

# Scope 3 TWG

## Phase 2

### Meeting Minutes

Meeting 7

Date: January 15, 2026

Time: 09:00 – 11:00 AM ET

Location: Virtual

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## Attendees

### Technical Working Group Members

1. Nasser Ayoub, EPD International
2. Alissa Benchimol, Greenhouse Gas Management Institute
3. Zola Berger-Schmitz, Science Based Targets initiative
4. Lindsay Burton, Ernst & Young
5. Leo Cheung, The Carbon Trust
6. Betty Cremmins, Independent
7. Mathilde Crepy, ECOS
8. Dario Alessandro de Pinto, Banca d'Italia
9. Holly Emerson, Duke University
10. Hugo Ernest-Jones, Science Based Targets initiative
11. Talita Esturba, WayCarbon
12. Victor Gancel, Danfoss
13. Susanne Vedel Hjuler, Independent
14. Meghan Kennedy, NetApp
15. Michael King, Cisco Systems, Inc.
16. Aysegul Koseoglu, Inter IKEA
17. Marion Kurdej, EcoAct
18. Tim Letts, WWF
19. Alan Lewis, Smart Freight Centre
20. Ryan Maloney, Apple
21. Shannon McIlhone, Partnership for Carbon Accounting Financials (PCAF)
22. Christoph Meinrenken, Columbia University
23. Nadia Montoto, KPMG
24. Elliot Muller, CIRAIG, Polytechnique Montreal
25. Nicola Stefanie Paczkowski, BASF
26. Hetal Patel, Phoenix Group
27. Vishwesh Pavnaskar, Indorama Ventures
28. Colin Powell, PwC
29. Verena Radulovic, Center for Climate and Energy Solutions (C2ES)
30. Benedicte Robertz, Umicore
31. James Salo, S&P Global Sustainable1
32. Fabiola Isabel Schneider, University College Dublin
33. Howard Shih, Science Based Targets initiative
34. Julie Sinistore, WSP
35. Sangwon Suh, Watershed
36. Enric Tarrats, Banc Sabadell
37. Ulf von Kalckreuth, Deutsche Bundesbank

### Guests

N/A

### GHG Protocol Secretariat

1. Alexander Frantzen
2. Claire Hegemann
3. Allison Leach
4. Luke Jones

## Documents referenced

## 2. Scope 3 – Full Group – Meeting 7 - Presentation – 20260115 (“Presentation”)

### Summary

| Item | Topic and Summary  | Outcomes  |
|------|--|---|
| 1    | <b>Attendance and housekeeping</b><br>The Secretariat presented the meeting agenda, housekeeping rules, decision-making criteria, timeline for phase 2, and introduced its newest team member, Luke Jones. | N/A   |
| 2    | <b>Survey A Results</b><br>The Secretariat presented the results of the end-of-year survey on disaggregation   | N/A   |
| 3    | <b>Survey B Results</b><br><i>Skipped due to time constraints</i>  | N/A   |
| 4    | <b>Survey C Results</b><br><i>Skipped due to time constraints</i>  | N/A   |
| 5    | <b>Category 10/11 Introduction</b><br><i>Skipped due to time constraints</i>   | N/A   |
| 6    | <b>Next Steps</b><br>The Secretariat presented the next steps.   | The Secretariat will distribute the meeting minutes |

### Discussion and outcomes

#### 1. Housekeeping, timeline and secretariat team updates

- Refer to Presentation slides 2 – 13.
- The Secretariat presented the meeting agenda, housekeeping rules, decision-making criteria, timeline for phase 2, and introduced its newest team member, Luke Jones. Luke is joining as a Scope 3 Manager and can be reached at [jones@wbcsd.org](mailto:jones@wbcsd.org).

##### Discussion

- N/A

##### Outcomes

- N/A

#### 2. Survey A Results – Disaggregation by data specificity

- Refer to Presentation slides 14 – 34.
- The Secretariat presented the results of the end-of-year survey on disaggregation

