

Corporate Standard Meeting Minutes

Subgroup 3, Meeting #13

Date: 31 March 2026

Time: 09:00 – 11:00 ET / 15:00 – 17:00 CET / 21:00 – 23:00 CHN

Location: Virtual

Attendees

Technical Working Group Members

1. Inês Amorim, WBCSD
2. Samuel Anuga, University Mohammed VI Polytechnic, Morocco
3. Rebecca Berg, Center for Climate and Energy Solutions
4. Gonzalo Chiriboga, Central University of Ecuador
5. Louisa Drechsel, ISO/TC 207/SC 7/WG 4 and Tuv Sud
6. Ignacio Fernandez, The Climate Registry
7. Ron-Hendrik Hechelmann, University of Kassel
8. Suresh Krishna Ishwara Palar, Infosys Limited
9. Tomoo Machinba, Zeroboard, Inc.
10. Alexis McGivern, University of Oxford
11. Brandon McNamara, Northern Arizona University
12. Ann Radil, Keene
13. Jay Shi, Procter & Gamble
14. Monika Shrivastava, JSW Cement
15. Zi (Christiana) Wang, JD Logistics

Guests

1. None

GHG Protocol Secretariat

2. Allison Leach
3. Hande Baybar
4. Alexander Frantzen
5. Iain Hunt
6. Oliver James

Documents referenced

1. Slides for the Corporate Standard Subgroup 3 Meeting 13 on 31 March 2026

Item	Topic and Summary	Outcomes
1	<p><i>Introduction and housekeeping</i></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><i>Scope 1 disaggregated reporting and land emissions</i></p> <p>The Secretariat presented GHG Protocol and external program context on the disaggregation of scope 1 emissions by activity type, including the consideration of the land emissions category from the Land Sector and Removals Standard. Indicative polls were held following discussion.</p>	Outcomes from indicative polls will be reported following completion of the Subgroup 3 Meeting 13 feedback survey.
3	<p><i>Follow-up on global warming potential</i></p> <p>The Secretariat reviewed preliminary indicative poll results from Subgroup 3 Meeting 12 on GWP and provided additional context for three unresolved topics: 20-year GWP, fossil and non-fossil methane, and other metrics (e.g., GTP, GWP*). Indicative polls were held following discussion.</p>	Outcomes from indicative polls will be reported following completion of the Subgroup 3 Meeting 13 feedback survey.
4	<p><i>Indirect climate forcers</i></p> <p>The Secretariat briefly introduced the topic of indirect climate forcers, reviewing the current GHG Protocol approach, external programs' approaches, and proposed questions and options. Discussion was held. Due to time constraints, indicative polls were not held.</p>	The poll questions on indicative climate forcers will be posed in the Subgroup 3 Meeting 13 feedback survey.
5	<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 13 topics.</p> <p>The next Subgroup 3 meeting will be held on Tuesday, May 12th at 09:00 ET / 15:00 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 1-10)

Summary of discussion

- No discussion.

Outcomes (e.g., recommendations, options)

- No specific outcomes.

2. Scope 1 disaggregated reporting and land emissions

- The Secretariat presented GHG Protocol and external program context on the disaggregation of scope 1 emissions by activity type, including the consideration of the land emissions category from the Land Sector and Removals Standard. Indicative polls were held following discussion. (Slides 11-23)

