

Corporate Standard Meeting Minutes

Subgroup 3, Meeting #11

Date: 9 December 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. Rebecca Berg, Center for Climate and Energy Solutions
4. Ignacio Fernandez, The Climate Registry
5. Ron-Hendrik Hechelmann, University of Kassel
6. Suresh Krishna Ishwara Palar, Infosys Limited
7. Tomoo Machinba, Zeroboard, Inc.
8. Felipe Martínez Rodríguez, Hydro
9. Brandon McNamara, Northern Arizona University
10. Jay Shi, Procter & Gamble
11. Monika Shrivastava, JSW Cement
12. Max Sonnen, Ecomatters

Guests

None present

GHG Protocol Secretariat

1. Allison Leach
2. Hande Baybar
3. Iain Hunt

Documents referenced

1. Slides for the Corporate Standard Subgroup 3 Meeting 11 on 9 December 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.	No specific outcomes.
2	<i>Progress updates from ISB and CS subgroups</i> The Secretariat reviewed recent progress on the Corporate Standard end-of-year deliverable, updates from Subgroup 1, and updates from recent ISB meetings.	No specific outcomes.
3	<i>Justifiable exclusions and Scope 2 TWG</i> The Secretariat shared updates from discussions with the Scope 2 TWG on justifiable exclusions for scope 2 and presented a new question on de minimis emissions. Following discussion, indicative polls were held.	<p>An indicative poll found <i>majority support</i> for basing justifiable exclusions solely on whether emissions fall below the defined quantitative exclusion threshold.</p> <p>An indicative poll found <i>majority agreement</i> that the emissions exclusion threshold is sufficient and a MWh exclusion threshold should not be defined for scope 2.</p> <p>An indicative poll found <i>majority support</i> for adopting a draft provision for de minimis emissions for scopes 1 and 2.</p>
4	<i>Data quality and Scope 3 TWG</i> The Secretariat presented new questions and options on the topics of data quality tiers, defining the “measured” data quality tier, defining data quality, and an uncertainty assessment. Following discussion, indicative polls were held.	<p>An indicative poll found <i>split opinions</i> on whether the data quality tiers should be uniform across scopes or scope-specific.</p> <p>An indicative poll found <i>majority support</i> for defining the measured data quality tier as direct monitoring and other direct measurements.</p> <p>An indicative poll found <i>majority support</i> for defining the measured data quality tier with a definition drafted by the Scope 3 Secretariat.</p> <p>An indicative poll found <i>majority support</i> for a general recommendation that reporters use best available data.</p> <p>An indicative poll found <i>split opinions</i> on how to define a recommendation to improve data quality, with the most support for a general recommendation that reporters improve data quality over time.</p> <p>An indicative poll found <i>majority support</i> for recommending an uncertainty assessment.</p> <p>An indicative poll found <i>majority support</i> for leaving the type of uncertainty assessment up to the discretion of the reporter.</p>
5	<i>Required greenhouse gases</i> The Secretariat introduced the topic of required greenhouse gases, presenting background on the GHG Protocol context,	An indicative poll found <i>majority support</i> for continuing to require the GHGs covered by UNFCCC.

	external programs, international agreements, and an analysis of CDP reporting by greenhouse gas. Following discussion, indicative polls were held.	<p>An indicative poll found <i>majority support</i> for continuing to require that scope 1 GHGs be reported individually.</p> <p>An indicative poll found <i>majority support</i> for continuing to require that scope 2 GHGs be reported individually.</p> <p>The remaining questions on required GHGs will be addressed at the next Subgroup 3 meeting.</p>
6	<p><i>Wrap-up and next steps</i></p> <p>The Secretariat shared a summary of next steps including the schedule for upcoming meetings.</p>	<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 11 topics.</p> <p>The next full Corporate Standard TWG meeting will be held on Tuesday, January 13th, 2026, and offered at two times: Option 1: 8:00 ET / 14:00 CET / 21:00 CHN, and Option 2: 16:00 ET / 22:00 CET / 05:00 CHN on Wednesday January 14th.</p> <p>The next Subgroup 3 meeting will be held on Tuesday, February 10th at 09:00 ET / 15:00 CET / 22:00 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 the upcoming meeting timeline. (Slides 1-9)

Summary of discussion

- No discussion.

Outcomes (e.g., recommendations, options)

- No specific outcomes.

