

Corporate Standard Meeting Minutes

Subgroup 3, Meeting #10

Date: 7 October 2025

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

Location: Virtual

Attendees

Technical Working Group Members

1. Inês Amorim, WBCSD
2. Christa Anderson, WWF
3. Samuel Anuga, University Mohammed VI Polytechnic, Morocco
4. Rebecca Berg, Center for Climate and Energy Solutions
5. Gonzalo Chiriboga, Central University of Ecuador
6. Ignacio Fernandez, The Climate Registry
7. Ron-Hendrik Hechelmann, University of Kassel
8. Tomoo Machinba, Zeroboard, Inc.
9. Alexis McGivern, University of Oxford
10. Brandon McNamara, Northern Arizona University
11. Ann Radil, KEEN
12. Jay Shi, Procter & Gamble
13. Monika Shrivastava, JSW Cement
14. Max Sonnen, Ecomatters

Guests

None present

GHG Protocol Secretariat

1. Allison Leach
2. Hande Baybar
3. Alexander Frantzen
4. Claire Hegemann
5. Iain Hunt
6. Dario De Pinto

Documents referenced

1. Slides for the Corporate Standard Subgroup 3 Meeting 10 on 7 October 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 the upcoming meeting timeline.	The first Subgroup 3 Task Force meeting will be held on October 28th at 9:00 ET / 14:00 CET / 21:00 CHN
2	<i>Progress updates across subgroups</i> The Secretariat reviewed recent progress from Subgroup 1, Subgroup 2, and ongoing ISB meetings. One outstanding item related to justifiable exclusions for scopes 1 and 2 was introduced, and discussion was followed by an indicative poll.	An indicative poll found <i>majority support</i> for extending the Scope 3 TWG approach of recommending best available data for quantifying total emissions to justify exclusions to scope 1.
3	<i>Data quality</i> The Secretariat presented background and options for data quality, including how to define data quality tiers, whether minimum data quality requirements should be established, and whether reporters should be required to improve data quality over time. Following discussion, indicative polls were held.	An indicative poll found <i>split opinions</i> on whether a single set of data quality tiers should be defined across scopes. An indicative poll found <i>majority support</i> for defining data quality tiers with the Scope 3 TWG proposal plus an additional “measured” tier. An indicative poll found <i>majority support</i> for the Scope 3 TWG definition of activity data, with some members supporting with edits. An indicative poll found <i>majority support</i> for the Scope 3 TWG definition of specific emission factors, with some members supporting with edits. An indicative poll found <i>majority support</i> for recommending minimum data quality. An indicative poll found <i>majority support</i> for recommending data quality improvement.
4	<i>Uncertainty</i> The Secretariat presented on how uncertainty is currently addressed across the corporate suite of standards, including two uncertainty assessment tools. Following discussion, informal polls were held.	Discussion on the topic of uncertainty will continue at the next Subgroup 3 meeting.
5	<i>Wrap-up and next steps</i> The Secretariat shared a summary of next steps including the schedule for upcoming meetings.	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 10 topics. The next full Corporate Standard TWG meeting will be held on Tuesday, October 21st and offered at two times: Option 1: 8:00 ET / 14:00 CET / 20:00 CHN, and Option 2: 16:00 ET / 22:00 CET / 04:00 CHN on Wednesday October 22nd.

		The next Subgroup 3 meeting will be Tuesday, December 9th at 09:00 ET / 15:00 CET / 22:00 CHN.
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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 the upcoming meeting timeline. (Slides 1-10)

Summary of discussion

- No discussion.

Outcomes (e.g., recommendations, options)

- The first Subgroup 3 Task Force meeting will be held on October 28th at 9:00 ET / 14:00 CET / 21:00 CHN.

2. Progress updates across subgroups

- The Secretariat reviewed recent progress from Subgroup 1, Subgroup 2, and ongoing ISB meetings. One outstanding item related to justifiable exclusions for scopes 1 and 2 was introduced, and discussion was followed by an indicative poll. (Slides 11-20)

Summary of discussion

Subgroup 1 and Subgroup 2 progress

- The Secretariat presented progress to date for Subgroup 1 and Subgroup 2 topics.
 - A member asked what the strong opposition was to updating the transparency principle to more clearly distinguish between external transparency and verifiability. The Secretariat replied that it was mainly related to transparency and verifiability being distinct concepts/principles.

