

Scope 3 TWG

Phase 2

Meeting Minutes

Meeting 13
Date: May 21, 2026
Time: 09:00 – 11:00 AM ET
Location: Virtual

Attendees

Technical Working Group Members

1. Nasser Ayoub, EPD International
2. Zola Berger-Schmitz, Science Based Targets initiative
3. Lindsay Burton, Ernst & Young
4. Stephanie Cap, WBCSD
5. Bin Chen, Fudan University
6. Leo Cheung, The Carbon Trust
7. Mathilde Crepy, ECOS
8. Dario Alessandro de Pinto, Banca d'Italia
9. Verena Ehrler, IESEG School of Management
10. Holly Emerson, Duke University
11. Hugo Ernest-Jones, Science Based Targets initiative
12. Ibrahim Eryazici, ISO
13. Victor Gancel, Danfoss
14. Maria Fernanda Gonzalez Salazar, ISO
15. Alasdair Hedger, Ellen MacArthur Foundation
16. Susanne Vedel Hjuler, Independent
17. Elijah Innes-Wimsatt, Conservation International
18. Zaour Israfilof, ISO
19. Kumar Moorthy Iyer, ISO
20. Tom Jackson, Loughborough University
21. Meghan Kennedy, NetApp
22. Michael King, Cisco Systems, Inc.
23. Marion Kurdej, EcoAct
24. Tim Letts, WWF
25. Alan Lewis, Smart Freight Center
26. Wenjuan Liu, RMI
27. Shannon McIlhone, Partnership for Carbon Accounting Financials (PCAF)
28. Nadia Montoto, KPMG
29. Elliot Muller, CIRAI, Polytechnique Montreal
30. Nicola Stefanie Paczkowski, BASF
31. Hetal Patel, Phoenix Group
32. Vishvesh Pavnaskar, Indorama Ventures
33. Benedicte Robertz, Umicore
34. Julie Sinistore, WSP
35. Arundhati Srinivasan, Maersk
36. Talita Sturba, University of Sao Paulo
37. Enric Tarrats, Banc Sabadell
38. Carl Vadenbo,ecoinvent association
39. Ulf von Kalckreuth, Deutsche Bundesbank

Guests

N/A

GHG Protocol Secretariat

1. Claire Hegemann
2. Luke Jones

Documents referenced

2. Scope 3 – Full Group – Meeting 13 - Presentation – 20260521 (“Presentation”)

Summary

Item	Topic and Summary	Outcomes
1	Attendance and housekeeping The Secretariat presented the meeting agenda, housekeeping rules, and decision-making criteria.	N/A
2	Waste-to-energy allocation The Secretariat presented the current approach for waste-to-energy emissions, laid out a decision tree for the TWG, with a particular focus on potential guidance to inform when a potential double count is likely to occur.	The Secretariat will share a post-meeting survey on WTE emissions with the TWG, outcomes of which will be worked through with a dedicated member taskforce.
3	Circularity survey results and subgroup planning The Secretariat presented the results of the pre-meeting indicative surveys on circularity and explained the process for the circularity taskforces.	The Secretariat will follow up with the TWG members who have shared their interest in joining a taskforce.
4	Category 10/11 survey results and next steps The Secretariat presented the results of prior category 10 and 11 surveys.	N/A
5	Next steps The Secretariat presented the next steps.	The next TWG meeting will be cancelled in order to allow sufficient time for the taskforces. The next meeting will be on July 9 th 2026.

Discussion and outcomes

1. Housekeeping

- Refer to Presentation slides 2 – 8.
- The Secretariat presented the meeting agenda, housekeeping rules, and decision-making criteria.

Discussion

- N/A

Outcomes

- N/A

2. WTE allocation

- Refer to Presentation slides 9 – 21.
- The Secretariat presented the current approach for waste-to-energy emissions, laid out a decision tree for the TWG, with a particular focus on potential guidance to inform when a potential double count is likely to occur.