2. Progress updates from ISB and other CS subgroups

- The Secretariat reviewed recent progress on the Corporate Standard end-of-year deliverable, updates from Subgroup 1, and updates from recent ISB meetings. (Slides 10-15)

Summary of discussion

- The Secretariat reviewed Subgroup 1 Phase 2 progress on the topic of emissions profile over time. The Secretariat shared slides that were presented to the ISB on the topic of conformance with GHG Protocol, which is being considered in the broader context of the role of GHG Protocol.
- A member asked how the topic of conformance with GHG Protocol connects with the topic of verification. The Secretariat replied that conformance is a statement made by a company to state that they followed the requirements of a standard, whereas verification is a review by an independent third party to confirm that those requirements were followed.
- A member observed that they do not see a difference between conformance levels and different levels of reporting. The Secretariat replied that they are essentially the same thing, but that a conformance level is one type of different levels of reporting. Another example would be exemptions.

Outcomes (e.g., recommendations, options)

- No specific outcomes.

3. Justifiable exclusions and Scope 2 TWG

- The Secretariat shared updates from discussions with the Scope 2 TWG on justifiable exclusions for scope 2 and presented a new question on de minimis emissions. Following discussion, indicative polls were held. (Slides 16-23)

Summary of discussion

Preliminary outcomes on justifiable exclusions

- The Secretariat shared an overview of preliminary outcomes on justifiable exclusions, the level of support from the ISB, and opposing views and suggestions from the ISB.
- A member asked for clarification on the interoperability concerns raised by the ISB for interoperability between the proposed quantitative exclusion threshold approach and the qualitative materiality assessment used by several external programs (e.g., IFRS S2, ESRS E1). The Secretariat replied that the proposed revision intends to facilitate interoperability with programs that use a qualitative approach to exclusions because emissions below the quantitative exclusion threshold will usually also be immaterial (and vice versa). However, rare cases can exist with misalignment. In the rare cases where an emission source is below the exclusion threshold and is considered material, companies should follow the recommendation to report all scope 1 emissions, scope 2 emissions, and required scope 3 emissions.
- A member stated that materiality should be applied to determine whether an emission is important, not to what extent an emission should be accounted and reported. The Secretariat replied that external programs use materiality both in the context of defining material issues for reporting and in defining requirements for a GHG inventory.

Justifiable exclusions for scope 2

- The Secretariat summarized discussions with the Scope 2 TWG on the topic of justifiable exclusions for scope 2. The Secretariat brought the Corporate Standard TWG's recommendation on justifiable exclusions to the Scope 2 TWG for their consideration. The Scope 2 TWG generally supports justifiable exclusions for scope 2, but members had several recommendations: Define a list of acceptable reasons for exclusions; incorporate an additional MWh exclusion threshold for scope 2; and adopt a provision for de minimis emissions for scope 2.
- A member stated that limiting justifiable exclusions to a defined list of reasons seems to defeat the purpose of promoting feasibility. They continued that the purpose of justifiable exclusions is to ensure that what is being excluded is a very small percentage of total emissions.
- Another member agreed and suggested that instead, guidance could be provided on possible reasons that a company might choose to exclude an emissions source. The member noted that this topic came up in the SBTi public consultation.
- A member said they would support limiting exclusions to a defined list of reasons if the reasons can be clearly defined and agreed upon. Another member agreed.
- Referring to a potential MWh exclusion threshold, a member observed that counting nuclear and renewable electricity in scope 2 as zero is not about exclusions. The Secretariat agreed but noted that using only an emissions exclusion threshold would allow reporters to exclude zero-emission sources from their inventory. Although this scenario is unlikely, it would provide an incomplete picture of activities.
- A member observed that adding a MWh exclusion threshold in addition to the emissions exclusion threshold would add unnecessary complexity for reporters.
- **An indicative poll** was conducted asking: Should justifiable exclusions be limited to a defined list of acceptable reasons?
 - **Members expressed *majority support* for basing justifiable exclusions solely on whether emissions fall below the defined quantitative exclusion threshold.**
 - 4 of 11 members: Yes, a list of acceptable reasons for exclusions should be defined and required, in addition to the emissions falling below the quantitative exclusion threshold

