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Scope 2 Technical Working Group Meeting

Meeting #21

December 10, 2025

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World Business Council for Sustainable Development

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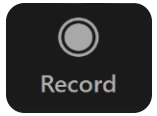
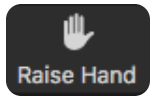
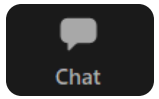


This meeting is recorded.



Please use the Raise Hand function to speak during the call.



You can also use the chat function in the main control.

Recording, slides, and meeting minutes will be shared after the call.

Be mindful of sharing group discussion time; keep comments as succinct as possible.

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TWG Documents sharing

- **TWG members (SharePoint):**
  - **SharePoint with restricted access** (TWG members and Secretariat – internal use only) will be used for all relevant documents for TWG members.
  - TWG members **are granted view only access** for their TWG's folder and cannot make changes to sub folders and documents.
  - Documents will be uploaded by Secretariat **in pdf format** as default five days prior to a TWG meeting.
  - Documents for TWG member track change edits or comments to be uploaded as .docx .
  - **Documents not posted to the GHG Protocol website are for internal use only and should not be circulated.**

- **Public (GHG Protocol Website):**
  - **Selected TWG documents** will be posted on the Governance Document Repository on the GHG Protocol website after TWG meetings. These include:
    - Meeting agendas
    - Meeting slides
    - Meeting minutes
    - Discussion papers
  - Not to be published: internal working documents of TWGs

Agenda

1. Housekeeping
2. Goal of today's meeting
3. AMI update
4. Update on 2026 TWG meeting schedule
5. Use case applications for MBM reporting
6. Next steps