Justifiable exclusions for scopes 1 and 2

- The Secretariat reviewed progress to date for justifiable exclusions for scopes 1 and 2 and introduced one open question for discussion: Should companies be required to adhere to any minimum data quality requirements when quantifying their total scope 1 and scope 2 emissions to justify exclusions?
 - A member asked the distinction between ISB pulse checks and decision votes. The Secretariat replied that pulse checks are more informal and are seeking confirmation that the ISB supports the direction of the work, whereas decision votes are formal.
 - A member asked if the Scope 2 TWG will consider the proposed scope 2 exclusion threshold before the ISB votes on the topic. The Secretariat confirmed that they are working with the Scope 2 Secretariat to bring this topic to the Scope 2 TWG before the ISB holds a vote.
 - A member observed that the proposed text includes one "should" statement and one "may" statement and asked for clarification on the distinction. The Secretariat replied that the two statements go together, where the "should" statement recommends best available data but the "may" statement gives flexibility to use any method for the total quantification of emissions to justify exclusions.
 - A member commented that in previous meetings, members discussed that the spend-based method should be allowed when quantifying total emissions to justify exclusions. The member continued that they support the proposal to not have any minimum data quality requirements for justifying exclusions. Another member voiced their agreement.
 - A member commented that the "should" statement could apply to specific reporters (e.g., based on company size) and suggested further discussion on the topic.

- **An indicative poll** was conducted asking: Should companies be required to adhere to any minimum data quality requirements when quantifying their total scope 1 and scope 2 emissions to justify exclusions?
 - **Members expressed *majority support* for extending the Scope 3 TWG approach of recommending best available data for quantifying total emissions to justify exclusions to scope 1.**
 - 2 of 12 members: Yes, define minimum data quality requirements (e.g., with data quality tiers)
 - 10 of 12 members: No, follow Scope 3 TWG proposal (e.g., recommendation)
 - 0 of 10 members: Abstain, I need more information to respond

Different levels of reporting

- The Secretariat reviewed recent progress and next steps for ISB discussions on different levels of reporting by entity type.
 - A member asked if the intent is for external programs to include different levels of reporting in their standards. The Secretariat responded that this would not necessarily be the case. GHG Protocol would provide guidance and recommendations that programs could choose to adopt, and that programs will ultimately establish their own requirements.
 - A member asked whether the ISB has discussed conformance levels. The Secretariat replied that there have been some preliminary discussions, and the initial pulse check indicated support for GHG Protocol providing recommendations on conformance levels of different reporting requirements that companies may adopt, but that GHG Protocol would not define conformance levels.

Outcomes (e.g., recommendations, options)

- An indicative poll found *majority support* for extending the Scope 3 TWG approach of recommending best available data for quantifying total emissions to justify exclusions to scope 1.

3. Data quality

- The Secretariat presented background and options for data quality, including how to define data quality tiers, whether minimum data quality requirements should be established, and whether reporters should be required to improve data quality over time. Following discussion, indicative polls were held. (Slides 21-40)

Summary of discussion

Data quality tiers

- A member commented that they liked the example given to compare the data quality tiers for the Scope 3 TWG proposal and the modified Scope 3 TWG proposal, which has the addition of the "measured" tier (slide 32). The member noted that mobile combustion distance-based emission factors for CH₄ and N₂O are generally best practice. The Secretariat clarified that the table is for CO₂ emissions and that the detailed guidance would clarify the distinction for CH₄ and N₂O mobile combustion emission factors in the data quality tiers.
- A member noted that if the disaggregated reporting for data quality is by greenhouse gas, then that could result in a large reporting burden for companies. The Secretariat replied that disaggregated reporting by greenhouse gas is currently required in the Corporate Standard and will be further considered at the next meeting.
- A member noted that emission factors for a particular source can have a large range, which means that the variability within a calculated tier (e.g., specific or non-specific) could be large.
- A member observed that the proposed "measured" tier can work for companies with significant scope 1 and scope 2 emissions, but that it is less applicable for the supply chain and scope 3 emissions. The Secretariat replied that the specific and non-specific tiers are more relevant for scope 3 than the "measured" tier, but that the "measured" tier could still be used for scope 3. The Secretariat added that value chain partners could pass "measured" data to companies, who could then report that data as "measured" in their scope 3 reporting. The Secretariat also encouraged members to consider the goals of disaggregated reporting by data quality and suggested transparency as a primary objective.

