

# Independent Standards Board – Meeting #4 Summary

Date: 01 November 2024

Time: 08:30 – 11:00 ET

Location: Virtual

## Attendees

### Members

Alex Bassen  
Suzanne Greene  
Owen Hewlett  
Heather Keith  
Viola Lutz

### GHG Protocol Secretariat

Pankaj Bhatia  
David Burns  
Natalia Chebaeva  
Alexander Frantzen  
Iain Hunt  
Michael Macrae  
Ralf Pfizner  
David Rich  
Michaela Wagar

## Agenda and Decisions

Item	Topic and Summary	Decisions
1	<p><b><i>Welcome &amp; Introduction</i></b></p> <p>The Chair welcomed new member Viola Lutz and expressed a commitment to alternate meeting times to better accommodate members outside of North America and Europe. The Chair informed members that the Land Sector and Removals standard process would be discussed at the next meeting.</p>	The ISB was not asked to make any decisions.
2	<p><b><i>Key Issues by Workstream</i></b></p> <p><u>Corporate Standard</u></p> <p>The Secretariat presented an overview of the Corporate Standard work plan, to be carried out across three subgroups over two phases. The Secretariat highlighted key issues for Phase 1: objectives and principles (including comparability of GHG information), organizational boundaries (including alignment with financial accounting, and operational boundaries (including a scope 3 reporting requirement). ISB members posed questions and shared preliminary views on these topics.</p> <p><u>Scope 2</u></p> <p>The Secretariat presented an overview of the Scope 2 work plan, split between Phase 1 and Phase 2 topics. The presentation included key issues for the Scope 2 revision process: whether changes to the required reporting methods were needed, improvements to location-</p>	The ISB was not asked to make any decisions.

	<p>and market-based methods and project accounting. ISB members posed questions and shared preliminary views on these topics.</p> <p><u>Scope 3</u></p> <p>The Secretariat presented an overview of the Scope 3 work plan, split between Phase 1 and Phase 2 topics, and three subgroups. Key issues presented included managing data quality and the relationship between GHG Protocol and other standard-setters. ISB members posed questions and shared preliminary views on these topics.</p> <p>Due to time constraints, the session was adjourned.</p> <p><u>Actions and Market Instruments</u></p> <p>This topic was not covered and will be covered at a future meeting.</p>	
3	<p><b><i>Cross-Cutting Topics and Ways of Working</i></b></p> <p>This topic was not covered and will be covered at a future meeting.</p>	<p>The ISB was not asked to make any decisions.</p>