

# Corporate Standard Meeting Minutes

## Subgroup 3, Meeting #12

Date: 10 February 2026

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, Hang Seng Bank
5. Gonzalo Chiriboga, Central University of Ecuador
6. Louisa Drechsel, ISO/TC 207/SC 7/WG 4 and Tuv Sud
7. Ignacio Fernandez, The Climate Registry
8. Ron-Hendrik Hechelmann, University of Kassel
9. Suresh Krishna Ishwara Palar, Infosys Limited
10. Tomoo Machinba, Zeroboard, Inc.
11. Felipe Martínez Rodriguez, Hydro
12. Brandon McNamara, Northern Arizona University
13. Ann Radil, Keene
14. Jay Shi, Procter & Gamble
15. Monika Shrivastava, JSW Cement
16. Max Sonnen, Ecomatters

### Guests

1. Ibrahim Eryazici, ISO/TC207/SC7/WG4 and Dow

### GHG Protocol Secretariat

2. Allison Leach
3. Hande Baybar
4. Claire Hegemann
5. Iain Hunt
6. Luke Jones

## Documents referenced

1. Slides for the Corporate Standard Subgroup 3 Meeting 12 on 10 February 2026

Item	Topic and Summary	Outcomes
1	<p><b><i>Introduction and housekeeping</i></b></p> <p>The Secretariat presented the meeting agenda and objectives, reminded TWG members of housekeeping items, and reviewed the upcoming meeting timeline.</p>	No specific outcomes.
2	<p><b><i>Follow-up from Full TWG meeting</i></b></p> <p>The Secretariat reviewed preliminary indicative poll results from Full TWG Meeting 5 and presented a proposed alternative to data quality tiers and proposed draft text for data quality. Indicative polls were held following discussion.</p>	Outcomes from indicative polls will be reported following completion of the Subgroup 3 Meeting 12 feedback survey.
3	<p><b><i>Required greenhouse gases</i></b></p> <p>The Secretariat reviewed preliminary indicative poll results from Subgroup 3 Meeting 11 on required GHGs and introduced the topic of other GHGs. Indicative polls were held following discussion.</p>	Outcomes from indicative polls will be reported following completion of the Subgroup 3 Meeting 12 feedback survey.
4	<p><b><i>Global warming potential</i></b></p> <p>The Secretariat introduced the topic of global warming potential (GWP), reviewing the current GHG Protocol approach, external programs' approaches, stakeholder survey feedback, and proposed questions and options. Indicative polls were held following discussion.</p>	Outcomes from indicative polls will be reported following completion of the Subgroup 3 Meeting 12 feedback survey.
5	<p><b><i>Wrap-up and next steps</i></b></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 12 topics.</p> <p>The next Subgroup 3 meeting will be held on Tuesday, March 10<sup>th</sup> at 09:00 ET / 14:00 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 the upcoming meeting timeline. (Slides 1-9)

#### Summary of discussion

- No discussion.

#### Outcomes (e.g., recommendations, options)

- No specific outcomes.

### 2. Follow-up from Full TWG meeting

- The Secretariat reviewed preliminary indicative poll results from Full TWG Meeting 5 and presented a proposed alternative to data quality tiers and proposed draft text for data quality. Indicative polls were held following discussion. (Slides 10-17)

