

Corporate Standard Meeting Minutes

Subgroup 3, Meeting #14

Date: 19 May 2026

Time: 09:00 – 11:30 ET / 15:00 – 17:30 CET / 21:00 – 23:30 CHN

Location: Virtual

Attendees

Technical Working Group Members

1. Inês Amorim, WBCSD
2. Christa Anderson, Rainforest Alliance
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. Brandon McNamara, Northern Arizona University
12. Jay Shi, Procter & Gamble
13. Monika Shrivastava, JSW Cement
14. Zi (Christiana) Wang, JD Logistics

Guests

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

GHG Protocol Secretariat

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

Documents referenced

1. Slides for the Corporate Standard Subgroup 3 Meeting 14 on 19 May 2026
2. Corporate Standard Subgroup 3 Task Force Proposal on Scope 1 Calculation Methods, 5 May 2026 [Internal]

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 schedule.</p>	No specific outcomes.
2	<p><i>Scope 1 calculation methods and emission factors</i></p> <p>The Secretariat presented outcomes from the Subgroup 3 Task Force on draft guidance and text for scope 1 calculation methods, scope 1 method definitions, a scope 1 methods hierarchy, and emission factors. Indicative polls were held following discussion.</p>	Outcomes from indicative polls will be reported following completion of the Subgroup 3 Meeting 14 feedback survey.
3	<p><i>Indirect climate forcers follow-up</i></p> <p>The Secretariat briefly reviewed the topic of indirect climate forcers, including background on external programs, poll results from the previous meeting, and a focus on aviation radiative forcing. Indicative polls were held following discussion.</p>	Outcomes from indicative polls will be reported following completion of the Subgroup 3 Meeting 14 feedback survey.
4	<p><i>Other phase 2 pending items</i></p> <p>The Secretariat followed up on the following pending items from previous meetings: guidance for a recommendation on using the 20-year GWP, whether to include an “unclassified” data quality tier, and scope 1 disaggregation. Indicative polls were held following discussion.</p>	Outcomes from indicative polls will be reported following completion of the Subgroup 3 Meeting 14 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 14 topics.</p> <p>The next meeting will be a Full TWG meeting on Tuesday, June 30th, with two time options available:</p> <ul style="list-style-type: none"> • Option 1: 08:00 ET / 14:00 CET / 20:00 CHN • Option 2: 16:00 ET / 22:00 CET / 04:00 CHN

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 schedule. (Slides 1-8)

Summary of discussion

- No discussion.

Outcomes (e.g., recommendations, options)

- No specific outcomes.

2. Scope 1 calculation methods and emission factors

- The Secretariat presented outcomes from the Subgroup 3 Task Force on draft guidance and text for scope 1 calculation methods, scope 1 method definitions, a scope 1 methods hierarchy, and emission factors. Indicative polls were held following discussion. (Slides 9-26)

Summary of discussion

Scope 1 guidance and draft text

- The Secretariat presented draft provisions from the Subgroup 3 Task Force on guidance for identifying and calculating scope 1 GHG emissions.
- A member asked how the proposed provisions recommending the selection of the appropriate calculation method and the best available data (provisions 2 and 3 on slide 11) relate to each other. The Secretariat agreed that the two do overlap, but the intent is to have separate statements on selecting a calculation method and selecting the data used for that calculation method. The Secretariat continued that suggested edits are welcome.
- A member asked how the proposed provision on “site-specific data” is different from “geographically representative data”, which is one of the data quality criteria. The Secretariat replied that geographically representative data often has a wider boundary, such as local or regional emission factors, whereas site-specific data must come from the reporter’s premises.
- A member asked how the draft provisions differ from what is currently in the Corporate Standard. The Secretariat replied that the “should” statements on identifying scope 1 emission sources, a calculation method, and best available data are intended to formalize the guidance already in the Corporate Standard, but follow the same intent. The Secretariat continued that the new provisions are the ones on matching units, site-specific data, and accessible data.
- A member considered whether any of the provisions should be elevated from a “should” to “shall.” The Secretariat agreed it warranted further consideration, especially for the first provision on identifying scope 1 emission sources.
- **An indicative poll** was conducted asking: Do you support the proposed approach and draft text for guidance on identifying and calculating GHG emissions?
 - 11 of 12 members: Yes, fully support
 - 1 of 12 members: Yes, with minor edits
 - 0 of 12 members: No
 - 0 of 12 members: Abstain
- **An indicative poll** was conducted asking: Do you support the definition for “best available data”?
 - 12 of 12 members: Yes, fully support
 - 0 of 12 members: Yes, with minor edits
 - 0 of 12 members: No
 - 0 of 12 members: Abstain
- **An indicative poll** was conducted asking: Do you support adding a “should” statement and definition for site-specific data?
 - 10 of 12 members: Yes, fully support
 - 1 of 12 members: Yes, with minor edits
 - 0 of 12 members: No
 - 1 of 12 members: Abstain
- **An indicative poll** was conducted asking: Do you support adding a “may” statement and definition for “accessible data”?
 - 11 of 12 members: Yes, fully support
 - 0 of 12 members: Yes, with minor edits
 - 0 of 12 members: No
 - 1 of 12 members: Abstain

