Corporate Standard Meeting Minutes

Full TWG, Meeting #6

Date: 30 June 2026

Option 1: 08:00 – 10:30 ET / 14:00 – 16:30 CET / 21:00 – 23:30 CHN

Option 2: 16:00 – 18:30 ET / 22:00 – 00:30 CET / 05:00 – 07:30 CHN (July 1)

Location: Virtual

Attendees

Technical Working Group Members – Session 1 attendees

1. Christina Abbott, KPMG
2. John Altomonte, WWF-Philippines, Ateneo School of Government, and SunFund
3. Inês Amorim, WBCSD
4. Samuel Anuga, University Mohammed VI Polytechnic, Morocco
5. Tatiana Boldyreva, CDP
6. Jasper Chan, Hang Seng Bank
7. Gonzalo Chiriboga, Central University of Ecuador
8. Stephanie Chow-Ashton, ISO/TC207/SC7/WG4 and Glasgow Alliance for Net Zero (GFANZ)
9. Anna Dauteuil, EFRAG
10. Abhilash Desu, Science Based Targets Initiative
11. Louisa Drechsel, ISO/TC207/SC7/WG4 and TÜV SÜD
12. Ignacio Fernandez, The Climate Registry
13. Kia Hong Goh, Nanyang Technological University, Singapore
14. Robert Gray, Independent
15. Jane Jagd, We Mean Business Coalition
16. Douglas Johnson, PwC China
17. Gijs Kamperman, TenneT
18. Vincent Kong, BEAM Society Ltd
19. Bonar Laureto, Ernst and Young Philippines
20. Felipe Martínez Rodríguez, Hydro
21. Alexis McGivern, University of Oxford
22. Dedy Mahardika, International Finance Corporation (IFC)
23. Brandon McNamara, Northern Arizona University
24. Ann Marie Moohan-Sidhu, EcoEra
25. Sachin Nimbalkar, Oak Ridge National Laboratory
26. Suresh Krishna Ishwara Palar, Infosys Limited
27. Barbara Porco, Fordham University
28. Ann Radil, KEEN
29. Doug Rand, Deloitte
30. Max Sonnen, Ecomatters
31. Alisa Shumm, Sage
32. Ann Smith, ISO/TC207/SC7/WG4 *[Also attended Session 2]*

Technical Working Group Members – Session 2 attendees

33. Christa Anderson, Rainforest Alliance
34. Rob Anderson, Department of Infrastructure, Transport, Regional Development, Communications and the Arts, Australia
35. Catherine Atkin, Carbon Accountable and Stanford CodeX Climate Data Policy Initiative
36. Rebecca Berg, Center for Climate and Energy Solutions
37. Victoria Evans, SCS Engineers
38. Burkhard Huckestein, German Environment Agency
39. Tomoo Machiba, Zeroboard
40. Patrick Murphy, Sierra Club
41. Joanne Richmond, CK Hutchison
42. Judy Ryan, External Reporting Board, New Zealand
43. Jay Shi, Proctor & Gamble
44. Vicky Sullivan, Duke Energy
45. Margaret Weidner, Impact Pathway

Guests

1. Ibrahim Eryazici, ISO/TC207/SC7/WG4 and Dow
2. Anne Grau, ISO/TC207/SC7/WG4 and EDF

GHG Protocol Secretariat

1. Hande Baybar
2. Iain Hunt
3. Allison Leach

Documents referenced

1. Slides for the Corporate Standard Full TWG meeting on 30 June 2026
2. Working draft text on "Setting Operational/Reporting/Inventory Boundaries" – *Internal to TWG*