### Summary of discussion

- A member stated their support for the alternative approach for the data quality tiers (i.e., primary data, secondary data), noting that they were a great improvement and that they like the simplicity.
- A member asked what level of specificity would be needed for the primary data tier. The Secretariat replied that the alternative approach starts with primary activity data and secondary activity data, with representative emission factors to match the activity data. The Secretariat continued that the emission factors do not need to be “primary data” for the primary data tier; rather, they just need to be representative to the primary activity data. The Secretariat added that the details of the definitions are being drafted and will be shared with the subgroup for comment.
- A member commented that they like the approach. They asked how cost activity data (e.g., for a utility bill) that could be converted to physical units would be categorized. The Secretariat replied that it would likely be secondary given the conversion and assumptions, but the definitions are still being drafted.
- A member observed that the primary and secondary tiers would work well for scopes 1 and 2, but they noted that scope 3 rarely has only primary activity data. They asked how cases with a mixture of primary and secondary activity data would be categorized. The Secretariat replied that the current thinking is that the introduction of any secondary activity data would trigger the secondary data tier.
- A member asked what data would qualify as primary activity data, giving examples of measured diesel consumption versus diesel purchased on an invoice. The Secretariat replied that both would likely be fine (assuming the diesel is all consumed) since they are both measurements of physical units.
- A member stated their preference for the alternative data quality tiers, noting they are simpler and more feasible.
- A member asked whether the primary activity data tier, which is based on the ISO definition of primary data, is based on direct measurement of emissions. The Secretariat replied that it would not be limited to direct measurement of emissions, and would also include direct measurement of an activity (e.g., quantity of fuel).
- Referring to the proposed text for data quality, a member noted that readers may not interpret the term “data” to include emission factors. The member suggested clarifying this point.
- **An indicative poll** was conducted asking: Which set of data quality tiers do you prefer?
  - **Members expressed *majority support* for the alternative approach to data quality tiers (i.e., primary data, secondary data).**
    - 1 of 13 members: Current approach (i.e., measured, specific, other, unclassified)
    - 10 of 13 members: Alternative approach (i.e., primary data, secondary data)
    - 2 of 13 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Do you support the following proposed text for data quality?
 

*Companies **should** use the best available data when calculating their greenhouse gas emissions. Companies **should** select data that are the most representative in terms of technology, time, and geography; most complete; and most reliable.*

  - **Members expressed *majority support* for the proposed text for data quality.**
    - 9 of 13 members: Yes, fully support
    - 2 of 13 members: Yes, with minor edits
    - 1 of 13 members: No
    - 1 of 13 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Do you support the following proposed text for improving data quality over time?
 

*Companies **should** improve the data quality of the inventory over time by replacing lower quality data with higher quality data.*

Companies **should** prioritize data quality improvement for activities that have relatively low data quality and that have relatively high emissions.

Companies **should** set data quality improvement targets based on established metrics and considering the company context.

Companies **may** use year-on-year improvement targets, or mid-term horizon targets.

- **Members expressed majority support for the proposed text for improving data quality over time.**
  - 10 of 13 members: Yes, fully support
  - 3 of 13 members: Yes, with minor edits
  - 0 of 13 members: No
  - 0 of 13 members: Abstain, I need more information to respond

#### Outcomes (e.g., recommendations, options)

- Outcomes from indicative polls will be reported following completion of the Subgroup 3 Meeting 12 feedback survey.

### 3. Required greenhouse gases

- The Secretariat reviewed preliminary indicative poll results from Subgroup 3 Meeting 11 on required GHGs and introduced the topic of other GHGs. Indicative polls were held following discussion. (Slides 18-23)

#### Summary of discussion

- A member asked in what instances it would be important to have scope 3 emissions data reported individually by greenhouse gas. The Secretariat replied that reporting by GHG is important in cases where there are large quantities of non-CO2 greenhouse gases. Examples for scope 3 include fugitive methane losses in scope 3 category 3 and waste treatment/disposal emissions. The Secretariat continued that the challenge is that scope 3 emission factors are not always disaggregated by greenhouse gas, which can make it very challenging to report scope 3 emissions by greenhouse gas.
- A member noted that in the poll question asking which other GHGs should be reported, they answered “all GHGs” but in the most technical sense, noting that some GHGs (e.g., water vapor) do not make sense for companies to report.
- **An indicative poll** was conducted asking: Should GHGs be required to be individually reported for scope 3?
  - **Members expressed split opinions on whether to required scope GHGs to be individually reported.**
    - 5 of 12 members: Yes
    - 7 of 12 members: No (require only total CO2e) – status quo
    - 0 of 12 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should other GHGs not covered by UNFCCC be recommended or optional?
  - **Members expressed majority support for maintaining a recommendation that other GHGs be reported.**
    - 9 of 12 members: Recommend reporting of all other GHGs (“should” statement) – status quo
    - 3 of 12 members: Make reporting of other GHG’s optional (“may” statement)
    - 0 of 12 members: Other
    - 0 of 12 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Which other GHGs should be recommended/optional?
  - **Members expressed majority support for continuing to recommend all other GHGs.**
    - 10 of 12 members: All other GHGs – status quo