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Goal of today's meeting

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Goal of today's meeting

1. Update on changes to 2026 TWG meeting schedule

2. Discuss use case applications of MBM reporting from BTM generation and consumption

3. Presentation from *AMI Secretariat* on AMI TWG updates

AMI Update

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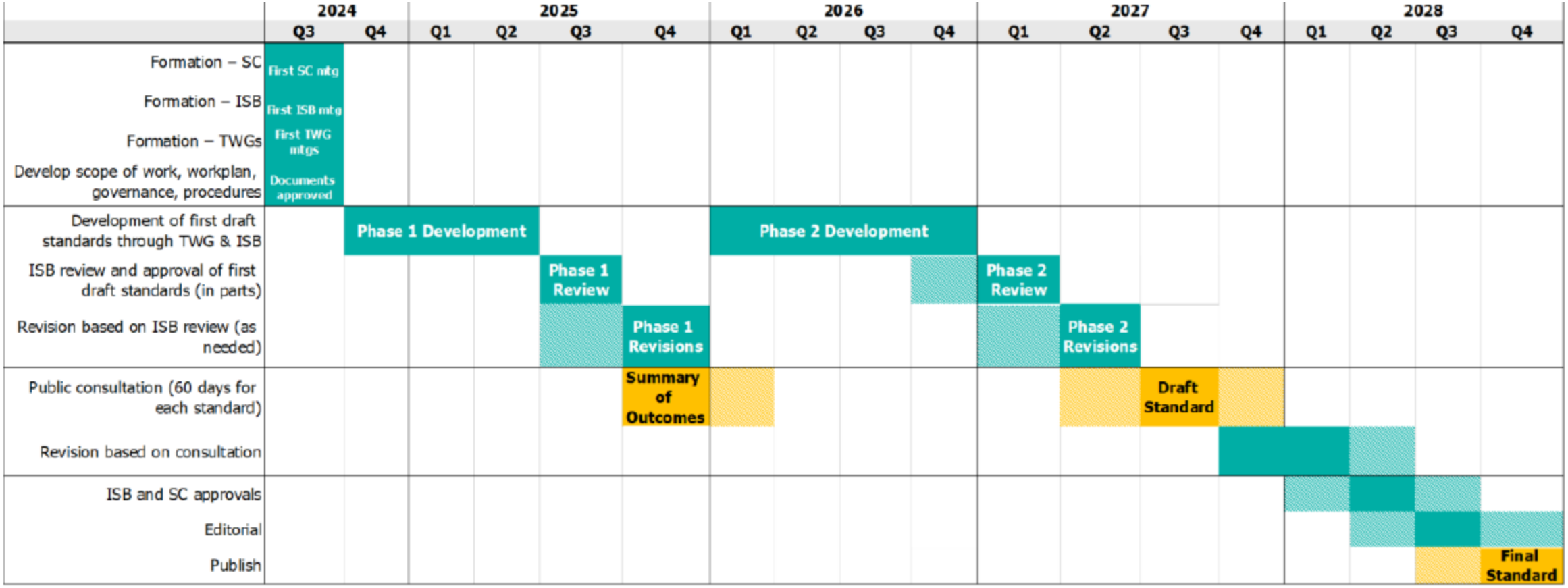
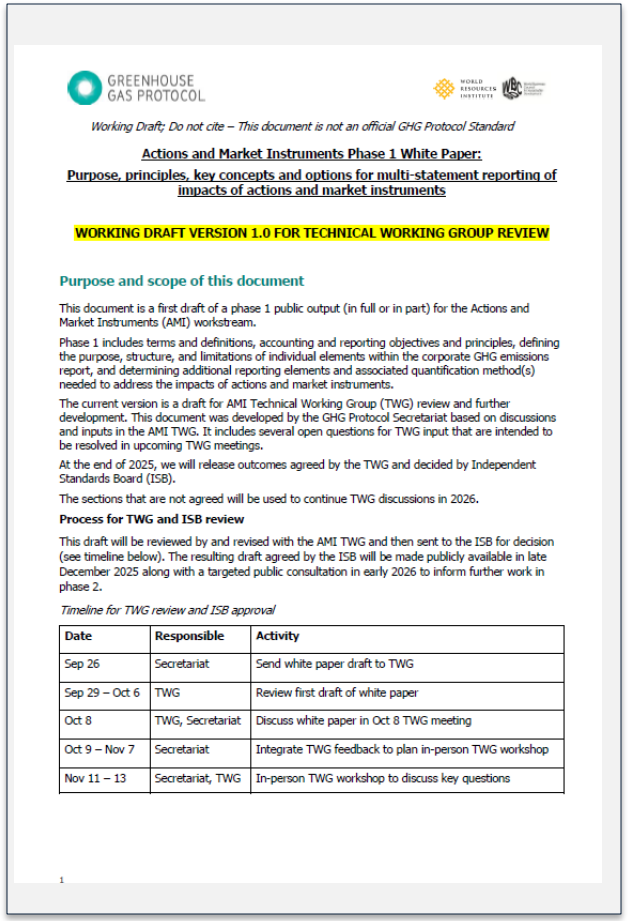
AMI Standard development plan



Phase 1 White Paper will describe purpose, key concepts and outline options for multi statement reporting



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Working Draft; Do not cite – This document is not an official GHG Protocol Standard

Actions and Market Instruments Phase 1 White Paper:
Purpose, principles, key concepts and options for multi-statement reporting of impacts of actions and market instruments

WORKING DRAFT VERSION 1.0 FOR TECHNICAL WORKING GROUP REVIEW

Purpose and scope of this document

This document is a first draft of a phase 1 public output (in full or in part) for the Actions and Market Instruments (AMI) workstream.

Phase 1 includes terms and definitions, accounting and reporting objectives and principles, defining the purpose, structure, and limitations of individual elements within the corporate GHG emissions report, and determining additional reporting elements and associated quantification method(s) needed to address the impacts of actions and market instruments.

The current version is a draft for AMI Technical Working Group (TWG) review and further development. This document was developed by the GHG Protocol Secretariat based on discussions and inputs in the AMI TWG. It includes several open questions for TWG input that are intended to be resolved in upcoming TWG meetings.

