ET / 14:00 CET / 20:00 CHN.</p> <p>The next Subgroup 3 meeting will be Tuesday, October 7th at 09:00 ET / 15:00 CET / 21:00 CHN.</p>

Summary of discussion and outcomes

1. Introduction and housekeeping

- The Secretariat presented the meeting agenda and objectives, reminded TWG members of housekeeping items, and reviewed recent updates from subgroups 1 and 2. (Slides 1-9)

Summary of discussion

- No discussion.

Outcomes (e.g., recommendations, options)

- No specific outcomes.

2. Phase 2 proposed plan

- The Secretariat reviewed the phase 2 scope of work, presented a proposed plan for addressing the phase 2 scope of work, and asked for volunteers for a task force. (Slides 10-14)

Summary of discussion

- The Secretariat invited Subgroup 3 members to volunteer for a task force that will hold separate meetings on topics related to guidance on calculation methods, guidelines for selecting appropriate emission factors, and expanded disclosure requirements.
- A member asked if the task force will engage with other workstreams or external programs. The Secretariat responded that the task force will be within Subgroup 3, but that members will be free to determine how to go about their tasks.
- 13 Subgroup 3 members volunteered to participate in the task force.
- The task force will be launched in October, and the task force will be asked to present their recommendations to the full subgroup in February 2025.

Outcomes (e.g., recommendations, options)

- 13 Subgroup 3 members volunteered for a task force that will hold separate meetings on topics related to guidance on calculation methods, guidelines for selecting appropriate emission factors, and expanded disclosure requirements.

3. Full TWG and ISB feedback

- The Secretariat presented the feedback from the full TWG on preliminary outcomes from Subgroup 3 and ISB feedback on the role of GHG Protocol in defining different levels of reporting. (Slides 15-27)

Summary of discussion

- No discussion.

Outcomes (e.g., recommendations, options)

- No specific outcomes.

4. Data quality

- The Secretariat reviewed material on data quality covered at meeting 8, presented how external programs address data quality, presented a proposal from the Scope 3 TWG on data quality, and invited discussion. Indicative polls were held to gauge support for the Scope 3 TWG data quality proposal. (Slides 28-56)

Summary of discussion

External programs and data quality

- The Secretariat presented on how external programs, including direct emissions programs, address data quality.
- A member asked whether the tiers in the US EPA Greenhouse Gas Reporting Program (GHGRP) are based on only activity data, or if they consider emission factors as well. The Secretariat replied that the EPA GHGRP program incorporates both activity data and emission factors. For example, Tier 3 (fuel-specific data) includes emission factors specific to the fuel used, whereas Tier 1 would use average emission factors.

- A member suggested that the data quality approach used in the GHG Protocol draft Land Sector and Removals Guidance could be considered. The Secretariat replied that this program is not being considered since it is outside the scope of the Corporate Standard.
- A member observed that variation can exist within tiers, such as input-output emission factors having different levels of data quality across countries (e.g., regional versus national data sets).
- A member noted that data provided by suppliers should not always be considered primary data because the supplier may be using secondary data estimation sources.

Scope 3 TWG proposal on data quality

- The Secretariat presented the Scope 3 TWG proposal for disaggregated reporting based on data specificity.
- A member noted that evaluating the quality of data provided by suppliers can be time-intensive.
- A member observed that data provided by suppliers is sometimes secondary data for the suppliers. The member suggested that framing the quality assessment around whether it is the right data is better than primary versus secondary data.
- A member suggested that assessing data quality based on principles should be considered. The member shared that their organization uses a set of principles to assess the quality of the data; categorizes their data into low, medium, and high quality; and has requirements for the minimum level of quality in its GHG inventory.
- A member observed that categorizing data into distinct buckets based on quality misses some of the nuance of data quality, and defining the cut-off points for distinct buckets can be challenging.
- Several members stated their support for assessing data quality through disaggregated reporting by tiers given that it is a well-established approach among other programs. A member continued that there may be opportunities to build on and improve the tiers approach taken by external programs.
- A member stated that the incorporation of specific emission factors (as opposed to average emission factors) is also a strength of the external programs.
- A member noted that data quality and uncertainty are interconnected. The Secretariat replied that uncertainty will be considered at the next Subgroup 3 meeting.
- A member asked whether the data quality approach being discussed would be considered separately by the scope 2 and scope 3 TWGs. The Secretariat replied that the topic is being considered separately by the TWGs, but efforts will be made to harmonize across workstreams.
- A member noted that some sectors use data chains (i.e., a framework that links the proof of origin, digital fingerprint, and transfer history of data) to corroborate consistency in the data provided by suppliers and the data used by the reporting organization. The member suggested using a data chain for tracking data quality for indirect emissions sources.

Discussion on data quality

- A member noted that high quality specific emission factors may not be available in all cases. The Secretariat replied that guidance on emission factors will be discussed later in phase 2.
- A member commented that the philosophy of how to assign data to the quality categories should be the main point. They continued that data specificity does not necessarily reflect data quality, and they would prefer an approach that focuses on data quality.
- A member considered the connections between levels of assurance and data quality tiers. They noted that a company might be able to achieve the same level of assurance with any of the tiers, and they asked why a company would report to a higher data quality tier if the assurance level would be the same. The Secretariat replied that reporting at a higher tier could improve transparency. The Secretariat added that Subgroup 3 will be discussing whether there should be any minimum data quality requirements or a requirement to improve data quality over time, and these requirements could be based on the data quality tiers.
- A member observed that the Scope 3 TWG proposal on data quality is appropriate for scope 3, but modifications would be needed to apply it to scope 1. They stated their support for disaggregated reporting using data quality tiers for transparency. They continued that it will be important for the approach to be practical and suggested basing the data quality framework on calculation methodology and data source.
- A member noted that the Scope 3 TWG proposal could and should also be extended to scope 2, with modifications.