Discussion

- A TWG member stated that there may not actually be a problem for the TWG to resolve. If the waste sender and the energy receiver were two different companies, both would report the emissions. If the companies coincide, there would be internal double counting, whereas in the normal case the double counting would be external. Creating an additional rule would lower aggregate emissions in cases where the waste-sending and energy-using companies coincide.
 - A TWG member stated that there is a problem with the current guidance, as outlined in one of the papers supporting the proposal to change allocation, but that the issue described is very region- or country-specific and relates to how waste-to-energy is mandated in Sweden.
- A TWG member stated that, in general, a company should report both scope 2 emissions from waste-to-energy plants and scope 3 category 5 emissions. They preferred a small risk of internal double counting over creating a large loophole for companies seeking to game the rules.
- A TWG member explained that they had prepared a paper outlining pros and cons of options 2, 3, and 4, which was shared with the Secretariat. The member highlighted several concerns with options 2, 3, and 4, including that the issue being addressed is highly specific to Sweden, where the grid is largely decarbonized and landfill is banned. Their paper treats waste-to-energy as a waste management service with energy as a byproduct, whereas in many regions such as the Middle East, Asia, and Africa, waste-to-energy is primarily used for energy generation to replace fossil fuels. This does not align with the global relevancy principle used in ISO's standards. They also expressed concern that greenhouse gas standards are intended to attribute emissions factually rather than prescribe policy, and stated their concern regarding auditability and verification.
 - The Secretariat stated that the paper would be shared with all members for consideration.
- A TWG member asked whether the group may be addressing the wrong problem. Greenhouse gas accounting routinely counts both upstream and downstream emissions, meaning the same emissions are counted multiple times across companies. If one company sends waste and another uses the resulting energy, this would simply follow the standard accounting treatment of downstream scope 3 and scope 2. If the same company performs both activities, the double counting becomes internal rather than external. They questioned whether a specific rule is necessary, as aggregate emissions would otherwise decrease.
- A TWG member summarized an Ellen MacArthur Foundation paper on the topic, stating that under the current approach manufacturers whose waste goes to incineration can report zero emissions, whereas the proposal would require them to report incineration emissions in scope 3. This is intended to incentivize circular economy activities across the value chain. The member added that they had spoken to network companies that also support the change, and referring to the "polluter pays" principle. Under the Swedish proposal, energy currently reported in scope 2 should instead be zero for all companies because it avoids landfill emissions, even though this is contentious because it places incineration on the same level as renewable energy. Incineration should instead be treated similarly to landfill, rather than recycling.
- A TWG member stated support for previous comments and supported option 3. They emphasized that changes to scope 3 accounting should not affect how scope 2 emissions are reported. Waste-to-energy competes with highly decarbonized energy sources and is not itself a low-carbon energy source. The member supported inclusion of these emissions in scope 3 under option 3. Regarding double counting, the risk is extremely low because it would require the exact same waste to return to the same company within the same reporting year.
 - The Secretariat stated that the scope 2 Secretariat has already expressed that there will not be changes to scope 2 treatment of energy generated from incineration
- A TWG member stated that they also lean toward required inclusion of incineration emissions in waste-to-energy facilities by default. Avoiding double counting is the exception rather than the rule, and broad omission based on rare cases is not justified. Default inclusion with a justified exclusion would make more sense.
- A TWG member provided an example involving a manufacturer, an incinerator, and an electricity consumer, stating that the manufacturer would report scope 3 category 12, the incinerator would report scope 1, and the electricity consumer would report scope 2.
 - A TWG member asked how a company producing plastic in Vietnam would report category 12 emissions if the product later ends up in waste-to-energy in Sweden, without traceability or company-level data systems.

- A TWG member agreed with required inclusion of incineration emissions in waste-to-energy facilities by default and asked whether the treatment depends on whether waste is sold or managed as a paid service. They asked whether selling waste as feedstock for incineration would place it under category 11 rather than category 5.
 - A TWG member responded that treatment depends on differing legal interpretations of waste ownership, which varies significantly across jurisdictions and complicates application of options 2, 3, and 4.
- The Secretariat asked whether the same conclusions being discussed should also apply to category 12 or whether they are limited to category 5.
 - A TWG member stated that for consistency reasons the same reasoning should apply to category 12.
 - A TWG member stated that consistency between Categories 5 and 12 would be their recommendation.
 - Several TWG members indicated their agreement.
- A TWG member drew a parallel between allocation of electricity generated from incineration and allocation of emissions from waste recycling. For recycling, emissions from the recycling process are allocated between scope 3 category 5 and scope 3 category 1, with the recycling process itself allocated to scope 3 category 1. They asked whether the same logic could apply to electricity generated from incineration, allocating those emissions to scope 2 rather than scope 3 category 5.
- A TWG member asked whether incineration without energy recovery is common and what the proposal would be in that case.
 - The Secretariat replied that the current rule only applies if there is energy recovery, and that incineration without energy generation would be fully reported in category 5.
 - A TWG member agreed with the Secretariat.
 - A TWG member stated that most waste-to-energy facilities are directly connected to the grid and that the difference in emission factors between average grid electricity and waste-to-energy electricity is negligible.
 - The Secretariat stated that this likely depends on the grid.
- A TWG member stated that the polluter pays principle should be considered when justifying emissions calculations. Waste incineration serves both as a waste treatment service and as energy production, and therefore both the waste producer and the waste-to-energy company should bear responsibility. The member referred to environmental product declarations and the concept of end-of-waste status as a way to determine allocation between the waste producer and the waste-to-energy company. If the waste has no value or negative value, emissions should be allocated to the waste producer, whereas if the waste has positive value, it should be treated as fuel and emissions allocated to the energy user.
- A TWG member responded that they did not understand why it should be treated as either/or. They agreed that waste generators should report emissions from incinerated products, while electricity users receiving electricity from incinerators should also report scope 2 emissions. Whether the incinerator purchased the waste is not relevant from a greenhouse gas accounting perspective, and the combustion process is not carbon neutral and should therefore be reflected in scope 2 emissions.
- The Secretariat presented potential options for how a reporting company can show that a double count between their own scope 2 and scope 3 emissions exists, including options based on feasible deliverability, or using the same framework as the scope 2 location-based hierarchy as per the recent public consultation. The Secretariat also presented quantification methods to establish the magnitude of the double count and factors that influence the calculation such as waste type, composition, and efficiency of energy recovery.
- A TWG member commented on temporal matching, stating that proposed scope 2 revisions include highly granular temporal matching. More granular approaches make data collection difficult but can help avoid double counting.
 - The Secretariat stated that the approach would be the same as what companies use for scope 2 calculations. However, if members identify an easier approach for temporal matching that deviates from scope 2, that would also be acceptable.
- A TWG member stated that, in their experience, many companies in industries that do not rely on third-party processors do not have reliable emission factors, and that this issue tends to be less material for them in category 5.