At the end of 2025, we will release outcomes agreed by the TWG and decided by Independent Standards Board (ISB).

The sections that are not agreed will be used to continue TWG discussions in 2026.

Process for TWG and ISB review

This draft will be reviewed by and revised with the AMI TWG and then sent to the ISB for decision (see timeline below). The resulting draft agreed by the ISB will be made publicly available in late December 2025 along with a targeted public consultation in early 2026 to inform further work in phase 2.

Timeline for TWG review and ISB approval

Date	Responsible	Activity
Sep 26	Secretariat	Send white paper draft to TWG
Sep 29 – Oct 6	TWG	Review first draft of white paper
Oct 8	TWG, Secretariat	Discuss white paper in Oct 8 TWG meeting
Oct 9 – Nov 7	Secretariat	Integrate TWG feedback to plan in-person TWG workshop
Nov 11 – 13	Secretariat, TWG	In-person TWG workshop to discuss key questions

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- **Purpose and objectives** of accounting for and reporting on impacts of actions and market instruments in GHG reports
- **Key concepts, terms and definitions** for actions and market instruments
- **Reporting principles** (transparency, completeness, accuracy, conservativeness, consistency, relevance, permanence)
- **Reporting structure** (disaggregated, transparent multi-statement reporting structure) with currently four statement options under discussion in addition to physical inventory)
- **Accounting and reporting specification per statement** (Definition, purpose, claims, boundaries, calculation methods, quality and safeguard criteria etc.)

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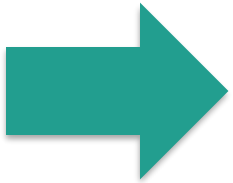
Schedule for AMI Phase 1 White Paper and ISB review

Date	Responsible Party	Activity
Aug - Sep	*Secretariat*	*Draft white paper v1.0 (completed)*
Sep 24 – Oct 5	*TWG*	*Review first draft of white paper (completed)*
Oct 8	*TWG, Secretariat*	*Discuss white paper in Oct 8 TWG meeting (completed)*
Oct 9 – Nov 7	*Secretariat*	*Integrate TWG feedback to update white paper (completed)*
Nov 11 – 13	*Secretariat, TWG*	*In-person TWG workshop to discuss key questions (completed)*
Nov 17 – Dec 1	*Secretariat, TWG*	*Secretariat synthesizes TWG workshop outcomes into revised white paper* *Introduce draft white paper to ISB at November 24 ISB meeting (completed)*
Dec 1 - 12	ISB, TWG	Review of white paper v2
Dec 19	Secretariat	Post white paper v2 on repository (as an update to v1 which is also on the repository)
January	Secretariat, TWG	Prepare consultation questions/materials, Finalize white paper as needed
February	ISB	ISB decision on AMI white paper release (v3) and public consultation questions/materials
March/April (exact date TBD)	Public consultation	60 day public consultation period (details, scope, length to be confirmed)

AMI White Paper Structure

Version 1.1

- Part 1: Introduction
  1. Introduction
  2. Precedent in GHG Protocol standards
  3. Need for multi-statement GHG reporting structure
- Part 2: Structure of a GHG Protocol Emissions Report
  4. Purpose, goals, and objectives of the AMI Standard
  5. Key concepts, terms and definitions for Actions and Market Instruments workstream
  6. Principles for GHG accounting and reporting
  7. Target setting and role of programs
- Part 3: Structure of a GHG Report
  8. Possible statements
  9. Accounting and reporting specifications of each possible statement



Version 2.0

– Executive Summary
1. Introduction
2. Precedent in GHG Protocol standards
3. Need for multi-statement GHG reporting structure
4. Purpose, goals, and objectives of the AMI Standard
5. Key concepts, terms and definitions for Actions and Market Instruments workstream
6. Principles for GHG accounting and reporting
7. Target setting and role of programs
8. Structure of a GHG Report

