GREENHOUSE GAS PROTOCOL

Scope 3 Technical Working Group Meeting

Working draft, do not cite

Full TWG
Phase 2, Meeting 13

Circularity survey results, waste-to-energy accounting, category 10/11 results

May 21st 2026

WORLD RESOURCES INSTITUTE

World Business Council for Sustainable Development

(Draft; for discussion)

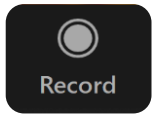
Agenda

- Housekeeping (5 mins)
- Waste-to-energy allocation (60 mins)
- Circularity survey results and subgroup planning (30 mins)
- Category 10/11 survey results and next steps (15 mins)
- Next steps (5 mins)

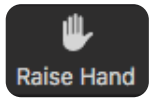
(Draft; for discussion)

Housekeeping and decision-making criteria

Welcome and Meeting information

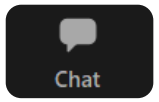


This meeting is recorded.



Please mute yourself by default and unmute when speaking

Please use the Raise Hand function to speak during the call.



You can also use the chat function in the main control.

Recording, slides, and meeting minutes will be shared after the call.

Housekeeping

- TWG members should **not disclose any confidential information** of their employers, related to products, contracts, strategy, financials, compliance, etc.

- In TWG meetings, **Chatham House Rule** applies:
  - "When a meeting, or part thereof, is held under the Chatham House Rule, participants are free to use the information received, but neither the identity nor the affiliation of the speaker(s), nor that of any other participant, may be revealed."

- **Compliance and integrity** are key to maintaining the credibility of the GHG Protocol
  - Specifically, all participants need to follow the **conflict-of-interest policy**
  - **Anti-trust rules** have to be followed; please avoid any discussion of competitively sensitive topics*

- Maintain a respectful approach to communicating by:
  - Assuming positive intent; making space for different perspectives; and defaulting to curiosity

* Such as pricing, discounts, resale, price maintenance or costs; bid strategies including bid rigging; group boycotts; allocation of customers or markets; output decisions; and future capacity additions or reductions

Decision-Making Criteria

- Evaluating options: Describe pros and cons of each option relative to each criterion. Qualitatively assess the degree to which an option is aligned with each criterion through a green (most aligned), yellow (mixed alignment), orange (least aligned) ranking system. Some criteria may be not applicable for a given topic; if so, mark N/A.
- Comparing options: The aim is to advance approaches that ideally meet all decision criteria (i.e. maximize pros and minimize cons against all criteria). If options present tradeoffs between criteria, the hierarchy should be generally followed, such that, for example, scientific integrity is not compromised at the expense of other criteria, while aiming to find solutions that meet all criteria.

Illustrative example	**Option A: Name**	**Option B: Name**	**Option C: Name**
1A. Scientific integrity	• Pros • Cons	• Pros • Cons	• Pros • Cons
1B. GHG accounting and reporting principles	• Pros • Cons	• Pros • Cons	• Pros • Cons
2A. Support decision making that drives ambitious global climate action	• Pros • Cons	• Pros • Cons	• Pros • Cons
2B. Support programs based on GHG Protocol and uses of GHG data	• Pros • Cons	• Pros • Cons	• Pros • Cons
3. Feasibility to implement	• Pros • Cons	• Pros • Cons	• Pros • Cons

Note: This is a summary version. For further details, refer to the full decision-making criteria included in the annex to the Governance Overview, available at https://ghgprotocol.org/our-governance.

(Draft; for discussion)

2026 workplan

GREENHOUSE GAS PROTOCOL

Pre-read

Full Scope 3 TWG Meetings - 2026

Meeting #	Date	Time	Topic
7	*Jan 15*	*9-11 AM ET*	• *EOY Survey review & Phase 2 (2026) SoW and Timeline review*
8	*Feb 5*	*9-11 AM ET*	• *Phase 1 review, Category 10/11 considerations*
9	*Feb 26*	*9-11 AM ET*	• *Phase 1 survey review, Category 10/11 considerations*
ISB Meeting	*Mar 12*	*n/a*	• *Approval of Phase 1 Revisions to-date and/or Progress Update for public disclosure*
10	*Mar 19*	*9-11 AM ET*	• *Category 10/11 (continued)*
11	Apr 9	9-11 AM ET	• Category 10/11 (continued)
12	*Apr 30*	*9-11 AM ET*	• *Category 10/11, Circularity, recycling, second-hand, and waste incineration*
13	**May 21**	**9-11 AM ET**	• **Circularity**
~~14~~	~~Jun 11~~	~~9-11 AM ET~~	• ~~Circularity (continued)~~ *proposed to remove and work in taskforces over June*
15	Jul 2	9-11 AM ET	• Circularity (continued) – *including presenting outputs from taskforce*
16	July 23	9-11 AM ET	• Finalize circularity and category 10/11 draft text review

(Draft; for discussion)

F3 – Waste-to-energy emissions accounting (1hr)

F3 | Current approach for waste-to-energy

pg. 80 *Technical Guidance:*

> *"If a company purchases energy from the same facility that it sends its waste to, then accounting for emissions from the waste-to-energy combustion process both upstream and downstream would double count the emissions.*
>
> *To avoid double counting, a company **should** account for upstream emissions from purchased energy generated from waste in scope 2 […]*
>
> *Companies **should** account for emissions from preparing and transporting waste that will be combusted in a waste-to-energy facility in category 5, but **should not** account for emissions from the waste-to-energy combustion process itself. These emissions **should** be included in scope 2 by the consumers of energy generated from waste."*

- The spirit of the approach is to **avoid internal double counting between a company's scope 2 and 3**, but there is no information on when this recommendation applies or when double counting is likely, i.e.:
  - The waste is treated in the same energy network as the reporting facility that generated the waste
  - No mention of comparing amounts of energy generated from waste vs energy consumed
  - The recommendation implies excluding incineration emissions by default in cases of potential double counting

F3 | Feedback from stakeholder survey

- **Feedback and proposal submitted:**
  - Several respondents proposed **allocating emissions attributable to waste combustion to the waste originator** and not the waste combustor or final energy consumer (i.e., Reverse Cut-off Method)
    - For example, a group of proposal submitters* called for:
      - Waste originator accounts for incineration emissions in scope 3
      - User of any energy recovered from waste incineration is free of environmental burden when reported in scope 2 (arguing that waste incineration is a waste treatment service, and energy capture a by-product)
        - » *Note that any changes to scope 2 are not in-scope of the Scope 3 revision process.*
        - » *Scope 2 Secretariat has already considered this topic and have communicated to the proposal submitters that they will not be allowing the use of a zero-emission factor for waste-derived purchased energy*
    - Others asserted that such a cut-off rule could inadvertently create loopholes for non-reporting
      - E.g., entities that import waste from other countries as WTE feedstock could report zero emissions from their energy generation