Summary of discussion

Scope 1 activity types

- The Secretariat presented an overview of the activity types currently in the Corporate Standard: stationary combustion emissions, mobile combustion emissions, process emissions, and fugitive emissions.
- A member asked how the Corporate Standard will address removals. The Secretariat replied that removals are addressed in the Land Sector and Removals Standard and outside the scope of the Corporate Standard revisions.
- A member asked which category methane leakage from waste landfills is reported. The Secretariat and a member replied that both ISO and the Corporate Standard categorize leakage from landfills as fugitive emissions. The Secretariat noted that the Land Sector and Removals Standard (LSRS) covers landfill emissions.
- A member asked whether fugitive emissions would include leakage from sources that are not in active operation, such as abandoned oil fields. The Secretariat replied that the company that owns/operates the land and/or abandoned oil well would report the associated fugitive emissions. It was also noted that this topic is addressed in Chapter 14 in the LSRS. (Leaked emissions from geologic carbon pools is not the same impact as "land carbon leakage," a different impact reported in a separate category.)
- A member asked how common it is for companies to report their scope 1 emissions by activity type. The Secretariat replied that many companies do disaggregate their scope 1 reporting, although the categories used can be inconsistent. Several members shared that their organizations report with the scope 1 activity types identified in the Corporate Standard. Members noted that CDP and SBTi already ask for scope 1 emissions by activity type.
- A member observed that it would be feasible for companies to report by activity type and voiced their support.
- A member asked whether the added transparency of scope 1 disaggregation would create impact. The Secretariat replied that the disaggregation can help inform decision-making by highlighting the largest sources and can help companies more effectively track emissions over time. A member noted that the more detailed breakdown would be helpful for practitioners and scientists, and especially to value chain partners for reporting their scope 3 emissions.
- A member noted that ISO is considering disaggregated scope 1 reporting by category, with the addition of a category for Land Use, Land Use Change, and Forestry (LULUCF).
- A member observed that feasibility is determined by whether disaggregated scope 1 reporting is a requirement or a recommendation. They continued that some companies might not wish to disaggregate due to commercially sensitive information.
- A member voiced their support for recommending the disaggregation of scope 1 reporting.
- **An indicative poll** was conducted asking: Should companies be required to report scope 1 emissions disaggregated by activity type?
 - 5 of 15 members: Companies shall disaggregate scope 1 emissions by activity type
 - 7 of 15 members: Companies should disaggregate scope 1 emissions by activity type
 - 3 of 15 members: Companies may disaggregate scope 1 emissions by activity type
 - 0 of 15 members: Abstain, I need more information to respond

Land emissions and the Land Sector and Removals Standard

- A member asked whether biogenic carbon contained in a product (e.g., wooden table) is considered a removal. The Secretariat replied that storage of carbon in products is neither accounted for as a removal nor as an emission, but instead as a separate, optional accounting category (see LSRS Chapter 15). Biogenic product emissions (i.e., gross CO₂ emissions released to the atmosphere at the point of oxidation of biogenic products) are accounted for using a full life cycle approach that looks at

the net carbon dioxide flux between the atmosphere and non-atmospheric carbon pools (see LSRS Chapter 11).

- A member asked whether the inclusion of land emissions in scope 1 would also mean that removals are accounted for in scope 1. The Secretariat replied that removals can be classified by scope based on whether the removal occurs within the organizational boundary versus the value chain. The Secretariat continued that the LSRS provides requirements for removals.
- A member stated their support for including the land emissions category.
- A member observed that disaggregating land emissions (e.g., ethanol in blended gasoline) may not be essential to inform decision-making.
- The Secretariat clarified that the addition of a land emissions scope 1 activity type would not require companies to report land emissions. Instead, it would provide a category for companies to report their land emissions if applicable, and would support alignment with the approach taken in the LSRS.
- The Secretariat asked members what drawbacks they see with providing the land emissions category as an option. A member stated that they saw no drawbacks because it would be an option for those to whom it is relevant.
- A member voiced their strong support for adding a land emissions activity type for scope 1. They continued that this activity type would be very important for agricultural companies, and the alignment with the LSRS and using it as the foundation is key.
- A member noted that the LSRS is only required when companies have significant land emissions. They asked what happens when companies have insignificant land emissions. The Secretariat replied that this topic will be discussed at a future meeting.
- **An indicative poll** was conducted asking: Should the category “Land Emissions” be added to the activity types for scope 1 emissions?
 - 6 of 14 members: Yes, fully support
 - 5 of 14 members: Yes, with minor edits
 - 2 of 14 members: No
 - 1 of 14 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should companies that are not subject to the LSR report land emissions subcategories?
 - 0 of 13 members: Companies shall report land emissions subcategories
 - 3 of 13 members: Companies should report land emissions subcategories
 - 6 of 13 members: Companies may report land emissions subcategories
 - 1 of 13 members: Stay silent
 - 3 of 13 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: How should biogenic product CH₄ and N₂O emissions be categorized in scope 1?
 - 5 of 13 members: Biogenic CH₄ and N₂O in “land emissions” category
 - 3 of 13 members: Biogenic CH₄ and N₂O distributed across categories
 - 5 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 13 feedback survey.