Previous Section 9 table (30 pages) moved to separate Annex

Summarized key content updates

- An **Executive Summary** was introduced
- **Section 4** was condensed based on TWG feedback to more efficiently present the content
- Thanks to the work of the definitions task force that formed at the workshop, much of the content in **section 5** has been condensed and refined
  - Some sections have been moved into the annex to streamline the main body of the white paper
- **Section 7** built in more clarifying language, especially around processes and alignment with SBTi

Summarized key content updates – Section 8

- The reporting structure was updated to match the outputs of TWG discussion from the workshop

- Additionally, feedback from the TWG at the workshop suggested simplifying and clarifying information around the statements. This was done by:
  - Moving the large table to a separate annex document
  - Creating simplified statement summaries to highlight the major aspects of each statement, which include:
    - Description
    - Purpose
    - Statement characteristics
    - Accounting method
    - Key topics to address in phase 2

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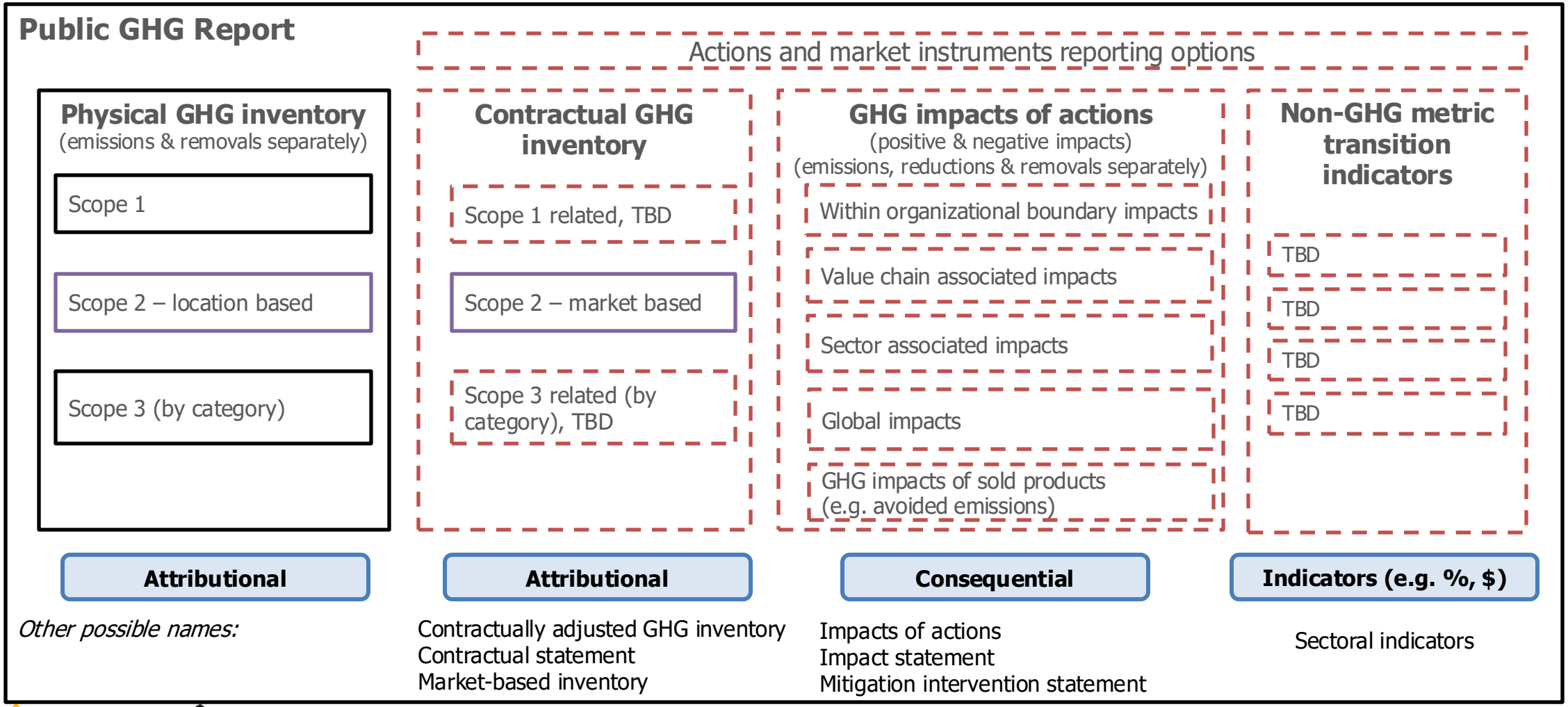
White paper v2.0 – Statement structure