Scope 1 monetary activity data and spend-based emission factors

- The Secretariat presented three options for scope 1 monetary activity data and spend-based emission factors: physical units only, allow monetary units for activity data but require that they be converted to physical units, and allow both monetary units for activity data and spend-based emission factors.
- A member stated their preference for allowing flexibility, noting that physical units should be preferred but that a “may” statement on using spend-based emission factors in scope 1 would promote feasibility.
- The Secretariat asked members if they had any concerns about availability of conversion factors for converting monetary activity data to physical units. A member replied that the conversion factors may change over time.
- A member asked how large the typical deviation is between activity data that is measured in physical units compared to activity data that is collected in monetary units converted to physical units. The Secretariat replied that conversion factors can vary significantly by geography and across time, making it essential that reporters use conversion factors that are temporally and geographically specific.
- A member noted that monetary activity data can include services beyond the activity itself (e.g., fee for natural gas delivery), and reporters might have a prepaid billing arrangement (e.g., fuel card top-ups, prepaid electricity) in which the amount paid does not directly reflect the amount consumed. In these cases, monetary activity data may not be appropriate to use.
- A member stated their preference for allowing scope 1 physical units only, but allowing an exception for first time reporters.
- A member stated their preference for allowing the collection of activity data in monetary units but require the it be converted to physical units. They continued that it is unrealistic to assume that all companies will have activity data available in physical units and that spend-based emission factors should not be allowed for scope 1.
- A member observed that introducing a conversion from monetary to physical units introduces the volatility of markets and currencies, increasing uncertainty.
- A member asked for examples of cases where physical units would be difficult for a reporter to obtain. The Secretariat replied that one example is a reporter using a leased space in which they pay a landlord for natural gas use but do not have access to the records stating the quantity of fuel consumed.
- A member stated their support for allowing physical units only, continuing that a prerequisite for GHG accounting for organizations to collect physical activity data before performing the accounting. They added that it should be feasible for companies to obtain physical activity data for scope 1. The member noted that allowing the use of scope 1 monetary activity data introduces a loophole that could compromise accuracy.
- **An indicative poll** was conducted asking: Which approach do you support for scope 1 monetary activity data and spend-based emission factors?
 - 3 of 11 members: Allow physical units only for scope 1 (i.e., prohibit monetary activity data and prohibit spend-based emission factors)
 - 8 of 11 members: Allow monetary activity data and prohibit spend-based emission factors
 - 0 of 11 members: Allow monetary activity data and allow spend-based emission factors
 - 0 of 11 members: Abstain
- **An indicative poll** was conducted asking: If allowed, should companies disclose conversion factors used to convert scope 1 monetary activity data to physical units?
 - 6 of 11 members: Shall disclose monetary conversion factors
 - 3 of 11 members: Should disclose monetary conversion factors
 - 1 of 11 members: May disclose monetary conversion factors
 - 1 of 11 members: Abstain

