

Scope 2 TWG Meeting Minutes

Meeting number 21

Date: December 10 2025

Time: 17:00 – 19:00 ET

Location: "Virtual" via Zoom

Attendees

Technical Working Group Members

1. Simone Accornero, Flexidao
2. Enam Akoetey-Eyiah, Africa Clean Energy Buyers
3. Avi Allison, Microsoft
4. Pete Budden, NRDC
5. Yenhaw Chen, Taiwan Institute of Economic Research
6. Jules Chuang, Mt. Stonegate Green Asset Management Ltd.
7. Jessica Cohen, Constellation Energy Corporation
8. Killian Daly, EnergyTag
9. Stuti Dubey, The D-REC Organization (Global Energy Equity & Climate Action Foundation)
10. Pengfei Fan, EPPEI
11. Neil Fisher, The NorthBridge Group
12. Aileen Garnett, Genesis Energy
13. Andrew Glumac, CDP
14. Svend Hansen, Ørsted
15. Mariné Iriart, Secretaria de Transición Energética - Gobierno de Córdoba
16. Peggy Kellen, CRS
17. Emma Konet, Tierra Climate
18. Stephen Lamm, Bloom Energy
19. Irina Lazzerini, UNDP
20. Kelly Lichter, PepsiCo
21. Alain Mahieu, ENGIE
22. Gregory Miller, Singularity Energy
23. Gisele Morgado, DNV
24. Alex Perera, WRI
25. Henry Richardson, WattTime
26. Wilson Ricks, Princeton University
27. Alexandra Styles, Hamburg Institute
28. Kae Takase, Renewable Energy Institute
29. Markus Walther, CEBA
30. Linda Wamune, Energy Peace Partners

Guests

None

GHG Protocol Secretariat

1. Elliott Engelmann
2. Chelsea Gillis
3. Michael Macrae
4. Ralf Pfitzner

Item	Topic and Summary	Outcomes
1	Welcome and goals of meeting The Secretariat welcomed members and previewed the meeting agenda.	N/A
2	Action and Market Instruments TWG update The AMI Secretariat shared an outline of the AMI White Paper and the workplan for the AMI TWG and opened for discussion. TWG members were invited to email the Secretariat if they are interested in switching to the AMI TWG or other options for collaboration with the AMI TWG.	N/A
3	2026 TWG meeting schedule The Secretariat noted that the 2026 meeting schedule is currently being reviewed and will be shared as soon as possible. The schedule may include an in-person meeting in Washington DC in Q2.	N/A
4	Use case applications for MBM reporting The Secretariat outlined case studies for MBM reporting of BTM generation. TWG members discussed how EACs should be used in these scenarios.	N/A
5	Next steps The Secretariat shared next steps. The next TWG meeting date will be confirmed this week.	N/A

Summary of discussion and outcomes

1. Welcome and goals of meeting

Summary of discussion

- Secretariat reminded TWG members of the request to send the Secretariat an expression of interest if they are interested in either joining a joint working group between AMI and Scope 2 which will happen later in 2026, or in switching from the Scope 2 TWG to the AMI TWG.
 - o Any interest in switching TWGs should be communicated by the end of next week.

Outcomes (e.g. recommendations, options)

N/A

2. Action and Market Instruments TWG update

Summary of discussion

- Ralf Pfitzner, lead of the AMI Secretariat, introduced themselves.
- The Secretariat provided an overview of the AMI *Standard Development Plan*, noting that the plan is on track.
- The Secretariat outlined the schedule for AMI Phase 1 White Paper and ISB review, noting the second version of the white paper has been sent to the ISB for review as of last week.
 - o The public consultation for AMI is likely to be March or April 2026.
- The Secretariat outlined what is included in the Phase 1 White Paper
 - o Purpose and objectives
 - o Key terms and definitions
 - o Reporting principles
 - o Reporting structure
 - o Accounting and reporting specification per statement
- The Secretariat outlined the key differences between version 1.1 and version 2.0 of the white paper, noting a key change from the first version of the white paper was a change from 5 to 4 statements.

- The Secretariat clarified that updates to the Scope 2 location- and market-based methods are not within the remit of AMI TWG.
- The Secretariat noted open topics for further development that may be updated in v3 of the white paper.
 - o The Secretariat noted that consequential electricity sector impacts will be addressed by the AMI TWG.
- There was a discussion about whether the GHG impacts of actions statement would include both induced and avoided emissions, including for electricity sector impacts:
 - o A TWG member noted that it is possible to create a perverse incentive to curtail generation to reduce and organization's scope 1 emissions, but that could increase total emissions across a grid.
 - o A TWG member questioned whether a company that caused a new gas plant to be built would be required to report emissions from that plant, and if so, in which statement.
 - o A TWG member noted they perceive significant demand for an induced emissions metric and stated that it is unclear how system-level emissions for storage will be quantified without quantifying induced emissions.
 - o A TWG member asked whether feedback that supports including both induced and avoided emissions collected during the public consultation period will be considered by the Secretariat.
 - o A TWG member highlighted that their interpretation of the ISB feedback is that there is not support to include induced emissions.
 - o A TWG member stressed that to maintain scientific integrity, actions that companies take that generate emissions must be accounted for in at least one of the reporting statements.
 - o The Secretariat noted that the topic of whether and how to quantify induced emissions is an area of importance, and that the details should be further explored in the AMI working group.
 - The Secretariat noted that induced emissions that may be reported in the GHG impacts of actions statement would also likely be accounted for in a company's physical inventory (e.g., purchased goods and services).
 - The Secretariat noted that induced emissions as it relates to energy storage is a topic specific to the power sector and requires further discussion.
 - o The Secretariat clarified feedback received from the ISB related to induced emissions.
 - The Secretariat noted ISB feedback indicated they did not deem it appropriate to evaluate and ask questions in the consultation about induced emissions at this time but that further exploration in the future is possible.
 - The Secretariat noted the ISB recommendation was to develop a sector agnostic framework and clarified that the topic of accounting for and reporting induced emissions would be further considered by the AMI TWG.
- There was a discussion about target setting in the context of avoided emissions. Several TWG members noted that if companies aren't given appropriate context for consequential accounting they will incorrectly compare these metrics to the physical or contractual inventory and conflate consequential and attributional accounting.
- There was a discussion about what would be the enabling tool for companies to use the impacts of actions statement.
 - o A TWG member noted that the Project Protocol currently exists and is not widely used, so there must be additional structure and incentives created for corporates.
 - o Some TWG members noted that the existence of targets is essential for justifying budget allocation for emission reduction projects.
 - The Secretariat noted that they have close collaboration with target setting bodies and it is the remit of these bodies to develop target frameworks.