Content updates – Section 8

- The following box on consequential electricity sector emissions impacts was introduced in the GHG impacts of actions statement summary:

"In February 2025 the Scope 2 Technical Working Group (TWG) formed a subgroup of electricity sector experts to develop methodologies for quantifying consequential emissions impacts for electricity projects. Its remit was to produce sector-specific recommendations and proposals for the Actions and Market Instruments (AMI) TWG. The subgroup's purpose was to recommend how organizations quantify and report consequential GHG impacts from their electricity actions. Its objectives were to: (1) provide focused, actionable recommendations to advance consequential accounting measures, (2) outline any additional disclosure elements needed to report consequential impacts, and (3) deliver a detailed proposal to the AMI TWG with calculation methodologies and reporting guidance. Following this work, the ISB directed further development of cross-sector avoided emissions/consequential methods to continue under the AMI TWG, building on the subgroup's groundwork, before resuming sector-specific methodological development.

A public consultation on consequential electricity-sector emissions impacts began on October 20, 2025. The outputs from this consultation will be considered by the AMI TWG in phase 2 in developing the requirements, quality criteria, reporting structure and other elements of the GHG impacts of action statement."

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Open topics for further development

(Partial) list of open topics being polled that may be updated in v3 of the white paper:

- Statement names
- Statement structure
- White paper structural changes and additions
  - Executive summary
  - Statement summaries

(Partial) list of open topics to be addressed and further developed in phase 2:

- Define physical traceability and draw the line between statement 1 and 2, e.g. for mass balance approaches
- Define how can statement 2 look in practice (accounting method, completeness, residual emission factors, etc.)
- Define which sub-elements should be included in statement 3 and which tests can be applied between reporting elements
- Define the structure and key elements of statement 4
- Explore and discuss more practical examples and case studies
- Establish quality criteria, eligibility criteria, and safeguards for individual statements and/or instruments
- Further explore the scope 2 consequential accounting method proposal
- Explore whether statements are mutually exclusive
- Define whether each statements are optional or required

2026 - TWG meeting schedule

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2026 - TWG meeting schedule

- With the public consultation now extended to 31 January, the TWG meetings scheduled for 29 January and 12 February will be **cancelled**.

- We will shift from the prior two-week meeting cadence to a schedule focused on:
  - A small number of early meetings to share high-level feedback and initial analysis, and
  - A three-day in-person workshop to support deeper discussion.

- The schedule for 2026 will be further updated after the close of consultation.

Use Case Applications for MBM Reporting from BTM Generation and Consumption

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Definitions

Behind-the-meter (no export) – power generation is behind-the-meter of a grid-connected facility, but all generation is consumed onsite by the facility and no generation is exported to the grid.

Behind-the-meter (with export) – power generation is behind-the-meter of a grid-connected facility, and generation is regularly exported to the grid, though most generation is consumed onsite by the facility.

Off-grid – neither power generation nor facility are grid-connected. Generation is produced and consumed onsite; facility is not interconnected to the distribution or transmission grid.