Scope 1 disclosures and other specific topics

- The Secretariat presented the Subgroup 3 Task Force outcomes on the topics of heating values, oxidation factors, and the use of artificial intelligence (AI) for calculating greenhouse gas emissions.
- A member asked for more information on the disclosure statement on the use of AI suggesting that additional detail be required. Another member replied that most AI tools provide details on the data used, such as the emission factor sources and conversion factors. They continued that they thought the draft disclosure statement is sufficient.
- A member asked whether additional guidance to auditors is needed to help auditors evaluate the use of AI for calculating emissions. The Secretariat replied that the disclosure of the tool used will be informative because there is a large range in tool quality. A member agreed, but noted that it leaves it up to the auditor to determine which tools are of reasonable quality.
- A member suggested adding language to the AI disclosure statement requiring that the details and data used and produced by an AI tool should be made available to auditors. Another member agreed.
- **An indicative poll** was conducted asking: Do you support the draft text and approach on heating values?
 - 11 of 12 members: Yes, fully support
 - 0 of 12 members: Yes, with minor edits
 - 0 of 12 members: No
 - 1 of 12 members: Abstain
- **An indicative poll** was conducted asking: Do you support the draft text and approach on oxidation factors?
 - 9 of 12 members: Yes, fully support
 - 1 of 12 members: Yes, with minor edits
 - 1 of 12 members: No
 - 1 of 12 members: Abstain
- **An indicative poll** was conducted asking: Do you support the draft text on the use of artificial intelligence (AI)?
 - 4 of 12 members: Yes, fully support
 - 7 of 12 members: Yes, with minor edits
 - 0 of 12 members: No
 - 1 of 12 members: Abstain

Scope 1 calculation method definitions, hierarchy, and emission factors

- The Secretariat provided a brief overview of the scope 1 calculation methods defined by the Subgroup 3 Task Force and the proposed scope 1 calculation method hierarchy.
- A member suggested revisions on the remote sensing method. They noted that not all remote sensing emissions would necessarily be fugitive emissions. Although many cases are point sources (e.g., oil wells, landfills), remote sensing can also be used to estimate land use change (e.g., deforestation, forest growth). The Secretariat replied that this use case is covered by the Land Sector and Removals Standard and is beyond the scope of discussion for the Corporate Standard TWG.
- **An indicative poll** was conducted asking: Do you support the draft definitions for each of the following scope 1 calculation methods?

Method	Total responses	Yes, fully support	Yes, with minor edits	No	Abstain
Direct measurement	11 members	11	0	0	0
Mass balance	11 members	9	1	0	1
Stoichiometry method	11 members	9	1	0	1
Fuel carbon content method	11 members	10	1	0	0
Fuel energy content method	11 members	7	3	0	1
Fuel-based method	11 members	9	2	0	0

Distance-based method	11 members	9	0	0	2
Process-specific method	11 members	9	1	0	1
Fugitive emission rate method	11 members	8	1	0	2
Spend-based method	11 members	9	1	1	0
Remote sensing method	11 members	8	1	0	2

- **An indicative poll** was conducted asking: Do you support the draft scope 1 calculation method hierarchy for each of the following scope 1 categories?

Scope 1 category	Total responses	Yes, fully support	Yes, with minor edits	No	Abstain
Stationary combustion	10 members	9	1	0	0
Mobile combustion	10 members	9	1	0	0
Process emissions	10 members	8	2	0	0
Fugitive emissions	10 members	8	2	0	0

- **An indicative poll** was conducted asking: Do you support the approach of recommending calculation-based approaches (over direct measurement when measurement technology is not already available) for scope 1?
 - 8 of 10 members: Yes, fully support
 - 1 of 10 members: Yes, with minor edits
 - 1 of 10 members: No
 - 0 of 10 members: Abstain
- **An indicative poll** was conducted asking: Do you support the emission factor examples defined in the Task Force proposal?
 - 9 of 10 members: Yes, fully support
 - 1 of 10 members: Yes, with minor edits
 - 0 of 10 members: No
 - 0 of 10 members: Abstain

Outcomes (e.g., recommendations, options)

- Outcomes from indicative polls will be reported following completion of the Subgroup 3 Meeting 14 feedback survey.

3. Indirect climate forcers follow-up

- The Secretariat briefly reviewed the topic of indirect climate forcers, including background on external programs, poll results from the previous meeting, and a focus on aviation radiative forcing. Indicative polls were held following discussion. (Slides 27-38)

Summary of discussion

- A member asked if SBTi is planning to make any changes to its approach to aviation radiative forcing in version 2 of the Corporate Net Zero Standard, which is currently under development. The Secretariat replied that the second consultation draft of v2.0 of the Corporate Net Zero Standard does not explicitly reference aviation-specific non-CO2 forcing. The 2021 SBTi Aviation Pathway, which states that aviation targets must be exclusive of any aviation radiative forcing multipliers, will remain available and in effect until revised. SBTi has noted that the Aviation Pathway will be under revision, but the revision timeline is not yet available.
- A member asked whether the aviation radiative forcing multiplier is only relevant to the air and space sectors. The Secretariat replied that it applies to any company with air travel, including companies that use air business travel or transport freight by air. The additional radiative forcing that makes aviation unique from other ground-level fossil fuel combustion is a result of contrail formation at altitude.