- 1 of 12 members: Only GHGs covered by the Montreal Protocol
- 1 of 12 members: Other (define specific GHGs)
- 0 of 12 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should other GHGs be reported separately or as part of the main GHG inventory?
  - **Members expressed *majority support* for continuing to recommend that other GHGs be reported separately.**
    - 8 of 11 members: Other GHGs should be reported separately – status quo
    - 3 of 11 members: Other GHGs should be reported as part of the main GHG inventory
    - 0 of 11 members: Abstain, I need more information to respond

#### Outcomes (e.g., recommendations, options)

- Outcomes from indicative polls will be reported following completion of the Subgroup 3 Meeting 12 feedback survey.

#### **4. Global warming potential**

- The Secretariat introduced the topic of global warming potential (GWP), reviewing the current GHG Protocol approach, external programs' approaches, stakeholder survey feedback, and proposed questions and options. Indicative polls were held following discussion. (Slides 24-40)

#### Summary of discussion

##### **GWP: Time horizon and other metrics**

- A member asked if the consideration of other time horizons is due to methane. The Secretariat replied that the arguments for considering metrics beyond a 100-year GWP (e.g., 20-year GWP) often focus on methane as a short-lived GHG, where the 100-year time horizon does not sufficiently highlight methane's impacts over a shorter time period.
- A member asked about IFRS S2's approach to GWP requirements for aggregated emission factors. The Secretariat replied that IFRS S2 has flexibility for which GWP values are used for aggregated emission factors because those emission factors have GWP values embedded.
- A member noted that the 100-year time horizon is well-established and that the IPCC originally chose the 100-year time horizon because it was considered a balanced approach across the options (e.g., 20, 100, and 500-year time horizons).
- A member stated their support for highlighting the importance of methane emissions with a 20-year time horizon.
- A member suggested that shifting towards reporting with a 20-year time horizon would not necessarily provide more decision-useful reporting, since short-lived GHGs are a small proportion of most reporters' inventories. They continued that the disruption of shifting from the 100-year time horizon to the 20-year time horizon would not be worth any slight gains. They added that the methane-intense industries and initiatives are also tackling methane emissions directly.
- Another member agreed that not all companies would benefit from reporting with a 20-year time horizon. They added that many companies are already overwhelmed with current and upcoming requirements. They stated that they do not support requiring reporting with a 20-year time horizon.
- It was shared that half of methane emissions arise from the agricultural sector and land use, which implies that the switch to a 20-year time horizon would impact some reporters more than others.
- The Secretariat noted that a recommendation for reporting with a 20-year time horizon could be for methane-intensive sectors only. A member replied that they supported this idea.
- A member said that the Corporate Standard should not be silent on the 20-year GWP, as the next two decades are critical for climate change. They suggested recommending reporting with a 20-year GWP.
- Another member stated support for recommending reporting with a 20-year GWP.
- A member noted that the oil and gas industry is aware of the different GWP time horizons and suggested that the industry could adapt to reporting with a different time horizon.

- A member stated their support for recommending reporting with a 20-year time horizon, noting that agricultural companies are making efforts to manage and reduce methane emissions, and therefore highlighting methane emissions would be important.
- A member suggested that a “should” statement be used for the 20-year GWP for methane-intensive sectors, and a “may” statement for all other sectors where the 20-year GWP would help with decision-making.
- **An indicative poll** was conducted asking: Should the 100-year GWP continue to be required?
  - **Members expressed *majority support* for continuing to require reporting with the 100-year time horizon.**
    - 14 of 15 members: Yes, require 100-year GWP – status quo
    - 0 of 15 members: No, the 100-year GWP should be reconsidered
    - 1 of 15 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should the 20-year GWP be required, recommended, or an option for separate reporting?
  - **Members expressed *split opinions*, with the most support for recommending reporting with the 20-year time horizon.**
    - 0 of 15 members: Require 20-year GWP (“shall” statement)
    - 8 of 15 members: Recommend 20-year GWP (“should” statement)
    - 5 of 15 members: Provide 20-year GWP as an option (“may” statement)
    - 2 of 15 members: Stay silent on 20-year GWP – status quo
    - 0 of 15 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should other metrics (e.g., GTP, GWP\*) be required, recommend, or optional for separate reporting?
  - **Members expressed *split opinions*, with the most support for providing other metrics as an option.**
    - 1 of 15 members: Require other metrics in addition to GWP
    - 2 of 15 members: Recommend other metrics in addition to GWP
    - 7 of 15 members: Provide other metrics as an option (“may” statement)
    - 5 of 15 members: Stay silent on other metrics – status quo
    - 0 of 15 members: Abstain, I need more information to respond