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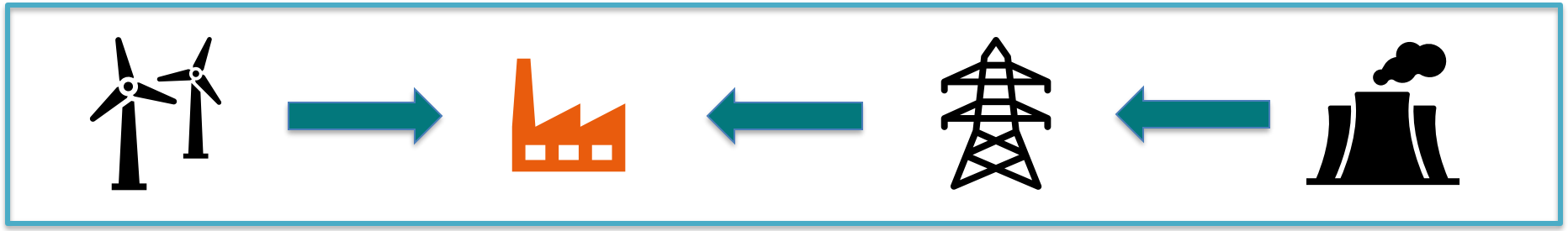
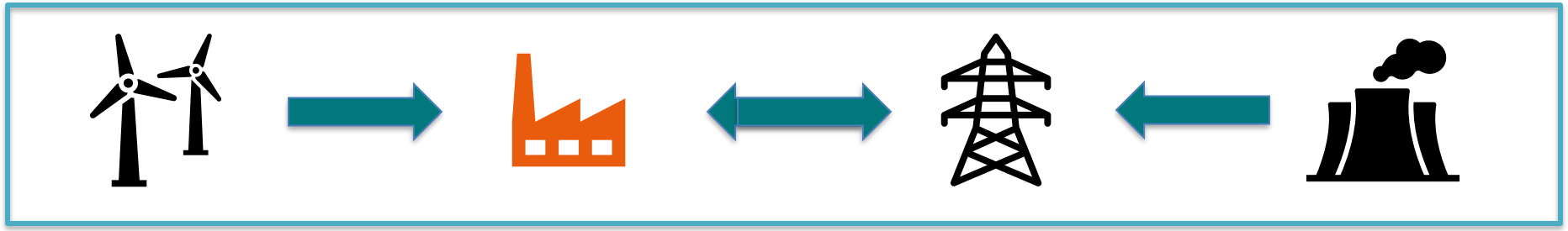
Definitions

BTM (no export)



BTM (with export)



Off-grid

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Behind the meter/non-grid consumption and generation use cases

Facility load	Generation	Power Flow	Use Case
Grid-connected	BTM (no export)	No export to grid	Onsite renewables at warehouse
Grid-connected	BTM (with export)	Bi-directional flow	Data center with 20 MW onsite solar, exports 5 MW midday
Grid-connected	BTM + storage (islanding capable)	Temporary islanding	Data center with microgrid functionality
Off-grid	Off-grid	No import or export to grid	Off-grid data center with onsite gas generation
Off-grid	Hybrid microgrid (off-grid)	No export to grid	Off-grid data center with onsite solar + gas + storage
Off-grid	Co-located FTM with export	Bi-directional flow	Off-grid data center with onsite solar + gas + storage, with power export to the grid

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Case study 1

- Grid-connected facility
- BTM (no export) gas generation, **owned/controlled by the reporting company***
- Facility consumes 1,000,000 MWhs
- Gas plant produces 900,000 MWhs
- Facility purchases 100,000 renewable energy EACs from its deliverable grid region to match its purchased and consumed electricity from the grid

Emissions Treatment	
Scope 1	900,000 x 500 kgs/MWh = **450,000 tonnes CO_2e**
Scope 2	100,000 x 0 kgs/MWh = **0 tonnes CO_2e**

EAC Treatment	
EACs from onsite generation eligible to be sold	**0**
Facility load eligible to be matched with EACs from the deliverable grid region	**100,000**

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*i.e. subject to the consolidation approach chosen by the reporting company

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Case study 2

- Grid-connected facility
- BTM (no export) gas generation, **owned/controlled by a third party***
- Facility consumes 1,000,000 MWhs total
- Gas plant produces 900,000 MWhs
- Facility purchases 100,000 renewable energy EACs from its deliverable grid region

Question: How should the electricity supply from the third-party BTM gas generation (900,000 MWh) be treated relative to grid-supplied electricity when determining the quantity of EACs that may be applied in Scope 2 reporting?