3. Follow-up on global warming potential

- The Secretariat reviewed preliminary indicative poll results from Subgroup 3 Meeting 12 on GWP and provided additional context for three unresolved topics: 20-year GWP, fossil and non-fossil methane, and other metrics (e.g., GTP, GWP*). Indicative polls were held following discussion. (Slides 24-36)

Summary of discussion

20-year Global Warming Potential (GWP)

- A member asked about the decision-making criteria analysis for recommending reporting with the 20-year GWP for specific sectors. They asked why recommending the 20-year GWP would create a

reporting burden. The Secretariat replied that the impact to feasibility is due to the challenge of implementing a sector-specific requirement in a sector-agnostic standard.

- A member noted that the annual methane emissions shown in the slides do not reflect more recent results from the Global Methane Hub, which incorporates satellite imaging to identify methane leakages.
- A member asked how the options align with reporting requirements under the UNFCCC Paris Agreement. The Secretariat replied that UNFCCC only requires reporting with the 100-year GWP, which GHG Protocol also requires. However, several external programs list reporting on other time horizons as an option.
- **An indicative poll** was conducted asking: What guidance should the Corporate Standard provide on the 20-year GWP?
 - 0 of 14 members: Recommend 20-year GWP (“should” statement) for all reporters
 - 10 of 14 members: Recommend 20-year GWP (“should” statement) for reporters with significant methane emissions
 - 0 of 14 members: Recommend 20-year GWP (“should” statement) for specific reporters (e.g., certain industry, agriculture)
 - 3 of 14 members: Provide 20-year GWP as an option (“may” statement)
 - 1 of 14 members: Abstain, I need more information to respond

Fossil and non-fossil methane GWP values

- A member stated that it is important for GHG Protocol to make it clear which GWP value should be used when accounting for methane emissions. They noted that the introduction of fossil and non-fossil methane by the IPCC has created significant confusion for reporters, especially when preparing for assurance. They continued that there are conflicting sources of information on how to categorize methane emissions into the fossil and non-fossil GWPs. A member stated their agreement.
- The Secretariat replied that GHG Protocol could consider a simple table that lists examples of the sources that would be reported as fossil methane and non-fossil methane, following IPCC guidance.
- **An indicative poll** was conducted asking: Should the Corporate Standard provide any guidance on fossil and non-fossil methane GWP values?
 - 11 of 14 members: Yes, guidance should be provided in the CS on the use of fossil and non-fossil methane
 - 1 of 14 members: Yes, but just to bring the issue to reporters’ attention and refer them elsewhere
 - 2 of 14 members: No, stay silent on the issue in the CS
 - 0 of 14 members: Abstain, I need more information to respond

Other metrics (e.g., GTP, GWP*)

- A member noted that ISO provides reporting with other metrics like GTP as an option (i.e., “may” statement).
- **An indicative poll** was conducted asking: What guidance should the Corporate Standard provide on other metrics (e.g., GTP, GWP*)?
 - 10 of 14 members: Provide other metrics as an option (“may” statement)
 - 4 of 14 members: Stay silent on other metrics – status quo
 - 0 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 13 feedback survey.

4. Indirect climate forcers

- The Secretariat briefly introduced the topic of indirect climate forcers, reviewing the current GHG Protocol approach, external programs’ approaches, and proposed questions and options. Discussion was held. Due to time constraints, indicative polls were not held. (Slides 37-45)

Summary of discussion

- A member suggested that hydrogen leakage be added to the list of indirect climate forcers. The Secretariat replied that the sources listed are examples and are not necessarily comprehensive.
- A member asked if additional radiative forcing from aviation would only apply to scope 3 categories 4 (upstream transportation and distribution) and 9 (downstream transportation and distribution). The Secretariat replied that the question applies to any aviation emissions reported in a greenhouse gas inventory.
- Due to time constraints, indicative poll questions were not held on the topic of indirect climate forcers. The poll questions will be posed in a follow-up feedback survey.