- **Other papers sent to the Secretariat:**
  - Ellen Macarthur Foundation** paper which proposes to:
    - Require **companies to include emissions from end-of-life incineration** in full, without energy discounting methods
    - To prevent double counting with scope 2, this is applicable unless the company can demonstrate that it directly consumes the same energy it generated at end of life.
  - Suggestion by an original proposal submitter to:
    - **Include incineration emissions for waste that a reporting company pays to dispose of**, in the reporting companies' scope 3
    - Exclude incineration emissions for waste that a reporting company does not pay to dispose of

* Proposals received likely to be a coordinated response via a WTE association body as are largely identical in wording

** https://www.ellenmacarthurfoundation.org/ghg-emissions-accounting

F3 | Decision tree for TWG

1. Should the waste originator **include incineration emissions in scope 3 category 5 by default**?
   - Either as a ***requirement*** or a ***recommendation***?
     - All or a proportion of total waste (e.g., waste that a company pays to dispose of, or waste that is classed as disposed of (and not recovered)*)?
   - Note that there will be no change to reporting requirements in scope 2
   - What about category 12?

2. What rules / guidance should be established to inform when a double count is likely to occur?
   - Demonstrate deliverability of energy?
     - *What does deliverability mean in this case?*
       - Spatial matching only?
       - Spatial and temporal matching?
   - How should the double count be quantified?

3. Does the **same logic apply to other forms of WTE?** (e.g., anaerobic digestors, landfill gas capture and combustion)

Discussion points ?

* e.g., EU's Waste Framework Directive outlines at what point an incineration treatment is classed as a recovery process (at 60-65% energy recovery efficiency) vs a disposal process.

F3 | Decision-making criteria for including by default

Criteria	Current approach (default to omission)	Default to recommended inclusion	Default to required inclusion	Required inclusion of 'disposed' waste or 'paid for' waste
1A. Scientific integrity	**Pros**: Avoids double counting risk, is a very determinate and clearly interpreted rule **Cons**: Excluding by default when scope 2 boundary is knowable has limited scientific basis. Systematic undercounting risk.	**Pros:** Inclusion by default ensures a more full or conservative accounting of a company's environmental impact **Cons**: May risk double counting of emissions may undermine validity. Lack of physical traceability may create illusion of a more robust rule that is actually less clear and less determinate than the existing approach	**Pros:** Inclusion by default ensures a more full or conservative accounting of a company's environmental impact **Cons**: Rules of exclusion needs specification but is unlikely to be based on 'traceability of waste to WTE' which limits how representative any results would be; less of a determinate rule if based solely on 'potential for double count'	**Pros**: Aligns better with existing GHGP existing definition of waste. **Cons:** Doesn't necessarily avoid double counting risk on its own. Applicable most to cat 5 (less so cat 12), and then might just be a reclassification as any sold 'waste' would then be accounted for category 10/11 anyway.
1B. GHG accounting and reporting principles	**Pro:** Reduces double-counting, but ensures consistency with clear structure **Cons**: Violates completeness and conservativeness principles	**Pros:** Aligns with completeness and relevance principles **Cons**: Recommendation status weakens consistency, transparency, and comparability	**Pros:** Completeness and relevance principles are improved (for category 5) **Cons**: Methodology needs definition	**Pros**: Arguably makes reporting more relevant, transparent and more complete **Cons**: Completeness is not total. Not clear whether residual WTE emissions are in category 10/11
2A. Support decision making that drives ambitious global climate action	**Pros:** Lower reporting burden may encourage participation and aid the uptake of WTE technologies in areas with grids that are yet to be decarbonized **Cons:** Systematic undercounting masks true emissions exposure and doesn't encourage waste reduction policies	**Pros**: Provides better emissions visibility to make informed decisions **Cons**: Discretionary exclusions can still obscure hotspots	**Pros:** Full emissions picture supports decision-making, supplier engagement, and credible planning **Cons**: Higher data requirements may slow adoption in early stages	**Pros:** Moves responsibility of active disposal treatment choices to waste originator **Cons:** Doesn't incentivize circularity/reusability of sold products in category 12
2B. Support programs based on GHG Protocol and uses of GHG data	**Pros**: Existing approach is easy to map to basic reporting frameworks **Cons**: If data reporting is incomplete, then this undermines downstream programs	**Pros**: Improved completeness aids interoperability **Cons**: Voluntary nature may still produce heterogeneous datasets that limit interoperability	**Pros:** A mandatory approach produces consistent data with regulatory disclosure and could be auditable **Cons**: Downstream programs must align on what rules for exclusion are. May require target rebaselining	**Pros:** A mandatory approach would produce more consistent and comparable data and could be auditable **Cons:** Downstream programs must align on new rules for inclusion. May require target rebaselining
3. Feasibility to implement	**Pros**: Lowest burden	**Pros:** Low burden but depends on how a company would show double counting exists	***Depends on how double count/'deliverability' rules are designed – would be designed by subgroup F3***	**Pros**: Simple to implement for category 5 (fundamentally a spend-based approach) **Cons**: Not applicable to category 12 but could be considered a solution only for cat 5

F3 | Decision tree for TWG

1. Should the waste originator **include incineration emissions in scope 3 category 5 by default**?
   - Either as a ***requirement*** or a ***recommendation***?
     - All or a proportion of total waste (e.g., waste that a company pays to dispose of, or waste that is classed as disposed of (and not recovered)*)?
   - Note that there will be no change to reporting requirements in scope 2

2. What rules / guidance should be established to inform when a double count is likely to occur?
   - **Demonstrate deliverability of energy?**
     - *What does deliverability mean in this case?*
       - Physical delivery via behind-the-meter connections?
       - Spatial matching only?
       - Spatial and temporal matching?
   - How should the double count be quantified?

3. Does the **same logic apply to other forms of WTE?** (e.g., anaerobic digestors, landfill gas capture and combustion)

Discussion points

F3 | Demonstrating double count – consolidation with scope 2

- A double count between scope 2 & 3 can only physically arise where the reporting company consumes energy from the same WTE facility that the reporting company's waste is disposed at
- Scope 2 location-based reporting (as per phase 1 update report) requires use of the most granular emission factor accessible to the reporting company
- **Spatial boundary** implied by a company's chosen scope 2 emission factor defines the grid area within which waste-derived energy can be considered relevant.
  - This same boundary *could* be considered for determining whether there is a double count of emissions
- Similarly, the **temporal granularity** could be considered in the same way

Proposed Location-based Emission Factor Hierarchy

Spatial Boundary	Temporal Granularity	Type
Local boundary Balancing area subregion as defined by the market operator*	Hourly	Consumed**
	Monthly	
	Annual	
Operational grid boundary Grid balancing area / control area / Independent System Operator (ISO) region / Load-Frequency Control (LFC) area. These options can sometimes align with national or subnational boundaries (e.g. province, state or territory boundary).	Hourly	Consumed
		Produced
	Monthly	Consumed
		Produced
	Annual	Consumed
		Produced
Grid-wide or national boundary Wide area synchronous Grid / Grid Interconnection (for countries made up of multiple synchronous grids)*** National (for rest of world)	Hourly	Consumed
		Produced
	Monthly	Consumed
		Produced
	Annual	Consumed
		Produced

* A subregion or zone that is defined by a market operator/balancing area for operational, planning, and/or reliability purposes. Examples include load zones, local balancing areas, reliability zones, congestion zones, etc.