Item	Topic and Summary	Outcomes
1	***Welcome and housekeeping*** The Secretariat welcomed TWG members to the sixth full Corporate Standard TWG meeting and briefly reviewed key housekeeping items from previous meetings.	No specific outcomes.
2	***Subgroup 3: Scope 1 disaggregation*** The Secretariat presented the Subgroup 3 preliminary outcomes on the following topics: scope 1 disaggregation by category, land emissions category, scope 1 disaggregation by subcategory, and scope 1 biogenic methane and nitrous oxide. Following discussion, indicative polls were held on the topics presented.	Outcomes from indicative polls will be reported following completion of the Meeting 6 feedback survey.
3	***Subgroup 3: Required GHGs*** The Secretariat presented the Subgroup 3 preliminary outcomes on the following topics: required GHGs, other GHGs, and individual reporting by GHG for scopes 1 and 2. Following discussion, indicative polls were held on the topics presented.	Outcomes from indicative polls will be reported following completion of the Meeting 6 feedback survey.
4	***Subgroup 3: Global warming potential*** The Secretariat presented the Subgroup 3 preliminary outcomes and background on the following topics: 100-year global warming potential (GWP) requirement, 20-year GWP recommendation, other metrics (e.g., GTP, GWP*) option, and IPCC Assessment Reports. Following discussion, indicative polls were held on the topics presented.	Outcomes from indicative polls will be reported following completion of the Meeting 6 feedback survey.
5	***Subgroup 3: Other indirect climate forcers*** The Secretariat presented the Subgroup 3 preliminary outcomes and background on the following topics: aviation radiative forcing multiplier/index (whether to use, disclosure, and separate reporting) and other indirect climate forcers. Following discussion, indicative polls were held on the topics presented.	Outcomes from indicative polls will be reported following completion of the Meeting 6 feedback survey.
6	***Subgroup 1: GHG targets*** The Secretariat presented key background information and preliminary Subgroup 1 outcomes on the topic of GHG targets. Following discussion, indicative polls on the topic were held.	Outcomes from indicative polls will be reported following completion of the Meeting 6 feedback survey.
7	***Subgroup 2: Verification and assurance*** The Secretariat presented key background information and preliminary Subgroup 2 outcomes on the topic of verification and assurance.	Outcomes from indicative polls will be reported following completion of the Meeting 6 feedback survey.

	Following discussion, an indicative poll on the topic was held.	
8	***Wrap-up and next steps*** The Secretariat shared a summary of next steps including the schedule for upcoming meetings and the sharing of a post-meeting feedback survey.	The next Full TWG meeting will be held on Thursday July 16, 2026, The Secretariat will share post-meeting materials, including final slides and meeting minutes. A feedback survey will be shared with all TWG members covering meeting topics, with deadline to respond to be confirmed. Comments were requested on the working draft text titled "Setting Operational/ Reporting/Inventory Boundaries." The next meeting will be a Full TWG meeting on Thursday, July 16th, 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 discussion and outcomes

1. Welcome and housekeeping

- The Secretariat welcomed TWG members to the sixth full Corporate Standard TWG meeting and briefly reviewed key housekeeping items from previous meetings. (Slides 1-10)

Summary of discussion

- No TWG member comments were received.

Outcomes (e.g. recommendations, options)

- No specific outcomes.

2. Subgroup 3: Scope 1 disaggregation

- The Secretariat presented the Subgroup 3 preliminary outcomes on the following topics: scope 1 disaggregation by category, land emissions category, scope 1 disaggregation by subcategory, and scope 1 biogenic methane and nitrous oxide. Following discussion, indicative polls were held on the topics presented. (Slides 11-18)

Summary of discussion

Scope 1 disaggregation by category

- A member expressed reservations about requiring ("shall" statement) disaggregated reporting of scope 1 emissions. First, they noted that ISO 14064-1:2018 currently recommends disaggregation of scope 1 emissions by example categories, and they were concerned about diverging from ISO.

Second, they noted that the Corporate Standard already allows disaggregation of emissions where relevant, making a separate statement unnecessary.

- A member observed that a "may" statement for disaggregating by scope 1 category would be interoperable with all other programs. The member asked for more details on the rationale for a "shall" statement, given the feasibility and decision-usefulness of such information. They asked whether there is a genuine gap in scope 1 data from a user perspective that this disaggregation requirement would address. The Secretariat replied that the rationale for disaggregated scope 1 reporting is that it promotes transparency, highlights opportunities for decarbonization, and supports users of the data by allowing them to interpret emissions results.
- A member commented that a potential benefit of requiring disaggregated scope 1 emissions reporting could be an improved link between corporate and national greenhouse gas inventories. Another member noted that the categories are not perfectly aligned, and corporate inventories are not intended to be summed to calculate national inventories.
- A member shared that ISSB and ESRS leave any disaggregation up to the reporter based on the "decision-usefulness" of the information.
- A member stated that the way scope 1 categories are defined should follow the goal of the inventory. If the goal is comparison, then consistent categories should be used. If the goal is reducing GHG emissions, then it may be more appropriate for organizations to define their own categories.
- A member observed that when compiling scope 1 emissions, companies already gather data separately according to the defined scope 1 categories.
- **Indicative polls:**
    - The Secretariat posed an indicative poll asking the question: Do you support the following preliminary Subgroup 3 outcome? Require **disaggregated reporting** of scope 1 emissions.