- **An indicative poll** was conducted asking: Should a single set of data quality tiers be defined across the entire inventory, or should different tiers be defined for each scope?
 - **Members expressed *split opinions* on whether a single set of data quality tiers should be defined across scopes.**
 - 1 of 11 members: Yes, a single set of data quality tiers should be defined across the entire an inventory
 - 5 of 11 members: A single set of data quality tiers is preferred, but it is okay if they diverge if needed
 - 5 of 11 members: No, different tiers should be defined for each scope
 - 1 of 11 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: How should the data quality tiers be defined?
 - **Members expressed *majority support* for defining data quality tiers with the Scope 3 TWG proposal plus an additional “measured” tier.**
 - 1 of 11 members: Scope 3 TWG proposal
 - 8 of 11 members: Modified Scope 3 TWG proposal (addition of “measured” tier)
 - 0 of 11 members: Calculation method
 - 1 of 11 members: Principles approach
 - 1 of 10 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Do you agree with how “specific activity data” is defined in the Scope 3 TWG proposal?
 - **Members expressed *majority support* for the Scope 3 TWG definition of activity data, with some members supporting with edits.**
 - 5 of 11 members: Yes, fully support
 - 4 of 11 members: Yes, support with edits
 - 1 of 11 members: No, I oppose the Scope 3 specific activity data definition
 - 1 of 10 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Do you agree with how “specific emission factors” are defined in the Scope 3 TWG proposal?
 - **Members expressed *majority support* for the Scope 3 TWG definition of specific emission factors, with some members supporting with edits.**
 - 5 of 11 members: Yes, fully support
 - 4 of 11 members: Yes, support with edits
 - 0 of 11 members: No, I oppose the Scope 3 specific activity data definition
 - 2 of 10 members: Abstain, I need more information to respond

Minimum data quality

- The Secretariat presented the current approach and options for minimum data quality.
- A member asked for clarification on the Scope 3 text on minimum data quality, which states “... emission factors should include import and export into regional models.” The Secretariat replied that it is specific to scope 3 and refers to the fact that standard emission factors are based on local activity data, whereas emission factors for traded goods and electricity require more advanced methods to consider production and transfer in other regions.
- A member commented that the 1% exclusion threshold for scope 1 would not be interoperable with minimum data quality requirements. The Secretariat replied that the minimum data quality requirement would only apply to the reported inventory (i.e., at least 99% of emissions), and that the earlier discussion found majority support for not having any minimum data quality requirements when quantifying total emissions to justify exclusions (i.e., the 1% exclusion).
- A member stated that it would be best to align with the Scope 3 TWG’s approach of recommending but not requiring best available data and methods.
- A member stated that they think the role of GHG Protocol is to define a clear process for calculating and categorizing emissions, whereas it is the role of other programs to define minimum data quality requirements.
 - A member asked whether it could be GHG Protocol’s role to define what good quality data is without setting requirements (i.e., by setting recommendations for best practices). The Secretariat replied that the data quality tiers can define what good data quality means.

- A member asked how the minimum data quality requirement would be defined. The Secretariat replied that one option is using data quality tiers (e.g., limiting which tiers can be used for scope 1), but that it is ultimately up to Subgroup 3 to answer this question.
- A member asked whether minimum data quality requirements would be different than requiring disclosure with the data quality tiers. The Secretariat replied that the two are different; the data quality disclosure is a disclosure requirement and does not set any minimum requirements for how the emissions are calculated.
- Several members stated that they prefer building on the data quality tiers to define minimum data quality requirements or recommendations.
- **An indicative poll** was conducted asking: Should minimum data quality requirements be introduced for scope 1?
 - **Members expressed *majority support* for maintaining the current approach of disclosing the quality of the inventory.**
 - 6 of 10 members: No, maintain current approach
 - 4 of 10 members: Yes, introduce minimum data quality requirements based on data quality tiers
 - 0 of 10 members: Yes, introduce minimum data quality requirements based on something else
 - 0 of 10 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should minimum data quality be defined as a requirement or a recommendation?
 - **Members expressed *majority support* for recommending minimum data quality.**
 - 1 of 10 members: Requirement
 - 9 of 10 members: Recommendation
 - 0 of 10 members: Abstain, I need more information to respond

Improving data quality

- The Secretariat presented the current approach and options for improving data quality over time.
- A member said they do not think data quality improvement should be required, but additional guidance should be provided.
- A member voiced support for recommending data quality improvement at this stage, but that requirements could be considered in the future.
- A member stated that requiring improvement would be good, but how to define improvement is unclear.
- A member stated that data quality improvement should be a recommendation, but that they were not sure how the data quality tiers could be used to track this. The Secretariat replied that reporters could be asked to report an increase in the % of their emissions reported under each higher quality tier over time.
- **An indicative poll** was conducted asking: Should companies be required to improve their scope 1 data quality over time?
 - **Members expressed *majority support* for maintaining the current approach of recommending improvement for data quality.**
 - 6 of 10 members: No, maintain current approach
 - 4 of 10 members: Yes, introduce data quality improvements based on data quality tiers
 - 0 of 10 members: Yes, introduce data quality improvements based on something else
 - 0 of 10 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should data quality improvement be defined as a requirement or a recommendation?
 - **Members expressed *majority support* for recommending data quality improvement.**
 - 2 of 10 members: Requirement
 - 8 of 10 members: Recommendation
 - 0 of 10 members: Abstain, I need more information to respond