** - Note that production-based factors are not presented as options for the most granular spatial boundary, as there is a minimum geographic boundary required for production-based factors to be relevant

F3 | Demonstrating double count – consolidation with scope 2

To show that emissions could be double counted, there are several potential approaches:

Options may be:

Exclusion of incineration emissions from scope 2 when:

1. **Plausible deliverability** – the WTE facility is physically capable of delivering the energy to the reporting company's location under normal conditions (i.e., do not refer to the hierarchy)

2. **Spatial match** – waste is processed at a WTE facility within the same spatial boundary as used for a company's scope 2 emissions calculations

3. **Spatial and temporal match** –
   - Waste is processed at a WTE facility within the same spatial boundary (i.e. option 2); and
   - Energy from the WTE facility can be temporally matched to the company's consumption, using the same granularity as used for scope 2 calculations

Proposed Location-based Emission Factor Hierarchy

Spatial Boundary	Temporal Granularity	Type
Local boundary Balancing area subregion as defined by the market operator*	Hourly	Consumed**
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	Monthly	Consumed
		Produced
	Annual	Consumed
		Produced

F3 | Decision tree for TWG

1. Should the waste originator **include incineration emissions in scope 3 category 5 by default**?
   - Either as a ***requirement*** or a ***recommendation***?
     - All or a proportion of total waste (e.g., waste that a company pays to dispose of, or waste that is classed as disposed of (and not recovered)*)?
   - Note that there will be no change to reporting requirements in scope 2

2. What rules / guidance should be established to inform when a double count is likely to occur?
   - Demonstrate deliverability of energy?
     - *What does deliverability mean in this case?*
       - Physical delivery via behind-the-meter connections?
       - Spatial matching only?
       - Spatial and temporal matching?
   - How should the double count be quantified?

3. Does the **same logic apply to other forms of WTE?** (e.g., anaerobic digestors, landfill gas capture and combustion)

Discussion points

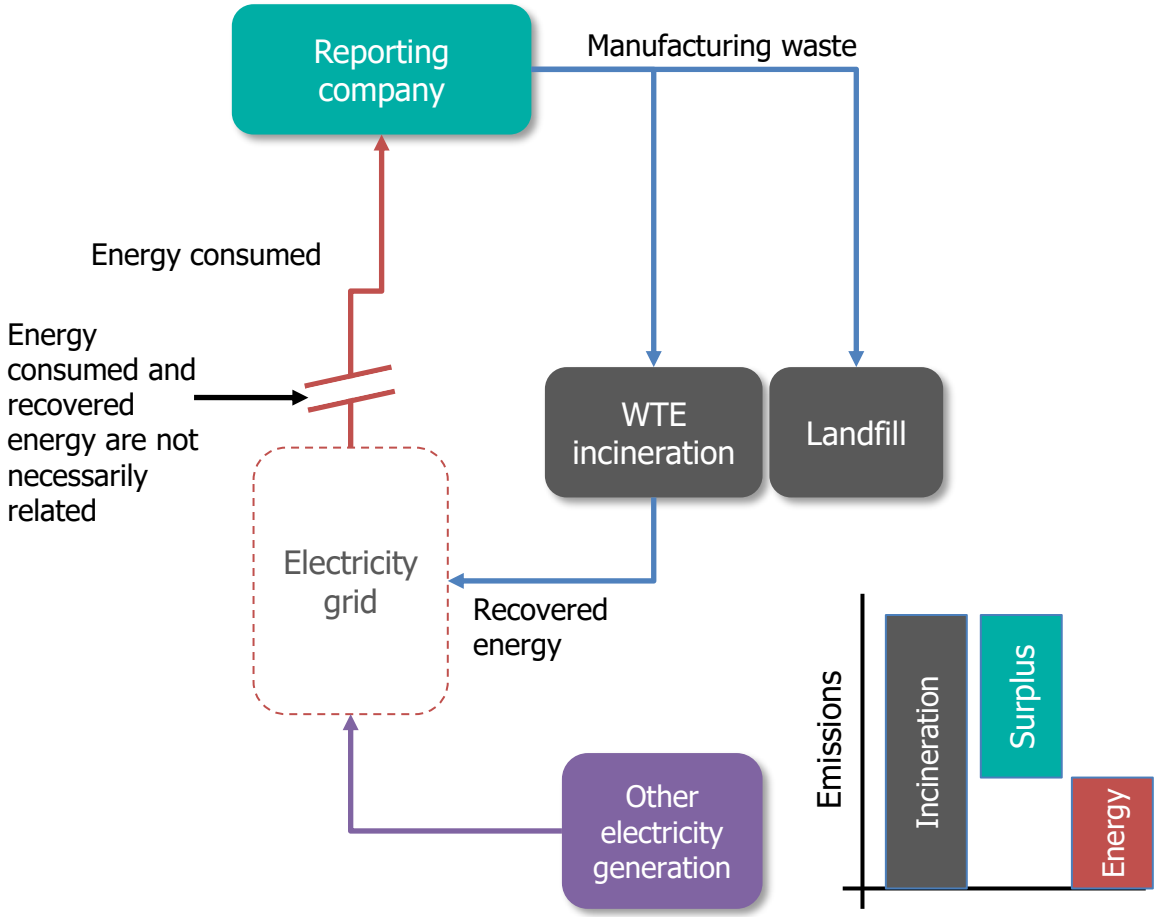
F3 | Quantifying the magnitude of the double count

Physical relationship between waste-derived energy and scope 2 energy consumption:

- For grid connected WTE facilities, there is no causal physical relationship between energy generated from a reporting company's waste and the purchased energy consumed by that company in scope 2
  - Behind-the-meter connections between reporting company and WTE facilities are an exception and a distinct case

Surplus emissions

- Where fossil combustion emissions from incineration exceed the scope 2 emissions attributable to recovered energy, an overly simple approach (e.g., total exclusion from scope 3) could understate total emissions in current approach
- This situation is more likely where waste has high calorific content, waste type has high fossil carbon content, and/or WTE facility energy recovery is inefficient



F3 | Quantifying the magnitude of the double count

$$E_{WTE} = S3_{WTE,cat5\&12} + S2_{WTE}$$

Estimating total WTE emissions (E_{WTE}):

- Emission factors vary significantly based on:
  - Waste type and composition
  - Fossil/biogenic carbon fraction

Is there a minimum acceptable method for quantifying total WTE emissions?