- A member stated that although it would be challenging initially for companies to collect the data for disaggregated reporting based on quality, a strong framework would allow companies to build understanding and capacity to improve their data quality over time.

Indicative polls on data quality

- **An indicative poll** was conducted asking: Do you support the Scope 3 TWG proposal to disaggregate reporting by data specificity for scope 3 reporting?
 - **Members expressed *majority support* for the Scope 3 TWG proposal to disaggregate scope 3 reporting by data specificity**
 - 3 of 10 members: Strongly support
 - 3 of 10 members: Support
 - 2 of 10 members: Neutral
 - 0 of 10 members: Oppose
 - 0 of 10 members: Strongly oppose
 - 2 of 10 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Do you agree with the 4 defined tiers for data specificity in the Scope 3 TWG proposal? The following table shows the responses by tier.
 - **Members expressed *split opinions* on their support for each of the 4 tiers defined in the Scope 3 TWG proposal on disaggregated reporting by data specificity**

Data specificity tier	Level of support
Specific	2 of 10 members strongly support; 6 support; 2 neutral; 0 oppose; 0 strongly opposed; and 0 abstain
Non-specific	2 of 10 members strongly support; 4 support; 3 neutral; 1 oppose; 0 strongly oppose; 0 abstain
EEIO/spend-based	1 of 10 members strongly support; 4 support; 3 neutral; 1 oppose; 0 strongly oppose; 0 abstain
Unclassified/unknown	0 of 10 members strongly support; 1 support; 4 neutral; 2 oppose; 2 strongly oppose; and 0 abstain

- **An indicative poll** was conducted asking: Do you think the Scope 3 TWG proposal on disaggregated reporting by data specificity can and should be extended to scope 1?
 - **Members expressed *majority agreement* that the Scope 3 TWG proposal on disaggregated reporting by data specificity can and should be extended to scope 1**
 - 4 of 9 members: Strongly support
 - 2 of 9 members: Support
 - 1 of 9 members: Neutral
 - 1 of 9 members: Oppose
 - 0 of 9 members: Strongly oppose
 - 1 of 9 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Are any revisions needed to the data specificity rules defined in the Scope 3 TWG proposal for activity data and emission factors to extend the approach to scope 1?
 - **Members expressed *split opinions* on whether revisions are needed to the Scope 3 TWG proposal on disaggregated reporting to extend it to scope 1, with most members agreeing that minor to major revisions are needed**
 - 1 of 9 members: The approach can be adopted as is
 - 2 of 9 members: Minor revisions needed
 - 3 of 9 members: Major revisions needed
 - 0 of 9 members: I oppose adopting this approach for scope 1
 - 3 of 9 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Do you have any feedback on the tier names (i.e., specific, non-specific, EEIO/spend-based, unclassified/unknown)?

- **Members expressed *split opinions* on the tier names for data specificity, with the most support for revising the tier names**
 - 2 of 9 members: The tier names are fine as is
 - 4 of 9 members: The tier names should be revised (please suggest alternatives in the chat)
 - 3 of 9 members: Abstain, I need more information to respond

Outcomes (e.g., recommendations, options)

- An indicative poll found *majority support* for the Scope 3 TWG proposal to disaggregate scope 3 reporting by data specificity.
- An indicative poll found *split opinions* on their support for each of the 4 tiers defined in the Scope 3 TWG proposal on disaggregated reporting by data specificity.
- An indicative poll found *majority agreement* that the Scope 3 TWG proposal on disaggregated reporting by data specificity can and should be extended to scope 1.
- An indicative poll found *split opinions* on whether revisions are needed to the Scope 3 TWG proposal on disaggregated reporting to extend it to scope 1, with most members agreeing that minor to major revisions are needed.
- An indicative poll found *split opinions* on the tier names for data specificity, with the most support for revising the tier names.

5. Wrap-up and next steps

- The Secretariat shared a summary of next steps including the schedule for upcoming meetings. (Slides 57-60)

Summary of discussion

- No discussion.

Outcomes (e.g., recommendations, options)

- The Secretariat will share final meeting materials including the slides, minutes, and recording.
- Members are asked to respond to post-meeting feedback survey on meeting 9 topics.
- An optional Subgroup 2 open discussion meeting will be held on Wednesday, September 17th, at 8:00 ET / 14:00 CET / 20:00 CHN.
- The next Subgroup 3 meeting will be Tuesday, October 7th at 09:00 ET / 15:00 CET / 21:00 CHN.

Summary of written submissions received prior to meeting

- The Secretariat invited all Corporate Standard TWG members to respond to a feedback survey on Subgroup 3 phase 1 preliminary outcomes presented at the full TWG Meeting 3 held on July 28th.
- 42 responses were received and incorporated into the meeting materials.