Emissions Treatment	
Scope 1	**0 tonnes CO_2e**
Scope 2	900,000 x 500 kgs/MWh + 100,000 x 0 kgs/MWh = **450,000 tonnes CO_2e**

EAC Treatment	
EACs from onsite generation eligible to be sold	**0**
Facility load eligible to be matched with EACs from the deliverable grid region	**???**

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*i.e. not subject to the consolidation approach chosen by the reporting company

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Case study 3

- Grid-connected facility
- BTM (with export) solar generation, **owned/controlled by the reporting company***

- Facility consumes 1,000,000 MWhs total
  - 850,000 MWhs from the grid
  - 150,000 MWhs from BTM solar

- Solar plant produces 200,000 MWhs
  - Facility consumes 150,000 MWhs from solar
  - Exports 50,000 MWhs from solar to the grid, selling the 50,000 associated EACs

- Facility owns and retires 650,000 EACs total:
  - 500,000 EACs from its deliverable grid region
  - 150,000 EACs from their BTM solar

Question: Are EACs from generation that is grid connected, but not exported, eligible for MBM claims?

Emissions Treatment		
Scope 1	**0 tonnes CO_2e**	
Scope 2	(350,000 x 300 kgs / MWh)	= **105,000 tonnes CO_2e**
	(500,000 x 0 kgs / MWh)	= **0 tonnes CO_2e**
	Total	= **105,000 tonnes CO_2e**

EAC Treatment	
EACs from onsite generation eligible to be sold	**50,000**
Facility load eligible to be matched with EACs from the deliverable grid region	**850,000**

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*i.e. subject to the consolidation approach chosen by the reporting company

Deliverability for a BTM (with export) facility

Scenario: A new onsite gas plant is built to serve a data center. The gas plant is owned/controlled by a third party. Under normal operating circumstances the gas plant delivers all its power to the data center, however, the gas plant is fully grid interconnected and can export power to the grid. This results in the gas plant exporting, on average, 1% of its load to the grid each year, and delivering 99% of its load to serve the data center.

Questions:

1. Since the gas plant is fully grid interconnected, should it be considered "deliverable" to the grid for 100% of its generation, or only the portion of generation (1%) that is exported to the local utility's distribution system?
2. Can the data center purchase EACs from its deliverable grid region to match the load supplied by the gas facility?
3. Does ownership/control (if the gas plant is owned/controlled by the reporting company instead of a third party) change this treatment?

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Questions

Assuming updated deliverability criteria for the market-based method...

Question	Answer
Are EACs from BTM (no-export) generation eligible for Scope 2 MBM claims by other reporting organizations?	
Are EACs from BTM (with-export) generation eligible for Scope 2 MBM claims by other reporting organizations?	
Can an off-grid facility (i.e., no grid interconnection) use EACs for Scope 2 MBM claims?	
Are EACs eligible for Scope 2 MBM claims on 100% of a facility's load when most power is generated onsite (e.g., behind a shared point of interconnection) but some grid electricity is purchased?	
Should BTM generation owned by a third party be treated differently than owned BTM generation for Scope 2 MBM claims?	

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Next steps

- Public consultation deadline extended to 31 January 2026
- Meeting #22 is currently tentatively scheduled for Thursday 26 February. The schedule for 2026 will be further updated after the close of consultation.

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Thank you!

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