### **Fossil and non-fossil methane**

- The Secretariat presented a brief overview of the difference between global warming potential values for fossil and non-fossil methane, and posed the following question: Should GHG Protocol provide guidance on fossil and non-fossil methane in the Corporate Standard?
- Members held a technical discussion about what drives the difference in the GWP for fossil and non-fossil methane. Reasons given include the oxidation of methane to carbon dioxide at the end of its lifetime. Further clarification on this topic will be shared at a future meeting.
- The Secretariat clarified that fossil methane only includes fugitive emissions from fossil fuel sources and industrial processes, while non-fossil methane includes combustion of fossil fuels and all other methane sources.
- A member asked how this issue relates to and is addressed by the Land Sector and Removals Standard. The Secretariat confirmed that the LSR does not consider this issue specifically, and the Secretariat confirmed that there is not double-counting of methane across the standards.
- A member suggested that the Corporate Standard does not need to weigh in significantly on the issue of fossil versus non-fossil methane, but instead should bring the reader’s attention to the fact that two different methane GWPs are available. Readers could then be referred to another GHG Protocol resource or to the IPCC for guidance on matching emissions with the appropriate GWP value.

### **GWP: Assessment reports**

- **An indicative poll** was conducted asking: Which IPCC Assessment Report (AR) should be used?
  - **Members expressed *split opinions*, with the most support for continuing to recommend the use of the most recent IPCC AR.**

- 6 of 15 members: Shall use the most recent IPCC Assessment Report
- 9 of 15 members: Should use the most recent IPCC Assessment Report – status quo
- 0 of 15 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should the same IPCC Assessment Report (AR) be used across the inventory?
  - **Members expressed *majority support* for continuing to require the same AR across the inventory, where possible.**
    - 5 of 15 members: Shall use GWPs from a single AR for any one inventory
    - 10 of 15 members: Shall use GWPs from a single AR for any one inventory, where possible – status quo
    - 0 of 15 members: Should use GWPs from a single AR for any one inventory
    - 0 of 15 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should the same IPCC AR be used for the base year?
  - **Members expressed *split opinions*, with the most support for continuing to recommend that the same GWP values be used for the inventory and the base year.**
    - 6 of 15 members: Require that the same GWPs are used for the inventory and base year
    - 9 of 15 members: Recommend that the same GWPS are used for the inventory and base year – status quo
    - 0 of 15 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should the same IPCC AR requirements apply to aggregated (CO<sub>2</sub>e) emission factors?
  - **Members expressed *split opinions*, with the most support for recommending that the same AR be used for aggregated emission factors.**
    - 4 of 14 members: Shall use the same IPCC AR for aggregated emission factors
    - 8 of 14 members: Should use the same IPCC AR for aggregated emission factors
    - 0 of 14 members: May use the same IPCC AR for aggregated emission factors
    - 2 of 14 members: Abstain, I need more information to respond

#### Outcomes (e.g., recommendations, options)

- Outcomes from indicative polls will be reported following completion of the Subgroup 3 Meeting 12 feedback survey.

### 5. Wrap-up and next steps

- The Secretariat shared a summary of next steps including the schedule for upcoming meetings. (Slides 41-43)

#### 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 Subgroup 3 meeting will be held on Tuesday, March 10<sup>th</sup> at 09:00 ET / 14:00 CET / 21:00 CHN.