      *The organization **shall** [report/disclose] the following information on its scope 1 emissions:*

      Scope 1 emissions disaggregated by the following categories: Stationary combustion, Mobile combustion, Process emissions, Fugitive emissions, Land emissions
        - 31 of 42 members: Support
        - 10 of 42 members: Oppose
        - 1 of 42 members: Abstain

Land emissions category

- A member asked about the connection to the Land Sector and Removals Standard, noting that land emissions are sometimes reported as net emissions and removals in the LSR Standard but scope 1 emissions are reported as gross emissions. The member asked how this would be managed.
    - The Secretariat first clarified that the land emissions scope 1 category would apply to all companies, including companies with significant and non-significant land emissions. However only companies with significant land emissions would be required to report according to the requirements of the Land Sector and Removals Standard. The Secretariat noted that the land emissions category would not require the reporting of additional emissions – rather it disaggregates land emissions for transparency.
    - The Secretariat continued that further discussion is needed about how to best align results calculated using the Land Sector and Removals Standard with the Corporate Standard.
- A member expressed concern that required reporting of land emissions could cause double-counting of biogenic emissions, such as emissions for a company that harvests a tree and emissions for a company that burns the biomass. They noted that this is covered in the IPCC guidelines for national inventories. *[Secretariat note: The Land Sector and Removals Standard addresses this topic.]*
- A member noted that they initially had concerns about companies with nonsignificant land emissions reporting land emissions subcategories, but noted their support for a "may" statement as interim guidance. They continued that they welcome new guidance for companies with non-significant land emissions.

- A member cautioned against introducing additional disclosure requirements that may include data points that are not material. They continued that the scope 1 categories are already defined in the Corporate Standard and companies can disaggregate the information as is relevant to them.
- A member noted that they would prefer a land emissions subcategory that encompasses biomethane and other biogenic fuels that will be prevalent in the non-agricultural space.
- A member asked if adding a land emissions category would mean that land emissions would be separated out from the other four scope 1 categories (stationary combustion, mobile combustion, process emissions, and fugitive emissions). The Secretariat clarified that the Corporate Standard currently only lists four categories, and the question is whether "land emissions" should be added as a fifth scope 1 category.
- A member observed that adding a requirement to report land emissions could be quite burdensome for companies with significant land-based activities. The Secretariat replied that companies with significant land emissions are subject to the Land Sector and Removals Standard.
- A member commented that clearly defined categories would provide guidance to small- and medium-sized enterprises on how to gather scope 1 activity data.
- A member asked whether the Corporate Standard will state that it is mandatory to use the Land Sector and Removals Standard if a company has significant land emissions. The Secretariat replied that this is an open question that will likely be considered by the Independent Standards Board.
- **Indicative polls:**
    - The Secretariat posed an indicative poll asking the question: Do you support the following preliminary Subgroup 3 outcome? Add "**land emissions" category** to scope 1.

      Land emissions = "The release of GHGs into the atmosphere from the land and biogenic products, including the sum of land use change GHG emissions, land management net biogenic CO2 emissions, land management production GHG emissions, and biogenic product emissions." –Land Sector and Removals Standard
        - 27 of 41 members: Fully support
        - 8 of 41 members: Support with minor edits
        - 2 of 41 members: Oppose
        - 4 of 41 members: Abstain

Scope 1 disaggregation by subcategory

- A member asked whether there would be guidance suggesting that any defined scope 1 subcategories should be consistent over time.
- A member suggested revising the provision to simplify it, such as first saying that organizations may report scope 1 emissions using subcategories and then point to the land emissions subcategories.
- A member asked if this provision would allow further disaggregation within scope 1 categories. The Secretariat confirmed that it would.
- **Indicative polls:**
    - The Secretariat posed an indicative poll asking the question: Do you support the following preliminary Subgroup 3 outcome? "May" statement on disaggregated reporting of **scope 1 emissions by subcategories**.

      *The organization **may** [report/disclose] the following information on its scope 1 emissions:*

      Land emissions disaggregated by subcategory [as defined in the Land Sector and Removals Standard] [and self-defined subcategories for other scope 1 categories].
        - 30 of 41 members: Fully support
        - 6 of 41 members: Support with minor edits
        - 2 of 41 members: Oppose
        - 3 of 41 members: Abstain

Biogenic methane and nitrous oxide

- The Secretariat introduced the topic of how to categorize biogenic methane and nitrous oxide across scope 1 categories. Because there was not a Subgroup 3 preliminary outcome and further discussion is required within the Secretariat, this topic will be for information only and no polls will be conducted at this meeting.
- A member commented that biogenic methane could be significant for major composting operations. The Secretariat replied that there are some sectors where biogenic methane and nitrous oxide would be significant, but that they are usually very small sources of emissions.