- A member suggested that reporting indirect aviation radiative forcing should be a recommendation (“should” statement) for companies whose main business is aviation, with a clear statement of the method used. They continued that indirect aviation radiative forcing should be an option (“may” statement) for all other companies, but they must explain the exclusion based on the quantitative exclusion threshold.
- Two members stated their support for requiring reporting of indirect aviation radiative forcing for companies in the aviation sector.
- A member asked if both aircraft manufacturers and airlines need to account for GHG emissions for indirect aviation radiative forcing. The Secretariat replied that the emissions would be relevant for both, but where they are reported (scope 1 or scope 3) depends on the company’s circumstances. For example, an aircraft manufacturer would report indirect aviation radiative forcing in scope 3 category 11.
- A member shared that in their communications with an aircraft manufacturer, they learned that aircraft manufacturers historically only accounted for emissions from their production activities and test flights, but not from commercial flights after their manufactured planes were sold. The member continued that business models are changing, and they identified three examples in which changes make it more difficult to determine the appropriate accounting boundaries. First, some airlines are requiring aircraft manufacturers to provide 10% sustainable aviation fuel along with the aircraft delivery. Second, the fuel used during aviation test flights before delivery is often provided by the manufacturer. Third, aircraft leasing models introduce further complexity; for example, a manufacturer might provide a fuel package to a lessee.
- **An indicative poll** was conducted asking: Should companies use an aviation radiative forcing multiplier/index?
 - 1 of 11 members: Shall use an aviation radiative forcing multiplier/index
 - 0 of 11 members: Should use an aviation radiative forcing multiplier/index
 - 9 of 11 members: May use an aviation radiative forcing multiplier/index - *status quo in Scope 3 Standard*
 - 0 of 11 members: Stay silent – *status quo in Corporate Standard*
 - 1 of 11 members: Abstain
- **An indicative poll** was conducted asking: How should aviation emissions from indirect radiative forcing be reported?
 - 3 of 12 members: Within the physical GHG inventory
 - 7 of 12 members: Separately from the physical GHG inventory
 - 2 of 12 members: Abstain
- **An indicative poll** was conducted asking: Should GHG Protocol recommend a specific aviation radiative forcing multiplier/index?
 - 1 of 12 members: Yes, state value in the Corporate Standard
 - 6 of 12 members: Yes, but state in separate guidance
 - 4 of 12 members: No, this is beyond the scope of GHG Protocol
 - 1 of 12 members: Abstain
- **An indicative poll** was conducted asking: Do you support the following disclosure requirement on the use of an aviation radiative forcing multiplier/index?
Companies shall disclose if an aviation radiative forcing multiplier was used, and if so, the specific factor used.
 - 9 of 12 members: Yes, fully support
 - 1 of 12 members: Yes, with minor edits
 - 0 of 12 members: No
 - 2 of 12 members: Abstain
- **An indicative poll** was conducted asking: Do you support the following text on other indirect climate forcers?
Companies may separately report emissions of other indirect climate forcers.
 - 8 of 11 members: Yes, fully support

- 1 of 11 members: Yes, with minor edits
- 0 of 11 members: No
- 2 of 11 members: Abstain

Outcomes (e.g., recommendations, options)

- Outcomes from indicative polls will be reported following completion of the Subgroup 3 Meeting 14 feedback survey.

4. Other pending phase 2 items

- The Secretariat followed up on the following pending items from previous meetings: guidance for a recommendation on using the 20-year GWP, whether to include an “unclassified” data quality tier, and scope 1 disaggregation. Indicative polls were held following discussion. (Slides 39-54)