Estimating double counted scope 2 emissions ($S2_{WTE}$):

- Requires an estimate of resultant energy that the reporting company then consumes:
  - Energy recovery is influenced by:
    - Calorific content of the waste sent for WTE treatment
    - Efficiency of the WTE facility
- Also requires an emissions intensity assumptions for this energy:
  1. **Generic waste emissions intensity:** Estimating double count using generic emission factors.
  2. **Grid-specific factors:** Using emission intensities derived from waste-to-energy sources to the grid used
  3. **Facility-specific factors: disaggregation:** Using emissions intensities from facility-specific data

Is there a minimum quality method for quantifying the emissions to be discounted?

F3 | Decision tree for TWG

1. Should the waste originator **include incineration emissions in scope 3 category 5 and 12 by default**?
   - Either as a ***requirement*** or a ***recommendation***?
     - All or a proportion of total waste (e.g., waste that a company pays to dispose of, or waste that is classed as disposed of (and not recovered)*)?
   - Note that there will be no change to reporting requirements in scope 2

2. What rules / guidance could be established to inform when a double count is likely to occur?
   - Demonstrate deliverability of energy?
     - *What does deliverability mean in this case?*
       - Spatial matching only?
       - Spatial and temporal matching?
   - How should the double count be quantified?

3. Does the **same logic apply to fossil emissions from other forms of WTE?** (e.g., anaerobic digestors, landfill gas capture and combustion)

Discussion points

F3 | WTE technology types

- While the current recommendation discusses **incineration**, it is important to consider whether this rule applies to other forms for WTE technologies as well, such as:

Gas recovery

- Capture of gas from decomposition of waste at existing waste treatment sites (e.g., landfills).
- Captured gas may be fossil in origin, so combustion and fugitive leak emissions are in scope of a fossil scope 3 inventory

Anaerobic digestion

- Biodegradation of organic wastes in the absence of oxygen in the presence of anaerobic microorganisms
- Any combustion of resultant gas will produce bio-CO2 (i.e., outside the scope of the scope 3 revisions)
- Any fugitive leaks at AD plants will be in scope, though.

Co-processing

- Combustion process in industrial systems where RDF (or solid-derived fuels SDFs) are combusted alongside non-waste energy sources
- Usually **behind-the-meter** treatment (i.e., isn't provided as an external energy source for other)
- A subtype of incineration

Gasification

- Partial oxidation of waste in controlled conditions that produces synthetic gas for further combustion or use as a chemical feedstock
- Usually **behind-the-meter**

Pyrolysis

- Thermal degradation of waste at lower temperatures than incineration, in the absence of oxygen producing liquid fuels for further combustion of use as a chemical feedstock
- Usually **behind-the-meter**

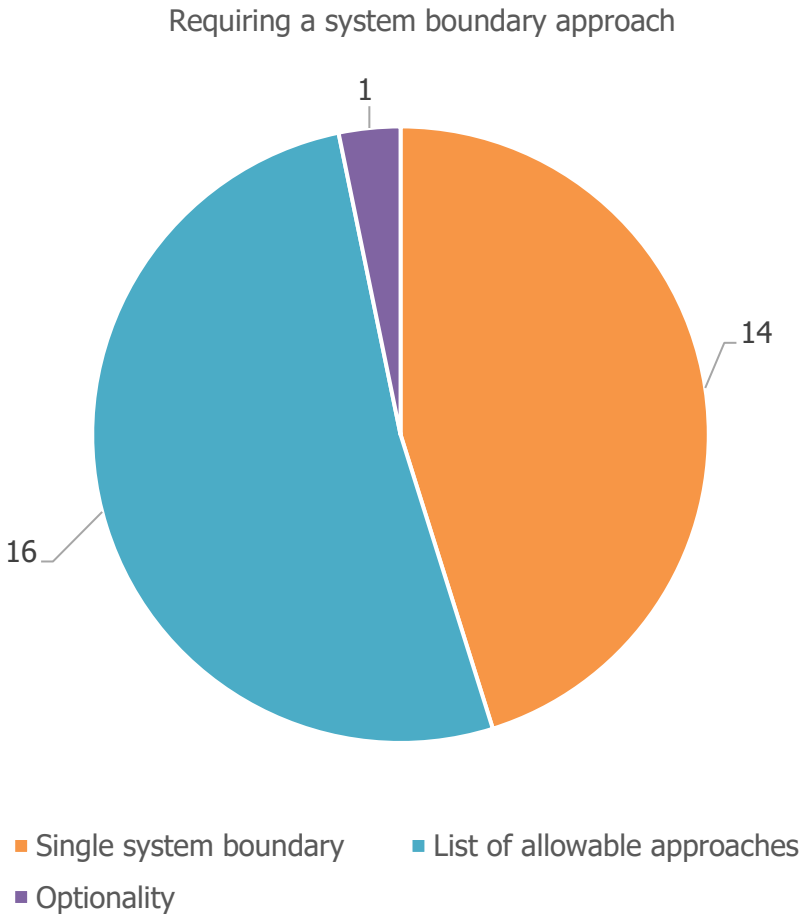
- Do the **same rules apply all types of WTE**? Or only incineration (which will have the biggest fossil-based emissions associated with it)

(Draft; for discussion)

Circularity survey results and taskforce set-up (30 mins)