##### Discussion

- A TWG member asked a question about reporting by subcategories and stated they were surprised that so many members want to do that.
  - The Secretariat stated that if a company had emissions in every category, it would currently be 15 line items; if a company had exposure to all investments, this would add 11 subcategories line items; and if there were two facilitated categories, two additional lines. The Secretariat added that reporting at subcategory level would add many more lines.
  - A TWG member stated that the more often examples of what the decisions would look like are shown, the more helpful it would be.
- A TWG member asked whether the survey had been polled again and stated it would be reasonable to poll using the decision-making criteria.
  - The Secretariat stated that abstention votes are intentionally not counted to determine support or opposition to a proposed revision; and that for something to count, quorum is required among members that vote in support or opposition (i.e., excluding abstentions).
- A TWG member argued that not all disaggregated data is necessarily in a single table. They added that data could be split into two tables: (1) a main table with categories and subcategories, and (2) an annex table with disaggregation in tiers by categories (not subcategories).
- A TWG member stated that they abstained in areas where they had not put as much thought into the topic and assumed others had focused on it more.
- A TWG member stated that they abstained because they had no opinion and would be happy with any option; and asked whether this option could be added to reach quorum.
- A TWG member stated that they also abstained when they had less expertise or no strong opinion.
- A TWG member stated that this issue had bothered them throughout the process, both because they were asked to vote on topics where they were not an expert and because some non-experts were being asked to vote on topics that are very important to them and their community.
- A TWG member stated that no single member can be an expert in *all* areas and that they want to respect those who do have expertise in areas where they do not.
- A TWG member asked about alignment with scope 2 electricity emission factors and stated that the scope 2 TWG has proposed significant changes that are being challenged by many stakeholders, and that even proponents of major change are only in favor of them for scope 2 but not for scope 3. They asked for clarity on alignment with scope 2 proposed revisions.
- A TWG member stated that when disaggregating EEIO was discussed in the working group, “EEIO/spend-based” was proposed because it included both EEIO and spend-based approaches that are not EEIO.
- A TWG member stated that in that case the distinction should be monetary versus non-monetary.
- A TWG member asked for clarification on whether “partially specific and non-specific” refers to the original “other” category that was renamed, i.e., Tier 2 “other” in the disaggregation rules version 3. They stated that what is being discussed is neither specific nor spend-based. They added that if specificity is viewed as a scale, it seems illogical to have specific, non-specific/partially specific, and then another that is spend-based, from the perspective of a specificity spectrum. They emphasized that this is not a quality hierarchy but a specificity hierarchy and suggested renaming it as a methodological categorization rather than a specificity categorization.
  - The Secretariat stated that they would think about this and asked whether any member opposed.
  - A TWG member stated that to them personally it is not a contradiction, that it was never only about specificity, but always a mixture of considerations. They added that this should be explained in the protocol and that the tier names could convey that they are not just about data source but also calculation method.
  - A TWG member stated that each methodology tier implies a certain degree of specificity and accuracy, but they are not the same, and that proper explanation could avoid confusion.
- A TWG member agree and stated that the current approach conflates methodology with quality.
- A TWG member stated that they agreed with the Secretariat and would choose simply “Other” instead of “Partially- or Non-Specific,” which may be ambiguous and confusing for practitioners.
- A TWG member stated that by “Partially- or Non-Specific” or “Other” they mean neither “Specific” nor “EEIO/spend-based,” and that this is why “Other” seems the best nomenclature, in their view.
  - A TWG member stated that logically they agree, and questioned whether AI-generated emission factors would also fall into “other.” They added that in most practical applications, what is meant by “partially specific / non-specific” is process life-cycle assessment databases and emission factors, so it might be more practical and less confusing to name it as such.

- A TWG member stated that they do not believe that using methodological categorization is an improvement; but that they are open to reconsidering the change after further discussion.
- A TWG member asked whether it would be sufficient to have only two tiers.
- A TWG member asked whether data quality is seen as a separate issue or whether it is being merged into disaggregated reporting, and requested examples of how the tiers would work, including decision trees.
- A TWG member stated that there are both corporate-level standards and product-level standards, and that each serves a different purpose; noting that while both are needed, it is unrealistic to expect the same level of detail in a corporate GHG inventory as in a product-level carbon footprint.
- The Secretariat stated that this is why “other” was proposed.
- A TWG member stated they believe that “specific” is synonymous for “supplier-based,” and asked whether that is correct, noting that another member had used it as a synonym for “regionalized.”
  - A TWG member stated that “supplier-based” indicates the origin of data but does not necessarily imply specificity, and that suppliers can provide life-cycle assessment process emission factors that are not specific (i.e., that are secondary).
- A representative from the Corporate Standard Secretariat stated that the full Corporate Standard TWG is considering the data quality tiers at its meeting on January 20.
- A representative from the Corporate Standard Secretariat stated that Corporate Standard Subgroup 3 prefers scope-specific tiers, but that this question will be posed to the full TWG as well, and that scope-specific tiers would mean Scope 1 would only include measured, specific, and other tiers.

#### Outcomes

- N/A

### **3. Survey B Results**

- Refer to Presentation slides 35 – 37.
- Skipped due to time constraints

#### Discussion

- N/A

#### Outcomes

- N/A

### **4. Survey C Results**

- Refer to Presentation slides 38 – 47.
- Skipped due to time constraints

#### Discussion

- N/A

#### Outcomes

- N/A

### **5. Category 10/11 Introduction**

- Refer to Presentation slides 48 – 49.
- Skipped due to time constraints

#### Discussion

- N/A

#### Outcomes

- N/A

### **5. Next Steps**

- Refer to presentation slides 54 – 56.

#### Discussion

- N/A

#### Outcomes

- The Secretariat will distribute the meeting minutes.

## **Summary of written submissions received prior to meeting**

N/A