- 7 of 11 members: No, justifiable exclusions should be based solely on whether the emissions fall below the defined quantitative exclusion threshold (draft approach)
 - 0 of 11 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should an additional **MWh exclusion threshold** be defined for scope 2?
 - **Members expressed *majority agreement* that the emissions exclusion threshold is sufficient and a MWh exclusion threshold should not be defined for scope 2.**
 - 0 of 11 members: Yes, a MWh exclusion threshold should be defined in addition to a quantitative exclusion threshold for emissions
 - 10 of 11 members: No, the emissions exclusion threshold is sufficient (draft approach)
 - 1 of 11 members: Abstain, I need more information to respond

De minimis emissions

- The Secretariat re-introduced the topic of de minimis emissions, with a provision recommended by the Scope 3 TWG that allows for de minimis emissions as long as they are reasonably expected to fall below the exclusion threshold.
- A member confirmed that de minimis emissions would not need to be quantified if there is a sufficient justification that they fall below the exclusion threshold. The Secretariat confirmed this is correct.
- A member asked how materiality feeds into the topic of de minimis emissions. The Secretariat replied that Subgroup 1 considered the topic of materiality but is not recommending that it be defined in GHG Protocol. Instead, the recommendation is to include a text box explaining how other programs use materiality. Subgroup 2 will also consider the topic of materiality in the context of verification and assurance in phase 2.
- A member asked for examples of de minimis emissions in scopes 1 and 2. Examples provided included fertilizer for office landscaping, LPG cylinders for the cement sector, and diesel generators.
- A member asked how de minimis emissions are related to the requirement to quantify total emissions and flexibility in methods. The Secretariat replied that the intent is to give flexibility where companies would not need to quantify emissions sources that they are reasonably confident would be de minimis. The member asked whether it would be clearer to require total quantification of all sources (including de minimis emissions), allowing for low quality data. The Secretariat replied that a concern is that requirement to quantify 100% of emissions without flexibility could create challenges for verification and assurance.
- A member observed that understanding of what qualifies as a de minimis emissions source varies across users and often requires greenhouse gas accounting expertise. They suggested that a library of example cases where de minimis could apply would be important to provide guidance.
- A member noted that benchmarks or known energy consumption data can be used to deduce whether an emission source is below the exclusion threshold. They provided an example where knowing the area of an office building can help inform whether that office building's scope 2 emissions would fall below the exclusion threshold.
- A member stated their support for adopting the de minimis provision.
- **An indicative poll** was conducted asking: Should the following **de minimis** provision be adopted for the scope 1 and scope 2 exclusion threshold?

Companies may exclude de minimis emissions as part of the 1% exclusion threshold, provided that total exclusions (de minimis and non-de minimis) are not reasonably expected to exceed 1% of total scope 1 emissions or total scope 2 emissions.

- **Members expressed *majority support* for adopting a draft provision for de minimis emissions for scopes 1 and 2.**
 - 10 of 11 members: Yes, adopt this provision for scopes 1 and 2
 - 0 of 11 members: No, reporters should be required to quantify all emissions to justify exclusions
 - 1 of 11 members: Abstain, I need more information to respond

Outcomes (e.g., recommendations, options)

- An indicative poll found *majority support* for basing justifiable exclusions solely on whether emissions fall below the defined quantitative exclusion threshold.
- An indicative poll found *majority agreement* that the emissions exclusion threshold is sufficient and a MWh exclusion threshold should not be defined for scope 2.
- An indicative poll found *majority support* for adopting a draft provision for de minimis emissions for scopes 1 and 2.

4. Data quality and Scope 3 TWG

- The Secretariat presented new questions and options on the topics of data quality tiers, defining the “measured” data quality tier, defining data quality, and an uncertainty assessment. Following discussion, indicative polls were held. (Slides 24-36)

Summary of discussion

Data quality tiers

- The Secretariat explained two options for the data quality tiers: Uniform tiers across scopes, or scope-specific tiers.
- A member voiced their support for scope-specific tiers, noting that there is not sufficient differentiation across the tiers and that they prefer the simpler approach. They noted that the tier name “other” was not very informative. The Secretariat replied that the tier name “other” was proposed because it is defined as any data not falling under the other defined tiers.
- A member stated their preference for uniform tiers across scopes. They added that if data quality were to be scored, then the scope-specific three-tier approach may be needed.
- A member stated that for standardization, uniform tiers across scopes would be more appropriate. Another member voiced their agreement.
- A member expressed concern that scope-specific tiers could cause confusion.
- A member voiced support for scope-specific tiers and added that they do not see a lot of advantage in having the same tiers across scopes given the inherent differences across scopes.
- **An indicative poll** was conducted asking: Should the data quality tiers be consistent across scopes, or should they be consolidated to the 3 most relevant tiers by scope?
 - **Members expressed *split opinions* on whether the data quality tiers should be uniform across scopes or scope-specific.**
 - 4 of 11 members: Uniform tiers across scopes (i.e., 4 tiers for scopes 1 and 3)
 - 6 of 11 members: Scope-specific tiers (i.e., measured, specific, other for scope 1)
 - 1 of 11 members: Abstain, I need more information to respond