## Summary of written submissions received prior to meeting

### Subgroup 3 Meeting 11: Complete poll results

- The Secretariat invited Subgroup 3 members to respond to Subgroup 3 Meeting 11 indicative poll questions both live in the meeting and via a feedback survey after the meeting. This section reflects

final indicative poll results, combining both live meeting polls and feedback survey responses. Written feedback was incorporated into the meeting slides.

- 16 responses were received, combining live meeting poll results and the feedback survey.
- An indicative poll was conducted asking: Should justifiable exclusions be limited to a defined list of acceptable reasons?
  - **Members expressed *majority agreement* that justifiable exclusions should be based solely on whether emissions fall below the defined quantitative exclusion threshold.**
    - 5 of 16 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
    - 11 of 16 members: No, justifiable exclusions should be based solely on whether the emissions fall below the defined quantitative exclusion threshold (draft approach)
    - 0 of 16 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 16 members: Yes, a MWh exclusion threshold should be defined in addition to a quantitative exclusion threshold for emissions
    - 15 of 16 members: No, the emissions exclusion threshold is sufficient (draft approach)
    - 1 of 16 members: Abstain, I need more information to respond
- 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.**
    - 14 of 16 members: Yes, adopt this provision for scopes 1 and 2
    - 1 of 16 members: No, reporters should be required to quantify all emissions to justify exclusions
    - 1 of 16 members: Abstain, I need more information to respond
- 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 *majority support* for defining scope-specific data quality tiers.**
    - 5 of 16 members: Uniform tiers across scopes (i.e., 4 tiers for scopes 1 and 3)
    - 10 of 16 members: Scope-specific tiers (i.e., measured, specific, other for scope 1)
    - 1 of 16 members: Abstain, I need more information to respond
- 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.**
    - 4 of 16 members: Direct monitoring only
    - 11 of 16 members: Direct monitoring + other data (e.g., mass balance, stoichiometry)
    - 1 of 16 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 16 members: ISO definition of primary data
  - 2 of 16 members: Scope 3 Standard definition of direct measurement
  - 11 of 16 members: Suggestion from Scope 3 Secretariat
  - 1 of 16 members: Abstain, I need more information to respond
- An indicative poll was conducted asking: How should minimum data quality recommendations be defined?
  - **Members expressed *split opinions* for defining a recommendation for data quality, with the most support for a general recommendation that reporters use best available data.**
    - 9 of 16 members: General recommendation that reporters use best available data
    - 2 of 16 members: Recommend that X% of data is "measured" tier
    - 5 of 16 members: Recommend that X% of data is "measured" OR "specific" tier
    - 0 of 16 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.**
    - 9 of 16 members: General recommendation that reporters improve data quality over time
    - 2 of 16 members: Recommend that reporters increase % of "measured" data
    - 5 of 16 members: Recommend that reporters increase % of "measured" and "specific" tier
    - 0 of 16 members: Abstain, I need more information to respond
- An indicative poll was conducted asking: Should an uncertainty assessment be recommended?
  - **Members expressed *majority support* for recommending an uncertainty assessment.**
    - 11 of 16 members: Yes. Recommend an uncertainty assessment.
    - 3 of 16 members: No. Define but do not specifically recommend (status quo)
    - 2 of 16 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.**
    - 3 of 16 members: Quantitative method
    - 0 of 16 members: Qualitative method
    - 0 of 16 members: Specific method (e.g. Gaussian, Pedigree Matrix)
    - 11 of 16 members: Leave up to the discretion of the reporter
    - 2 of 16 members: Abstain, I need more information to respond
- An indicative poll was conducted asking: Which GHGs should be required?
  - **Members expressed *majority support* for continuing to require the GHGs covered by UNFCCC.**
    - 12 of 16 members: GHGs covered by UNFCCC – status quo
    - 4 of 16 members: Define a specific list of GHGs beyond those covered by UNFCCC
    - 0 of 16 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.**
    - 15 of 16 members: Yes (require GHGs to be reported individually) – status quo
    - 0 of 16 members: No (only require reporting total CO<sub>2</sub>e)