- A TWG member asked why such a detailed method is needed for a very specific double counting case, given that scope 3 already involves double counting.
- A TWG member stated that, among the options presented, the left-hand option on slide 19 makes more sense.
- A TWG member asked whether, for category 12, the issue would not exist if the product is intended to last more than one year, because it would not be incinerated within the same reporting year and therefore would not be double counted.
 - The Secretariat confirmed this understanding.
 - A TWG member stated that providing this as simple guidance would be very useful.
- A TWG member asked whether the same logic used for recycled waste could be applied here. Emissions from recycling are allocated to the new product from recycling under scope 3 category 1 rather than to recycled waste under scope 3 category 5, and the member suggested that emissions from incineration with energy recovery could similarly be allocated to scope 2 rather than scope 3 category 5 to simplify accounting and avoid double counting.
- A TWG member stated that they were not proposing changes to scope 2, but rather focusing on double counting within the scope 3 inventory. They noted that the total waste-to-energy emissions on the left-hand side of slide 19 are already included in scope 2.
 - The Secretariat clarified that the intent of the equation is not to change anything in scope 2.
 - A TWG member asked what would then be reported in scope 3.
 - The Secretariat responded that the intention would be to report the middle number, while the other values would be needed for the calculation.
- A TWG member asked if this could not be simplified.

Outcomes

- The Secretariat will share a post-meeting survey on WTE emissions with the TWG, outcomes of which will be worked through with a dedicated member taskforce.

3. Circularity survey results and taskforce planning

- Refer to Presentation slides 22 – 27.
- The Secretariat presented the results of the pre-meeting indicative surveys on circularity and explained the process for the circularity taskforces.

Discussion

- A TWG member noted that the AMI group is currently discussing certificates and related topics, and stated that this group should defer to AMI rather than make decisions independently. They added that there are several important questions that should not be treated lightly.
- A TWG member stated that limiting incentives for recycling decisions solely based on carbon dioxide emissions is contrary to a life cycle assessment approach, since other aspects such as resource availability also need to be assessed. They emphasized that any decision taken should not work against meaningful recycling.
- A TWG member stated that this is a greenhouse gas accounting standard, and that material efficiency is a relevant non-greenhouse gas indicator.
 - A TWG member agreed and stated that, given the importance now attached to greenhouse gas accounting, it would be dangerous to use it to determine whether recycling should occur. They emphasized that this is not the purpose of the method and reiterated that the protocol should remain technology agnostic.
 - A TWG member clarified that they were responding specifically to the point that the circular content cut-off method skews results, which they stated it does not.
- A TWG member asked whether these issues would be discussed further in the taskforces.
- The Secretariat confirmed as much. The recycling cut-off approach taskforce will determine criteria, either based on existing or new ones for acceptable system boundary approaches, and then assess where the options align against those criteria.

- A TWG member stated that it would be helpful to see both methods presented, but strongly advised that only one method should ultimately be required, as the two approaches would produce different outcomes. They emphasized that alignment is needed because boundary differences would hinder comparability of inventories across those categories going forward.
- A TWG member volunteered to share outcomes from discussions on circular content cutoff previously had within WBCSD alignment groups. The scenario analysis submitted as supplementary material to the circular content cutoff proposal for the TWG's consideration can also be explored to address some of the questions raised here.
- A TWG member stated that if the group decided to go with the single approach for the recycled content method, then guidance could be developed for the other options as well. In order to have a fair comparison of the methods it would be helpful to have a table showing what gets reported in the recycling process and at end of life. So that everyone has a comparable assessment.
 - The Secretariat agreed.

Outcomes

- The Secretariat will follow up with the TWG members who have shared their interest in joining a taskforce.

4. Category 10/11 survey results and next steps

- Refer to Presentation slides 28 – 33.
- The Secretariat presented the results of prior category 10 and 11 surveys.

Discussion

- N/A

Outcomes

- N/A

6. Next Steps

- Refer to presentation slides 34 – 36.
- The Secretariat presented the next steps.

Discussion

- N/A

Outcomes

- The next TWG meeting will be cancelled in order to allow sufficient time for the taskforces. The next meeting will be on July 9th 2026.

Summary of written submissions received prior to meeting

N/A