For discussion

Survey results

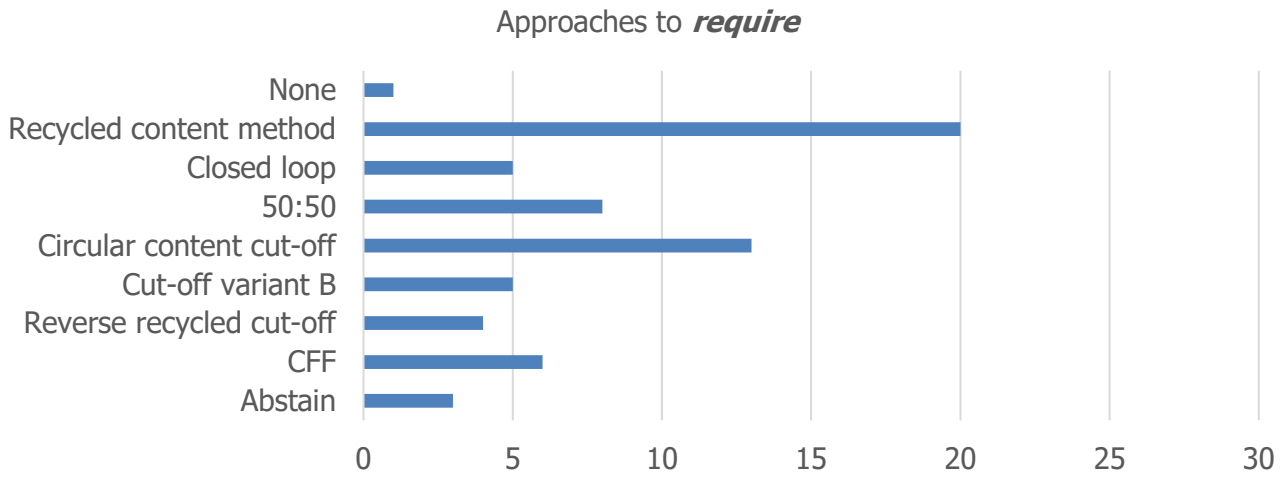


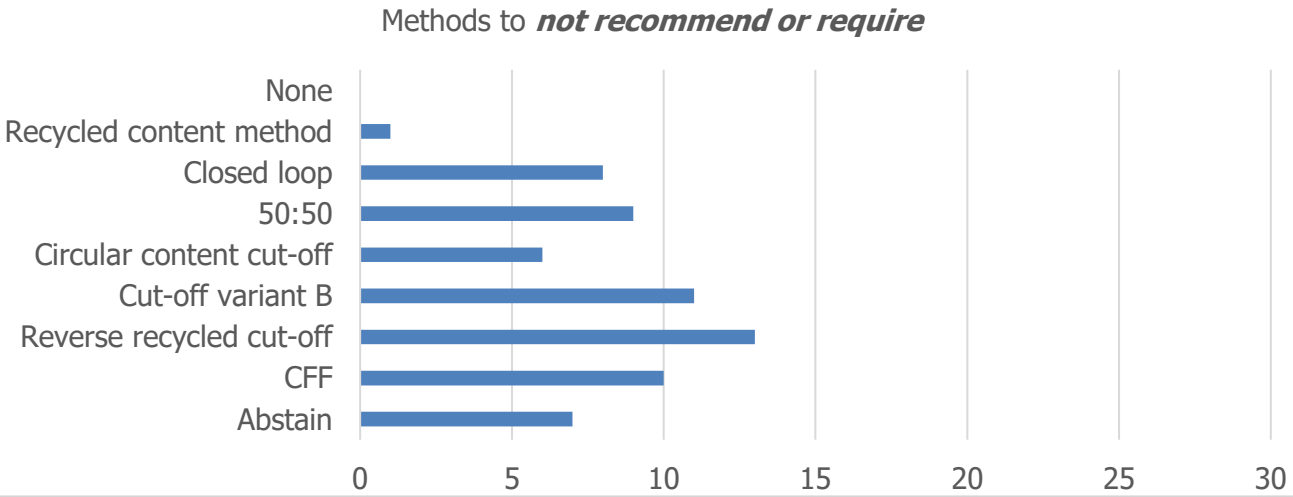
- Near-unanimity that unconstrained optionality is unacceptable.
- Less clear resolution on whether a single or a defined list of system boundary approaches should be used.

- What is the priority problem to solve for this consideration?
  - Comparability across companies?
  - Methodological consistency?
- Are there legitimate material- or sector-specific reasons why one single method genuinely cannot work universally?
- Does creating a defined list of approaches create a “race to the easiest” dynamic where companies choose whichever method minimizes footprint?

Total votes (as of 26th May am) – 31 votes

Survey results





- In terms of 'net positives', the most supported approaches are:
  - Recycled content method (+19 net)
  - Circular content cut-off method (+7 net)
- Other methods have more contestation

Secretariat proposals are either:

1. Work with taskforce to update existing text to provide two updated versions of text:
   - One with single approach (recycled content method)
   - One with multiple approaches (recycled content method + circular content cut-off)

OR

2. Work with taskforce to:
   - Define criteria* against which to assess whether system boundary approaches:
   - Provide assessment of all boundary approaches options using said criteria ahead of a second TWG vote in early July

* criteria could be based on existing decision-making criteria or other more specific criteria (e.g., data availability, avoidance of perverse incentives, consistency with established frameworks, sensitivity to assumptions

Proposed topics in Series F

Based on topics outlined in the Scope 3 Standards Development Plan.

Topic code	Description	Proposed approach
F1	Establishing or revising relevant **circular economy definitions**	*Taskforce or Secretariat asynchronous proposal*
F2	Consideration of **recycling cut-off approach**. Subtopics may include: • Whether to standardize any particular cut-off approach, or approaches, for recycled, reused, and refurbished materials. • Develop additional guidance, as needed, to interpret system allocation rules	*TBD: depends on outcome of previous discussion*
F3	**Waste-to-energy allocation** rules, including: • Consideration of approach • Strengthening of surrounding documentation to reduce misinterpretation	*TWG discussion*
F4	Establish circular economy **accounting examples for circular economy activities** (including reuse, refurbishment, etc.) to highlight how emissions are classified and appropriate scope 3 categories for reporting	*Taskforce*
F5	Identify and **establish circular economy accounting rules/recommendations** for non-virgin material inflows, by-products, repurposing activities, non-virgin material outflows that emerge from conversations on F1-F4 *(unless already handled elsewhere)*	*Come back to this in July (if needed)*

GREENHOUSE GAS PROTOCOL

Pre-read

Workplans for topics

		Week commencing						
F1 Definitions	**Lead**	**18/05/2026**	**25/05/2026**	**01/06/2026**	**08/06/2026**	**15/06/2026**	**22/06/2026**	**29/06/2026**
Existing definitions and provisional additional definitions circulated	Secretariat							
Taskforce 1 kick-off call	Secretariat		KO					
Taskforce 1 reviews definitions (asynchronously)	Taskforce 1							
Secretariat consolidates definitions and finalises draft version	Secretariat							
Presentation of definitions to TWG	Secretariat							TWG