Outcomes (e.g., recommendations, options)

- Outcomes from indicative polls will be reported following completion of the Subgroup 3 Meeting 13 feedback survey.

5. Wrap-up and next steps

- The Secretariat shared a summary of next steps including the schedule for upcoming meetings. (Slides 46-48)

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 13 topics.
- The next Subgroup 3 meeting will be held on Tuesday, May 12th at 09:00 ET / 15:00 CET / 21:00 CHN.

Summary of written submissions received prior to meeting

Subgroup 3 Meeting 12: Complete poll results

- The Secretariat invited Subgroup 3 members to respond to Subgroup 3 Meeting 12 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: 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).**
 - 2 of 15 members: Current approach (i.e., measured, specific, other, unclassified)
 - 11 of 15 members: Alternative approach (i.e., primary data, secondary data)
 - 2 of 15 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.**
 - 10 of 15 members: Yes, fully support
 - 2 of 15 members: Yes, with minor edits
 - 1 of 15 members: No
 - 2 of 15 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 15 members: Yes, fully support
 - 4 of 15 members: Yes, with minor edits
 - 0 of 15 members: No
 - 1 of 15 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should GHGs be required to be individually reported for scope 3?
 - **Members expressed split opinions, with the most support for NOT requiring individual reporting of GHGs for scope 3.**
 - 5 of 14 members: Yes
 - 8 of 14 members: No (require only total CO₂e) – status quo
 - 1 of 14 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.**
 - 10 of 14 members: Recommend reporting of all other GHGs (“should” statement) – status quo
 - 3 of 14 members: Make reporting of other GHG’s optional (“may” statement)
 - 0 of 14 members: Other
 - 1 of 14 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 14 members: All other GHGs – status quo
 - 1 of 14 members: Only GHGs covered by the Montreal Protocol
 - 2 of 14 members: Other (define specific GHGs)
 - 1 of 14 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.**
 - 10 of 14 members: Other GHGs should be reported separately – status quo
 - 3 of 14 members: Other GHGs should be reported as part of the main GHG inventory
 - 1 of 14 members: Abstain, I need more information to respond
- **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.**
 - 15 of 16 members: Yes, require 100-year GWP – status quo
 - 0 of 16 members: No, the 100-year GWP should be reconsidered
 - 1 of 16 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 a “may” or “should” statement for the 20-year time horizon.**
 - 0 of 15 members: Require 20-year GWP (“shall” statement)
 - 6 of 15 members: Recommend 20-year GWP (“should” statement)
 - 7 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 or staying silent.**
 - 1 of 16 members: Require other metrics in addition to GWP
 - 3 of 16 members: Recommend other metrics in addition to GWP
 - 6 of 16 members: Provide other metrics as an option (“may” statement)
 - 6 of 16 members: Stay silent on other metrics – status quo
 - 0 of 16 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Which IPCC Assessment Report (AR) should be used?
 - **Members expressed *majority support* for continuing to recommend the use of the most recent IPCC AR.**
 - 6 of 16 members: Shall use the most recent IPCC Assessment Report
 - 10 of 16 members: Should use the most recent IPCC Assessment Report – status quo
 - 0 of 16 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 16 members: Shall use GWPs from a single AR for any one inventory
 - 11 of 16 members: Shall use GWPs from a single AR for any one inventory, where possible – status quo
 - 0 of 16 members: Should use GWPs from a single AR for any one inventory
 - 0 of 16 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.**
 - 7 of 16 members: Require that the same GWPs are used for the inventory and base year
 - 9 of 16 members: Recommend that the same GWPS are used for the inventory and base year – status quo
 - 0 of 16 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should the same IPCC AR requirements apply to aggregated (CO₂e) emission factors?
 - **Members expressed *majority support* for recommending that the same AR be used for aggregated emission factors.**
 - 2 of 14 members: Shall use the same IPCC AR for aggregated emission factors
 - 11 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