Summary of discussion

Global warming potential: 20-year time horizon

- The Secretariat reviewed preliminary outcomes on the 20-year GWP from previous Subgroup 3 meetings and introduced two topics for further discussion: how to define “significant methane emissions” and what guidance should be provided in the Corporate Standard on the use of the fossil and non-fossil methane GWP values.
- The Secretariat invited discussion; no comments were made.
- **An indicative poll** was conducted asking: Do you agree with using the Land Sector and Removals Standard definition of “significant” for defining “significant methane emissions”?
 - 10 of 12 members: Yes, fully support
 - 0 of 12 members: Yes, with minor edits
 - 0 of 12 members: No
 - 2 of 12 members: Abstain
- **An indicative poll** was conducted asking: Do you agree with the draft guidance and table on fossil and non-fossil methane?
 - 8 of 12 members: Yes, fully support
 - 1 of 12 members: Yes, with minor edits
 - 0 of 12 members: No
 - 3 of 12 members: Abstain

Data quality tiers: “unclassified” tier

- The Secretariat reviewed the current proposal on scope 1 data quality tiers and asked members whether they thought an “unclassified” tier should be included as an option.
- A member asked what happens when suppliers calculate emissions using spend-based emission factors and then provide that data to a reporting company. The Secretariat replied that any data passed along the value chain would maintain the data quality classification assigned when that data was collected. For example, if a supplier shares secondary data with a reporting company, then the reporting company should also document that data as secondary. The Secretariat noted that supplier-specific data is different from primary data, in that supplier-specific data could be either primary or secondary data.
- A member noted that an unclassified tier would promote feasibility, but expressed concern that it could inhibit the goal of transparency for data quality. They continued that adding an “unclassified” tier essentially makes reporting on the data quality tiers optional because a reporter could list all their emissions data in the unclassified tier. The Secretariat replied that promoting feasibility would indeed be the aim of the unclassified tier, and that it would effectively make reporting on data quality optional.
- A member noted they had heard of concerns from other stakeholders about the feasibility of the data quality tiers and suggested that reporting on the data quality tiers should be a recommendation (“should” statement) rather than a requirement (“shall” statement).

- Several members noted that whether reporting on the data quality tiers is a requirement or recommendation should be linked to the addition of the unclassified tier.
- A member asked whether there is any connection between the scope 1 calculation methods discussed earlier and the data quality tiers. For example, could all data calculated from a particular method be classified as primary or secondary? The Secretariat replied that some calculation methods are more likely to be associated with primary or secondary data, but that the correlation is not consistent and could not be used as a basis for classifying data as primary or secondary.
- A member expressed support for the unclassified tier and/or making the data quality tiers a recommendation, noting that some companies may have commercially sensitive data they do not wish to disclose by data quality tier.
- A member commented that the distinction between primary and secondary data will only be meaningful to companies if it has a direct consequence on their verification outcome (e.g., achieving limited or reasonable assurance). They continued that creating the data quality tiers without linking them to assurance levels would make it impossible to assess the real-world impact of choosing one tier over another, and there would not be an incentive for a company to opt for higher tier data.
 - The Secretariat asked how the member would propose linking the data quality tiers to assurance levels. The member replied that if primary data is the top tier, then it should be linked to a higher assurance level.
 - Another member noted that this link would create assurance issues, as many assurers currently argue that secondary data is assurable since factors are provided by authorities whereas the authenticity of primary data can be hard to provide.
- A member observed that many companies may choose between primary and secondary data based on which result has the lowest calculated emissions. Another member agreed, but noted that this often drives the selection of primary data.
- A member stated support for adding an unclassified tier if the reporting of data quality tiers is required.
- A member stated the importance of the revisions moving towards more accurate and credible data, and expressed concern about allowing monetary data and data that is unclassified based on data quality. They continued that an exception should be made for new reporters.
- **An indicative poll** was conducted asking: Should an “unclassified” tier be available for scope 1 data quality tiers?
 - 6 of 12 members: Yes, include an “unclassified” scope 1 data quality tier
 - 4 of 12 members: No, only provide “primary data” and “secondary data” scope 1 data quality tiers
 - 2 of 12 members: Abstain
- **An indicative poll** was conducted asking: Should reporting by scope 1 data quality tiers be a requirement or a recommendation?
 - 5 of 12 members: Shall report scope 1 data quality tiers
 - 5 of 12 members: Should report scope 1 data quality tiers
 - 2 of 12 members: Abstain

Scope 1 disaggregation by category

- The Secretariat reviewed poll results from the previous meeting on the topic of scope 1 disaggregation and highlighted two pending questions: whether scope 1 disaggregation by category should be a requirement or recommendation, and how biogenic methane and nitrous oxide should be categorized across the scope 1 categories.
- The Secretariat invited discussion; no comments were made.
- **An indicative poll** was conducted asking: Do you agree with the following text?
Companies may report land emissions subcategories.
 - 8 of 11 members: Yes, fully support
 - 2 of 11 members: Yes, with minor edits
 - 0 of 11 members: No
 - 1 of 11 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?
 - 4 of 10 members: Option 1 – Biogenic CH₄ and N₂O in “land emissions” category
 - 4 of 10 members: Option 2 – Biogenic CH₄ and N₂O distributed across categories
 - 2 of 10 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 14 feedback survey.