		Week commencing						
F2 Recycling cut-off approach	**Lead**	**18/05/2026**	**25/05/2026**	**01/06/2026**	**08/06/2026**	**15/06/2026**	**22/06/2026**	**29/06/2026**
Survey on recycling cut-off approach	TWG							
Analysis of responses	Secretariat							
Decision on approach #1 or approach #2	Secretariat							
Approach #1 (pursuing a standardized approach)								
Taskforce 2 kick-off call (including detailed results analysis)	Secretariat			KO				
Secretariat shares existing text in editable format	Secretariat							
Taskforce 2 prepares draft revised text	Taskforce 2							
Presentation of proposed approach to TWG	Secretariat							TWG
Approach #2 (pursuing guidance-led approach)								
Taskforce 2 kick-off call (including detailed results analysis)	Secretariat			KO				
Secretariat shares structure for guidance development with any relevant existing tex	Secretariat							
Catch-up meeting	Secretariat							
Contributions to guidance drafting	Taskforce 2							
Presentation of approach to TWG	Secretariat							TWG

Workplans for topics

		Week commencing						
F3 Waste-to-energy allocation approach	**Lead**	**18/05/2026**	**25/05/2026**	**01/06/2026**	**08/06/2026**	**15/06/2026**	**22/06/2026**	**29/06/2026**
Preparation of F3 materials	Secretariat							
TWG meeting discussion	TWG	**TWG**						
Post-meeting survey on preferred option	TWG							
Survey results analyses	Secretariat							
Taskforce 3 kick-off with survey results	Secretariat				**KO**			
Secretariat shares existing text in editable format	Secretariat							
Draft revisions	Taskforce 3							
Presentation of approach to TWG	Secretariat							**TWG**

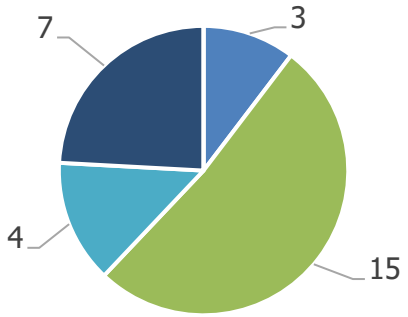
		Week commencing						
F4 Circular economy accounting classification	**Lead**	**18/05/2026**	**25/05/2026**	**01/06/2026**	**08/06/2026**	**15/06/2026**	**22/06/2026**	**29/06/2026**
Secretariat drafts an initial skeleton template for examples	Secretariat							
Taskforce KO, allocation of examples, and standardising input	Secretariat		**KO**					
Taskforce draft examples	Taskforce 4							
Consolidation of examples	Secretariat							
Presented of examples to TWG								**TWG**

(Draft; for discussion)

Category 10/11 survey results

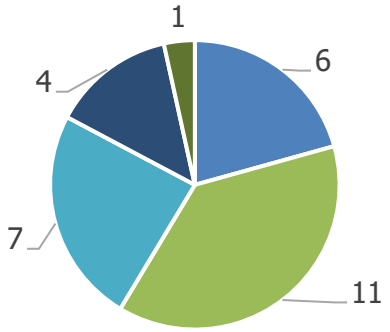
Category 11 - Quantification approaches

Quantification approach in category 11



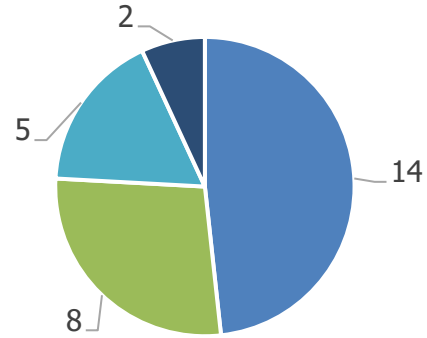
- Require both
- Require current (recommend annualized)
- Require annualized (recommend current)
- Optionality
- Abstain

Use of projected emission factors



- Required for some, recommended otherwise
- Recommended
- Optional
- Disallowed
- Abstain

Category 12 method (if cat 11 changed)



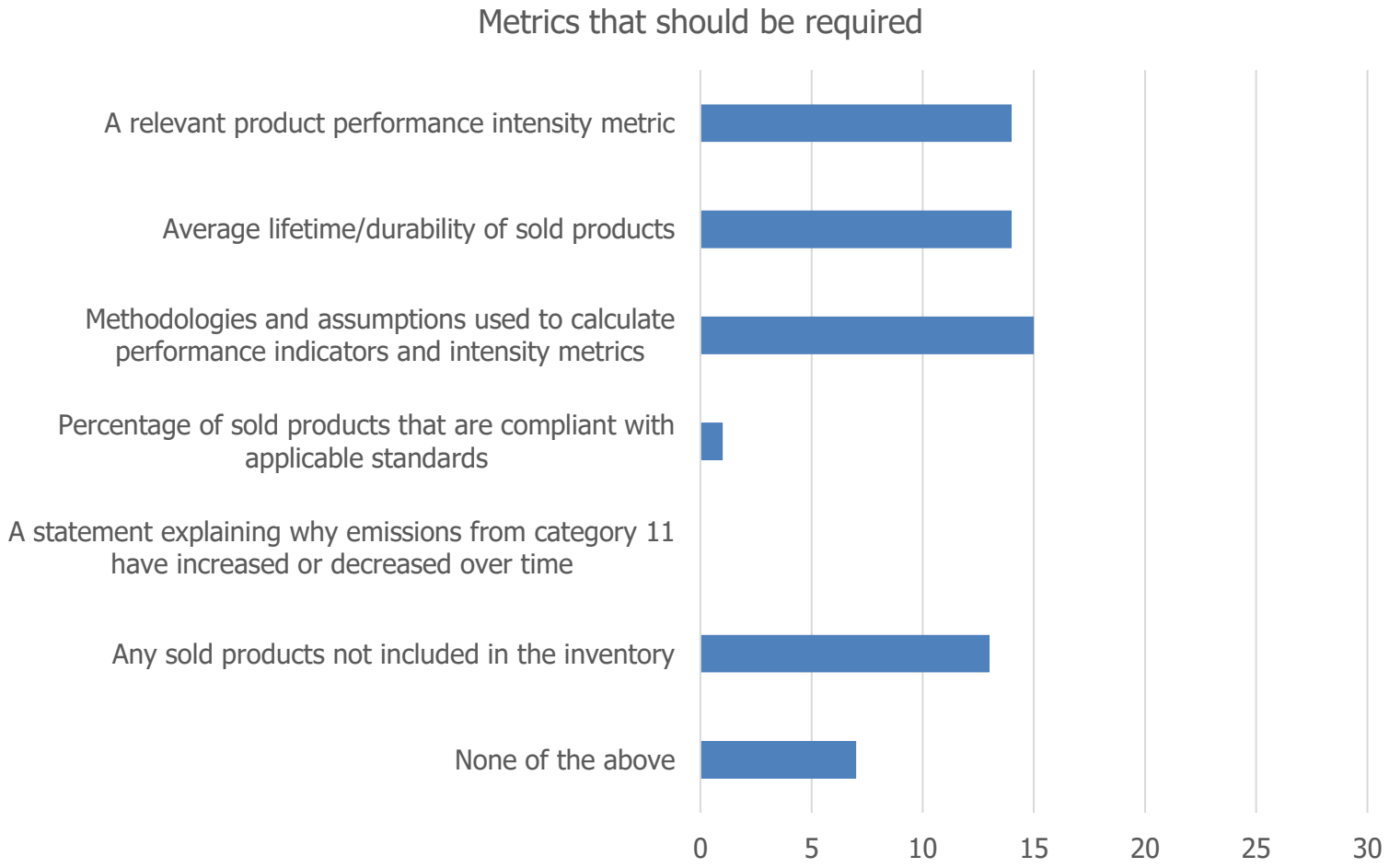
- Maintain existing approach
- Hybrid approach
- Annualized
- Abstain

- Slim majority voting for requiring the current approach and recommending the use of an annualized approach as a performance metric
- Strong preference to either recommend or make optional the use of projected emission factors.