- 1 of 16 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.**
    - 13 of 15 members: Yes (require GHGs to be reported individually) – status quo
    - 1 of 15 members: No (only require reporting total CO<sub>2</sub>e)
    - 1 of 15 members: Abstain, I need more information to respond

### Full TWG Meeting 5: Complete poll results on Subgroup 3 topics

- The Secretariat invited all Corporate Standard TWG members to respond to Subgroup 3 indicative poll questions both live in the meeting and via a feedback survey after the meeting. This section reflects final indicative poll results, combining both live meeting polls and feedback survey responses. Written feedback was incorporated into the meeting slides.
- 50 responses were received, combining live meeting poll results and the feedback survey.
- The Secretariat posed an indicative poll asking: Do you support adopting a de minimis provision for the scope 1 and scope 2 exclusion threshold?
  - **Members expressed *majority support* for adopting a draft provision for de minimis emissions for scopes 1 and 2.**
    - 40 of 50 members: Yes, fully support
    - 7 members: Yes, with minor edits
    - 2 members: No
    - 1 member: Abstain
- The Secretariat posed an indicative poll asking: Do you agree that justification of exclusions should NOT be limited to a list of acceptable reasons for exclusion?
  - **Members expressed *majority agreement* that justifiable exclusions should be based solely on whether emissions fall below the defined quantitative exclusion threshold.**
    - 39 of 50 members: Yes, fully support
    - 4 members: Yes, with minor edits
    - 2 members: No
    - 5 members: Abstain
- The Secretariat posed an indicative poll asking: Do you agree that an additional MWh exclusion threshold should NOT 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.**
    - 43 of 50 members: Yes, fully support
    - 0 members: Yes, with minor edits
    - 1 member: No
    - 6 members: Abstain
- The Secretariat posed an indicative poll asking: *Do you support the proposed **data quality tiers** for scope 1 (i.e., measured, specific, other, unclassified)?*
  - **Members expressed *majority support* for the framework and definitions of the proposed data quality tiers.**
    - 24 of 47 members: Yes, fully support
    - 15 members: Yes, with minor edits
    - 5 members: No

- 3 members: Abstain
- The Secretariat posed an indicative poll asking: Do you support defining scope-specific tiers (i.e., different tiers for scope 1 versus scope 3)?
  - **Members expressed *majority support* for defining scope-specific data quality tiers.**
    - 27 of 47 members: Yes, fully support
    - 6 members: Yes, with minor edits
    - 9 members: No
    - 5 members: Abstain
- The Secretariat posed an indicative poll asking: *Do you support requiring the disaggregation of scope 1 emissions results by data quality tier?*
  - **Members expressed *split opinions* on whether the disaggregation of scope 1 emissions by data quality tier should be required.**
    - 21 of 27 members: Yes, fully support
    - 4 members: Yes, with minor edits
    - 18 members: No
    - 4 members: Abstain
- The Secretariat posed an indicative poll asking: Do you support maintaining a general recommendation that companies should use the best available data?
  - **Members expressed *majority support* for a general recommendation that reporters use best available data.**
    - 39 of 47 members: Yes, fully support
    - 3 members: Yes, with minor edits
    - 4 members: No
    - 1 member: Abstain
- The Secretariat posed an indicative poll asking: Do you support maintaining a general recommendation that companies should improve data quality over time?
  - **Members expressed *majority support* for a general recommendation that reporters improve data quality over time.**
    - 39 of 47 members: Yes, fully support
    - 5 members: Yes, with minor edits
    - 3 members: No
    - 0 members: Abstain
- The Secretariat posed an indicative poll asking: Do you support adopting a recommendation that companies complete an uncertainty assessment, and that the type of uncertainty assessment should be at the discretion of the reporter?
  - **Members expressed *majority support* for adopting a recommendation that companies complete an uncertainty assessment, and that the type of uncertainty assessment is left up to the reporter.**
    - 27 of 47 members: Yes, fully support
    - 4 members: Yes, with minor edits
    - 8 members: No
    - 6 members: Abstain