5. Wrap-up and next steps

- The Secretariat shared a summary of next steps including the schedule for upcoming meetings. (Slides 55-57)

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 14 topics.
- The next meeting will be a Full TWG meeting on Tuesday, June 30th, with two time options available:
 - Option 1: 08:00 ET / 14:00 CET / 20:00 CHN
 - Option 2: 16:00 ET / 22:00 CET / 04:00 CHN

Summary of written submissions received prior to meeting

Subgroup 3 Meeting 13: Complete poll results

- The Secretariat invited Subgroup 3 members to respond to Subgroup 3 Meeting 13 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.
- 18 responses were received, combining live meeting poll results and the feedback survey.
- **An indicative poll** was conducted asking: Should companies be required to report scope 1 emissions disaggregated by activity type?
 - 7 of 18 members: Companies shall disaggregate scope 1 emissions by activity type
 - 9 of 18 members: Companies should disaggregate scope 1 emissions by activity type
 - 2 of 18 members: Companies may disaggregate scope 1 emissions by activity type
 - 0 of 18 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should the category “Land Emissions” be added to the activity types for scope 1 emissions?
 - 9 of 18 members: Yes, fully support
 - 6 of 18 members: Yes, with minor edits
 - 1 of 18 members: No
 - 2 of 18 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?
 - 2 of 17 members: Companies shall report land emissions subcategories
 - 3 of 17 members: Companies should report land emissions subcategories
 - 9 of 17 members: Companies may report land emissions subcategories
 - 1 of 17 members: Stay silent
 - 2 of 17 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?

- 8 of 17 members: Biogenic CH₄ and N₂O in “land emissions” category
- 5 of 17 members: Biogenic CH₄ and N₂O distributed across categories
- 4 of 17 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: What guidance should the Corporate Standard provide on the 20-year GWP?
 - 0 of 18 members: Recommend 20-year GWP (“should” statement) for all reporters
 - 11 of 18 members: Recommend 20-year GWP (“should” statement) for reporters with significant methane emissions
 - 2 of 18 members: Recommend 20-year GWP (“should” statement) for specific reporters (e.g., certain industry, agriculture)
 - 5 of 18 members: Provide 20-year GWP as an option (“may” statement)
 - 0 of 18 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should the Corporate Standard provide any guidance on fossil and non-fossil methane GWP values?
 - 12 of 16 members: Yes, guidance should be provided in the CS on the use of fossil and non-fossil methane
 - 2 of 16 members: Yes, but just to bring the issue to reporters’ attention and refer them elsewhere
 - 2 of 16 members: No, stay silent on the issue in the CS
 - 0 of 16 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: What guidance should the Corporate Standard provide on other metrics (e.g., GTP, GWP*)?
 - 13 of 18 members: Provide other metrics as an option (“may” statement)
 - 5 of 18 members: Stay silent on other metrics – status quo
 - 0 of 18 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should companies use an aviation radiative forcing multiplier/index?
 - 3 of 17 members: Shall use an aviation radiative forcing multiplier/index
 - 6 of 17 members: Should use an aviation radiative forcing multiplier/index
 - 6 of 17 members: May use an aviation radiative forcing multiplier/index – *status quo in Scope 3 Standard*
 - 1 of 17 members: Stay silent – *status quo in Corporate Standard*
 - 1 of 17 members: Abstain, I need more information to respond
- **An indicative poll** was conducted asking: Should companies separately report the emissions of other indirect climate forcers (e.g., black carbon)?
 - 1 of 17 members: Shall separately report emissions of other indirect climate forcers
 - 4 of 17 members: Should separately report emissions of other indirect climate forcers
 - 9 of 17 members: May separately report emissions of other indirect climate forcers
 - 3 of 17 members: Stay silent – *status quo*
 - 0 of 17 members: Abstain, I need more information to respond