The Secretariat will draft some guidance on the use of projected emission factors as a part of a category 10/11 package for review.

Total votes (as of 26th May am) – 29 votes

Category 11 - Reporting metrics



- Around half voted to **require:**
  - *Relevant product performance intensity metric*
  - *Average lifetime/durability*
  - *Methodologies and assumptions used to calculate indicators and intensity metrics*

Secretariat will draft text with options of:

1) Requiring these metrics; and

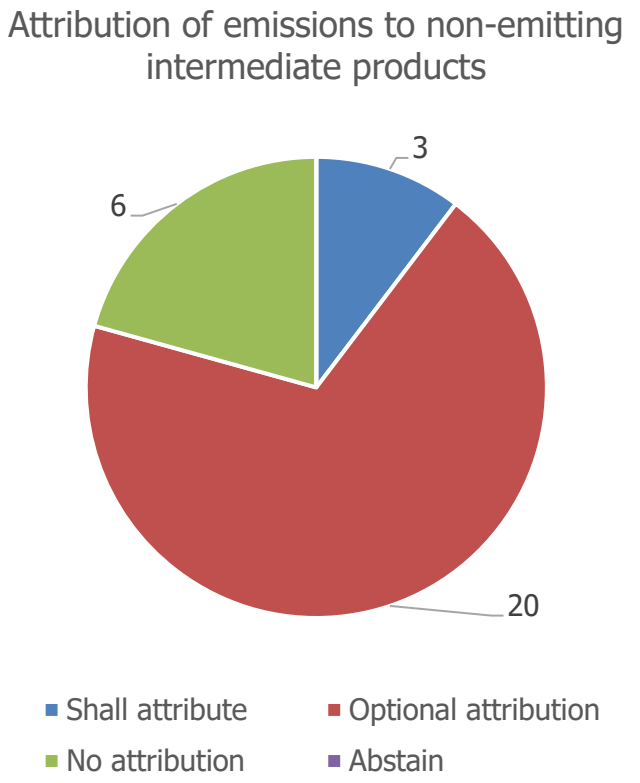
2) Maintaining optionality

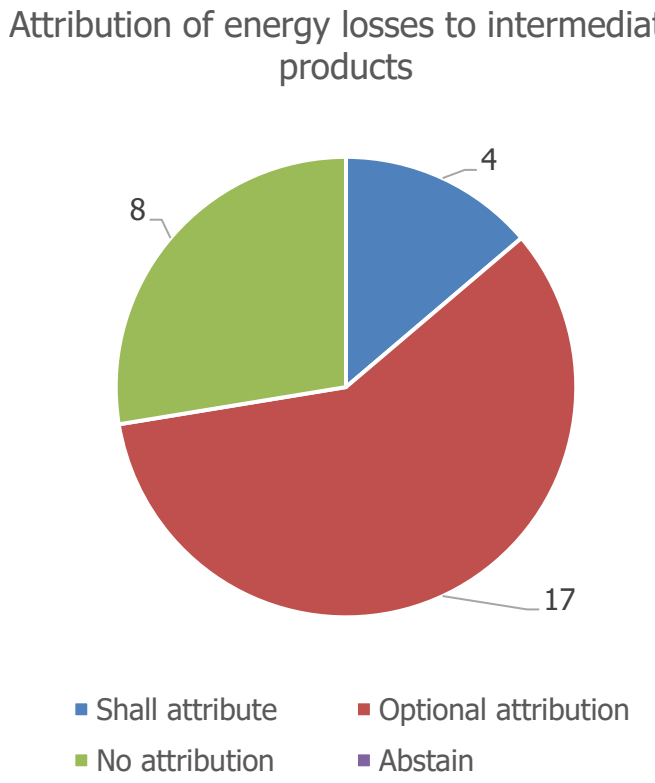
and include a vote on these metrics in the final package (a question for each)