Defining the “measured” data quality tier

- The Secretariat presented two high-level options for defining the “measured” tier (i.e., direct monitoring only or direct monitoring with other direct measurement), and then reviewed options for more detailed definitions.
- A member expressed their support for including both direct monitoring and other direct measurement in the “measured” tier. The member observed that different methods can apply to different processes, and that some methods are not as accurate as others. They continued that other forms of direct measurement may give a more accurate estimate than direct monitoring. Another member expressed their agreement.
- A member noted that direct monitoring can cover CO₂, SO_x, and NO_x through Continuous Emissions Monitoring Systems (CEMS). However, other emissions are calculated based on other activity data like fuel input.
- **An indicative poll** was conducted asking: How should the “measured” data quality tier be defined?
 - **Members expressed *majority support* for defining the measured data quality tier as direct monitoring and other direct measurements.**
 - 2 of 11 members: Direct monitoring only
 - 8 of 11 members: Direct monitoring + other data (e.g., mass balance, stoichiometry)

- 1 of 11 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: How should option B for the “measured” data quality tier be defined?
 - **Members expressed *majority support* for defining the measured data quality tier with a definition drafted by the Scope 3 Secretariat.**
 - 2 of 11 members: ISO definition of primary data
 - 1 of 11 members: Scope 3 Standard definition of direct measurement
 - 8 of 11 members: Suggestion from Scope 3 Secretariat
 - 0 of 11 members: Abstain, I need more information to respond

Defining data quality

- The Secretariat reintroduced the topics of recommending minimum data quality and data quality improvement over time.
- A member observed that it may be possible to define minimum data quality for scope 1 but may be challenging for scope 2. The Secretariat clarified that the current discussion is focused on scope 1.
- A member suggested that the data quality recommendations should be prescriptive rather than generic.
- A member observed that having a recommendation to improve data quality for scope 1 and 2 is useful. They continued that many programs recommend and encourage reporters to increase data quality via benchmarks, but it is not clear how to apply this. The member stated that defining the data quality tiers alone is sufficient to bring transparency to data quality and can help track data quality improvement over time.
- **An indicative poll** was conducted asking: How should minimum data quality recommendations be defined?
 - **Members expressed *majority support* for a general recommendation that reporters use best available data.**
 - 7 of 11 members: General recommendation that reporters use best available data
 - 1 of 11 members: Recommend that X% of data is “measured” tier
 - 3 of 11 members: Recommend that X% of data is “measured” OR “specific” tier
 - 0 of 11 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: How should data quality improvement over time be defined?
 - **Members expressed *split opinions* on how to define a recommendation to improve data quality, with the most support for a general recommendation that reporters improve data quality over time.**
 - 6 of 11 members: General recommendation that reporters improve data quality over time
 - 1 of 11 members: Recommend that reporters increase % of “measured” data
 - 4 of 11 members: Recommend that reporters increase % of “measured” and “specific” tier
 - 0 of 11 members: Abstain, I need more information to respond

Uncertainty assessment

- The Secretariat reintroduced the topic of whether an uncertainty assessment should be recommended, and if so, what type of uncertainty assessment.
- A member commented that they are undecided on how to address uncertainty. They continued that an uncertainty assessment should be part of the quality assessment, and that recommending an uncertainty assessment as part of the data quality assessment could be a good way to proceed.
- A member observed that there is variation in the field for uncertainty assessments, and that in many cases, uncertainty for greenhouse gas inventories is not assessed. At the same time, a requirement for a quantitative uncertainty assessment could undermine its application. The member clarified that they are supportive of a quantitative uncertainty assessment.