Summary of discussion

3. 2026 TWG meeting schedule

Summary of discussion

- The Secretariat noted changes to the 2026 TWG meeting schedule to accommodate the extended due date for the consultation period. Meetings previously scheduled from January 29th and February 12th will be cancelled.
- The meeting cadence for 2026 is likely to shift from a 2-week cadence to a less frequent schedule, inclusive of a 3-day in-person workshop.
 - o If a workshop is held, it would likely be at the WRI office in Washington DC during Q2.
- The Secretariat noted that GHG Protocol would not be able to fund any travel but would include an option to join virtually. This would follow the same practice as the recent AMI in-person workshop.
- The Secretariat noted that the next TWG meeting would likely be March 12 but the schedule is to be confirmed.

Outcomes (e.g. recommendations, options)

N/A

4. Use case applications for MBM reporting

Summary of discussion

- The Secretariat clarified definitions pertinent to the case studies to be discussed.
- The Secretariat outlined case studies related to behind-the-meter generation configurations, focusing on which portions of a company's electricity load are eligible to be matched with EACs from the grid.
- A TWG member noted that they don't think there should be different treatment of grid-connected BTM generation with exports to the grid and BTM generation without exports. Once a facility is connected, they are part of the grid.
 - o Some TWG members expressed support for this point, noting that grid-connected BTM generation is also included in many LBM emission factor calculation methodologies.
 - o A TWG member noted that a consumer doesn't get to choose what is serving their load and that an approach to exclude the use of EACs from BTM generation that is grid connected would be inconsistent with the proposal. If a company sells EACs from BTM generation and are grid-connected they are required to use a residual mix emission factor.
 - o Some TWG members expressed support that this is the most common interpretation of the current guidance but that it is a grey area which should be clarified.
- A TWG member noted their interpretation of the current Scope 2 Guidance in table 6.1, is that anything purchased via a direct line can't be matched with grid EACs. Some TWG members expressed support for this interpretation.
- There was a discussion about what is counted as a direct line transfer
 - o A member noted that their interpretation of a direct line transfer is front-of-the-meter projects that have one line to the facility, not a behind-the-meter asset that is grid connected and exchanging power with the grid on a regular basis.
 - o A member noted their interpretation of a direct-line is that it is not grid connected and there is no mixing.
 - o A TWG member disagreed, noting their interpretation of a direct line is any amount of electricity that is delivered to a source of load.
- Some TWG members expressed support for the position that if generation is direct-line or behind the meter and not exporting to the grid the reporting company shouldn't be able to use grid-delivered EACs to cover those emissions.
- A TWG member highlighted that if we are reframing the market-based method around the concept of plausible deliverability, we need to consider whether a common-sense approach should be applied here. They noted that under the location-based method a hyperlocal factor could potentially provide transparency around this.
- A TWG member noted that whilst under the current guidance you could sell EACs from BTM generation, being more conservative now about what you can sell could avoid greenwashing and help hold companies accountable for tying themselves to fossil fuels long-term.
- A TWG member noted that allowing the sale of BTM EACs allows reshuffling of the emissions and under that scenario no one would take responsibility for BTM gas power plants.
- A TWG member questioned whether there is a way GHG Protocol can add conditions to give incentives to mitigate the impact of building gas power plants.

- There was a discussion about whether it is clear whether power from grid-connected generation has been exported to the grid or consumed onsite.
 - o A TWG member noted that it is not necessarily clear particularly in situations where there are multiple tenants and technologies BTM.
 - o A TWG member noted that the treatment should depend on whether or not the onsite generation is separately metered.
- One TWG member questioned whether a company that has a contract to purchase electricity from an onsite generation plant prevents them from utilizing any grid EACs. There was some TWG support that this consideration is critical.

Outcomes (e.g. recommendations, options)

N/A

5. Next steps

Summary of discussion

- The Secretariat noted that confirmation on the next TWG meeting date in 2026 will be shared with the TWG members.
- The Secretariat noted that if there is interest, the Secretariat could set up a document where TWG members could continue to share thoughts on the case studies discussed today.
- The Secretariat thanked TWG members for their contributions in 2025 and wished everyone a restful end of year.