Total votes (as of 26th May am) – 30 votes

For discussion

Category 11 - Attribution to intermediate products

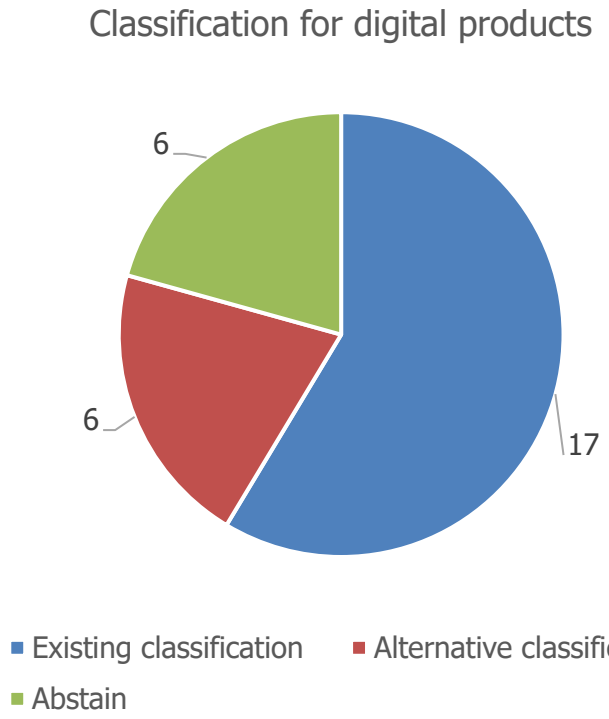


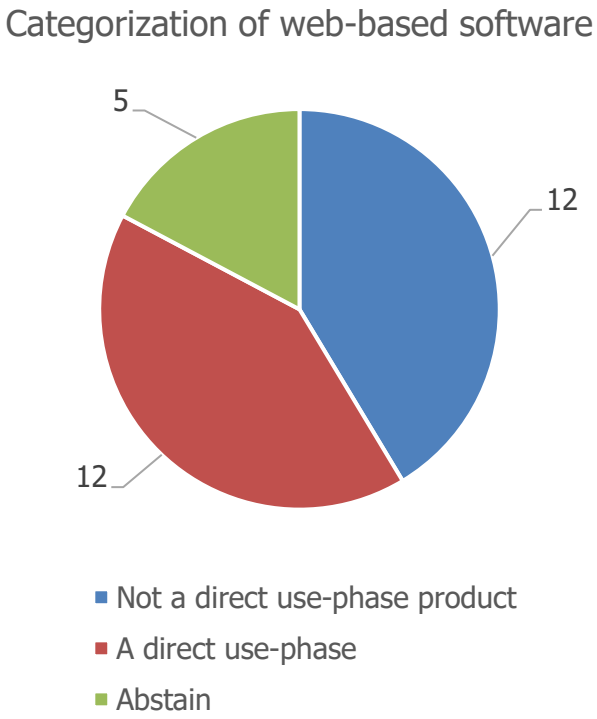


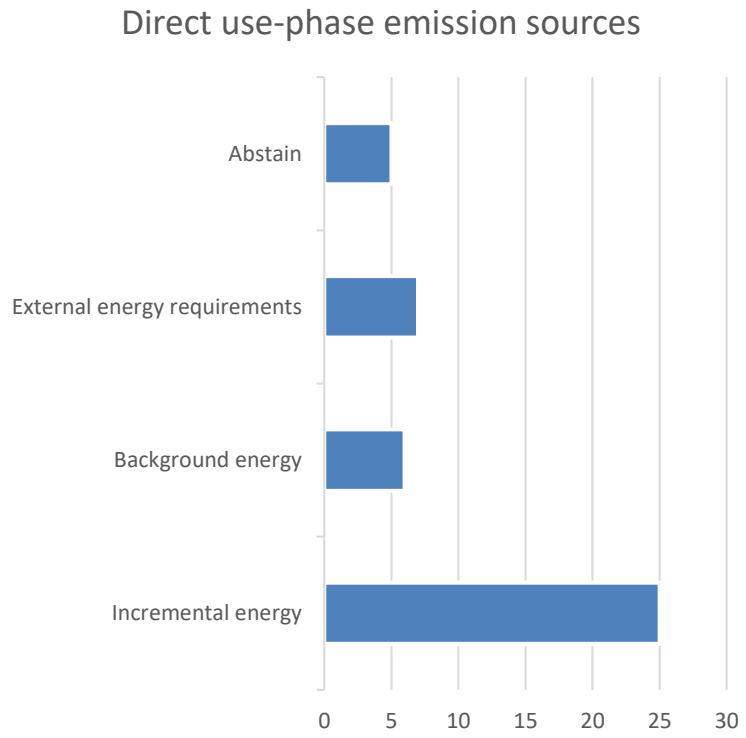
- Attribution to intermediate products (when the intermediate product doesn't emit GHGs or consume energy):
  - Classed as indirect use-phase emissions
  - Same with energy losses

Total votes (as of 26th May am) – 29 votes

Category 11 - Digital products







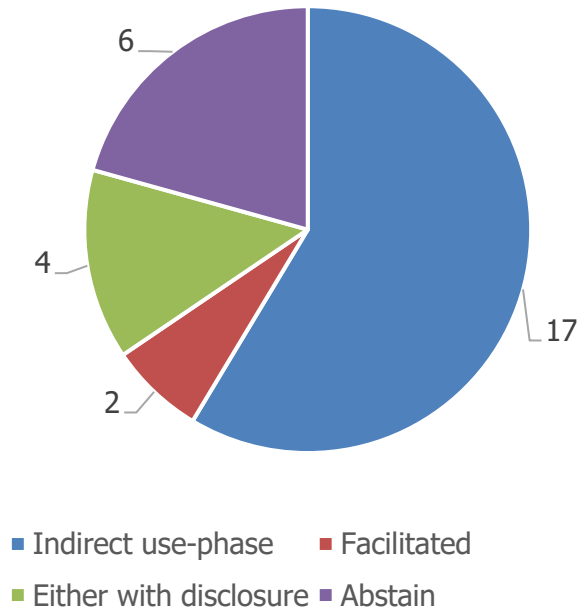
- No clear view on whether web-based software should be maintained as an example of a product with direct use-phase emissions.
  - If not direct use-phase emissions, then majority support inclusion in category 11 (graph on next slide for this)
  - Incremental energy is the emissions source that would be included in direct use-phase emissions (if included there)

Secretariat will draft category 10/11 text with outstanding decision for this item included as options for later voting, for TWG review in July

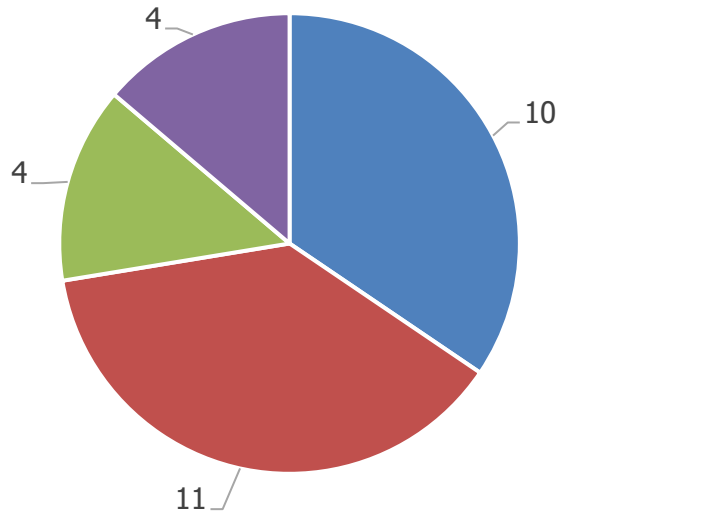
Total votes (as of 26th May am) – 29 votes

Category 11 - Digital products (2)

Web-based software reporting (if not a direct use-phase emission)



Reporting of energy consumption in controlled systems



Total votes (as of 26th May am) – 29 votes

(Draft; for discussion)

Next Steps

Next steps

- GHG Protocol Secretariat:
  - A survey related to waste-to-energy will be shared over the next couple of days
  - Category 10/11 will be updated in line with latest survey results and shared for review in July.
    - A template for any examples or case studies for accounting in category 11 will also be shared. Please review this template and provide input if you have time
  - Taskforces will be kicked off over the next few weeks
  - Distribute the recording
  - Distribute meeting minutes and the feedback form
  - Update and distribute meeting slides with latest survey results

- Next meeting:
  - **Next full TWG: July 9th Meeting #14 at 9 - 11 AM ET**

GREENHOUSE GAS PROTOCOL

Thank you!

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