- A member noted that emission factors are often treated as having no uncertainty, but this is not the case. The Secretariat observed that recommending an uncertainty assessment could help bring attention to this issue.
- A member suggested that uncertainty could be recommended for companies just starting their inventory, but that it should be required for mature organizations.
- **An indicative poll** was conducted asking: Should an uncertainty assessment be recommended?
 - **Members expressed *majority support* for recommending an uncertainty assessment.**
 - 7 of 11 members: Yes. Recommend an uncertainty assessment.
 - 3 of 11 members: No. Define but do not specifically recommend (status quo)
 - 1 of 11 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: If so, what type of uncertainty assessment should be recommended?
 - **Members expressed *majority support* for leaving the type of uncertainty assessment up to the discretion of the reporter.**
 - 2 of 11 members: Quantitative method
 - 0 of 11 members: Qualitative method
 - 0 of 11 members: Specific method (e.g. Gaussian, Pedigree Matrix)
 - 8 of 11 members: Leave up to the discretion of the reporter
 - 1 of 11 members: Abstain, I need more information to respond

Outcomes (e.g., recommendations, options)

- Members expressed *split opinions* on whether the data quality tiers should be uniform across scopes or scope-specific.
- Members expressed *majority support* for defining the measured data quality tier as direct monitoring and other direct measurements.
- Members expressed *majority support* for defining the measured data quality tier with a definition drafted by the Scope 3 Secretariat.
- Members expressed *majority support* for a general recommendation that reporters use best available data.
- Members expressed *split opinions* on how to define a recommendation to improve data quality, with the most support for a general recommendation that reporters improve data quality over time.
- Members expressed *majority support* for recommending an uncertainty assessment.
- Members expressed *majority support* for leaving the type of uncertainty assessment up to the discretion of the reporter.

5. Required greenhouse gases

- The Secretariat introduced the topic of required greenhouse gases, presenting background on the GHG Protocol context, external programs, international agreements, and an analysis of CDP reporting by greenhouse gas. Following discussion, indicative polls were held. (Slides 37-52)

Summary of discussion

- The Secretariat provided an overview on required greenhouse gases and invited discussion.
- A member asked how relevant information on emissions by greenhouse gas is to users of the data. The Secretariat replied that it can be important within sectors. A member noted that breaking down by greenhouse gas is very important for setting targets by gas. The member continued that emissions and global warming potential can vary significantly by greenhouse gas, making it useful to have the breakdown by gas.
- A member expressed their support for continuing to require that companies report their scope 1 and scope 2 emissions individually by greenhouse gas.
- A member asked if there are ever cases where a reporter doesn't have scope 1 emissions in metric tons by gas by can report in carbon dioxide equivalents. The Secretariat replied that this is a more

common issue for scope 3 reporting with lifecycle emission factors in units of carbon dioxide equivalents.

- **An indicative poll** was conducted asking: Which GHGs should be required?
 - **Members expressed *majority support* for continuing to require the GHGs covered by UNFCCC.**
 - 9 of 11 members: GHGs covered by UNFCCC – status quo
 - 2 of 11 members: Define a specific list of GHGs beyond those covered by UNFCCC
 - 0 of 11 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should GHGs be required to be individually reported for scope 1?
 - **Members expressed *majority support* for continuing to require that scope 1 GHGs be reported individually.**
 - 10 of 11 members: Yes (require GHGs to be reported individually) – status quo
 - 0 of 11 members: No (only require reporting total CO₂e)
 - 0 of 11 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should GHGs be required to be individually reported for scope 2?
 - **Members expressed *majority support* for continuing to require that scope 2 GHGs be reported individually.**
 - 8 of 10 members: Yes (require GHGs to be reported individually) – status quo
 - 1 of 10 members: No (only require reporting total CO₂e)
 - 1 of 10 members: Abstain, I need more information to respond

Outcomes (e.g., recommendations, options)

- Members expressed *majority support* for continuing to require the GHGs covered by UNFCCC.
- Members expressed *majority support* for continuing to require that scope 1 GHGs be reported individually.
- Members expressed *majority support* for continuing to require that scope 2 GHGs be reported individually.
- The remaining questions on required GHGs will be addressed at the next Subgroup 3 meeting.

6. Wrap-up and next steps

- The Secretariat shared a summary of next steps including the schedule for upcoming meetings. (Slides 53-56)

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, January 13th, 2026, and offered at two times: **Option 1:** 8:00 ET / 14:00 CET / 21:00 CHN, and **Option 2:** 16:00 ET / 22:00 CET / 05:00 CHN on Wednesday January 14th.
- The next Subgroup 3 meeting will be held on Tuesday, February 10th 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 11 topics.
- 12 responses were received and incorporated into the meeting materials.