Outcomes (e.g., recommendations, options)

- An indicative poll found *split opinions* on whether a single set of data quality tiers should be defined across scopes.
- An indicative poll found *majority support* for defining data quality tiers with the Scope 3 TWG proposal plus an additional “measured” tier.
- An indicative poll found *majority support* for the Scope 3 TWG definition of activity data, with some members supporting with edits.
- An indicative poll found *majority support* for the Scope 3 TWG definition of specific emission factors, with some members supporting with edits.
- An indicative poll found *majority support* for recommending minimum data quality, with split opinions on how to define the recommendation.
- An indicative poll found *majority support* for recommending data quality improvement, with split opinions on how to define improvement.

4. Uncertainty

- The Secretariat presented on how uncertainty is currently addressed across the corporate suite of standards, including two uncertainty assessment tools. Following discussion, indicative polls were held. (Slides 41-49)

Summary of discussion

- The Secretariat presented background on how uncertainty is currently addressed in the Corporate Standard and Scope 3 Standard, including the presentation of two Excel-based tools hosted by GHG Protocol that assess inventory uncertainty.
- A member stated that it is important to focus more on uncertainty. They continued that companies often use emission factors as the “true” value without considering the inherent uncertainty with emission factors. They observed that having a recommendation for uncertainty (e.g., what range is acceptable) would help companies focus their efforts.
- A member asked how the qualitative indicators for the pedigree matrix approach (e.g., technological representativeness, geographical representativeness) are defined. The Secretariat replied that the indicators are weighted based on the importance of each factor, and that additional uncertainty factors are provided by category or emission (e.g., thermal energy, electricity) in the [GHG Protocol Quantitative Inventory Uncertainty Guidance](#).
- Two informal polls were held on uncertainty. A quorum (i.e., a majority of Subgroup 3 members) was not present for the poll, and so the topic will be reconsidered at the next Subgroup 3 meeting.
- **An informal poll** was conducted asking: Should an uncertainty assessment be recommended or required for scope 1? *Note: Quorum was not reached.*
 - **Members expressed *split opinions* on whether an uncertainty assessment should be required, with the most support for recommending an uncertainty assessment.**
 - 2 of 9 members: No, maintain current approach (define but do not specifically recommend)
 - 5 of 9 members: Yes, recommend an uncertainty assessment
 - 0 of 9 members: Yes, require an uncertainty assessment
 - 2 of 9 members: Abstain, I need more information to respond
- **An informal poll** was conducted asking: What type of uncertainty assessment should be recommended or required? *Not: Quorum was not reached.*
 - **Members expressed *split opinions* on the type of uncertainty assessment, with the most support for allowing companies to choose.**
 - 0 of 8 members: Pedigree matrix approach, as defined in the GHG Protocol Quantitative Inventory Uncertainty Guidance
 - 0 of 8 members: Gaussian method to aggregate statistical parameter uncertainty, as defined in GHG Protocol tool
 - 4 of 8 members: Allow companies to choose an uncertainty assessment
 - 0 of 8 members: Other qualitative approach
 - 1 of 8 members: Other quantitative approach
 - 3 of 8 members: Abstain, I need more information to respond

Outcomes (e.g., recommendations, options)

- Discussion on the topic of uncertainty will continue at the next Subgroup 3 meeting.

5. Wrap-up and next steps

- The Secretariat shared a summary of next steps including the schedule for upcoming meetings. (Slides 50-53)

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 10 topics.
- The next full Corporate Standard TWG meeting will be held on Tuesday, October 21st and offered at two times: **Option 1:** 8:00 ET / 14:00 CET / 20:00 CHN, and **Option 2:** 16:00 ET / 22:00 CET / 04:00 CHN on Wednesday October 22nd. The next Subgroup 3 meeting will be Tuesday, December 9th at 09:00 ET / 15:00 CET / 22:00 CHN.

Summary of written submissions received prior to meeting

- The Secretariat invited Subgroup 3 members to respond to a feedback survey on meeting 10 topics.
- 12 responses were received and incorporated into the meeting materials.