Outcomes (e.g. recommendations, options)

- Outcomes from indicative polls will be reported following completion of the Meeting 6 feedback survey.

3. Subgroup 3: Required GHGs

- The Secretariat presented the Subgroup 3 preliminary outcomes on the following topics: required GHGs, other GHGs, and individual reporting by GHG for scopes 1 and 2. Following discussion, indicative polls were held on the topics presented. (Slides 19-24)

Summary of discussion

Required GHGs and other GHGs

- A member suggested that the text clearly state when and how reporters should start reporting any new GHGs added by UNFCCC, since the draft text refers to "GHGs covered by the UNFCCC."
- A member emphasized the importance of clear units, noting that for example "metric tonnes" could be interpreted to mean "million tonnes."
- A member voiced concern about the many instances of "separate reporting" in the preliminary outcomes. They continued that it could be challenging for a user to reconcile the total scope 1 emissions with the separate reporting. Another member agreed that they are concerned about usability for the end user, suggesting that it could be addressed with clear text references and guidance.
    - The Secretariat confirmed that they will put together a draft reporting template to more clearly lay out the inventory and separate reporting requirements and recommendations.
    - A member asked if the reporting template would be part of the Corporate Standard or separate. The Secretariat replied that this is not yet decided, but would likely be separate (as reporting templates at GHG Protocol currently are) to facilitate more frequent updates.
    - A member emphasized that it will be important in the reporting template and standard to emphasize what is the total per scope, given the many separate reporting requirements.

Individual reporting by GHG for scopes 1 and 2

- A member asked what Subgroup 3 determined were the benefits of disaggregated reporting by GHG for scopes 1 and 2. The Secretariat replied that the rationale included transparency for the user and bringing attention to decarbonization opportunities.
- A member suggested that instead of requiring organizations to individually report scope 1 and scope 2 emissions by GHG, it would be better for users and companies if the requirement were to report which GHGs were included in the inventory.
- A member observed that currently, the most common practice is for companies to disclose which of the required GHGs are relevant and included in their reporting. They continued that CO_2 is the most commonly reported relevant gas, but this may be because companies do not have visibility into disaggregated emission factors (e.g., for the electricity grid).

- A member asked if the individual reporting requirement by GHG for scopes 1 and 2 would require companies to report total emissions for a group of gases (e.g., HFCs) or for individual GHGs (e.g., HFC-134a). The Secretariat replied that it would be the former (groups of GHGs, as defined by the UNFCCC).
- A member commented that reporting by GHG poses feasibility challenges for organizations that use aggregated CO_2-equivalent emission factors.
- A member asked whether the scope 1 and scope 2 requirement to report emissions individually by GHG would be separate from the requirement to disaggregate by scope 1 category, or if it would build on it. For example, would emissions in each scope 1 category need to be further split into individual GHGs? The Secretariat replied that this had not been specifically discussed, but it was their understanding that the two requirements would be separate (i.e., report scope 1 by GHG, and then also report scope 1 by category). The Secretariat continued that this topic would be considered at a future meeting.
- A member voiced their support for disaggregation of scope 1 and scope 2 emissions when it is relevant and feasible (e.g., providing for an exception when emission factors are not disaggregated). They continued that they would prefer a "should" statement.
- A member observed that the trend in the EU is towards simplification, whereas the Corporate Standard preliminary outcomes include disaggregation by scope 1 category and GHG. They asked if the direction of Corporate Standard revisions would go against the simplification goal. The Secretariat replied that Subgroup 3 considered scope 1 and scope 2 disaggregation by GHG to be feasible given that the emission factors are widely available and that it is already required in the 2013 GHG Protocol Amendment on Required Greenhouse Gases in Inventories.
- A guest agreed that emission factors by GHG are widely available for scope 1, but noted that this may not be the case for scope 2 emission factors, which are often aggregated as CO_2-equivalents in countries outside the US and EU. The Secretariat replied that the preliminary outcome is for scope 1 and 2, but that the Secretariat would follow up on the feasibility of collecting scope 2 emission factors by GHG.
- A member shared that when preparing GHG inventories as a consultant, they currently do not require that companies to break down the emissions by GHG if a large majority of a company's scope 1 emissions are CO_2 (e.g., >90%). They continued that companies should have the decision power to decide if it is decision-useful or relevant for the user.
- **Indicative polls:**
    - The Secretariat posed an indicative poll asking the question: Do you support the following preliminary Subgroup 3 outcome? Require the **GHGs** covered by UNFCCC (status quo).

      *The organization **shall** account for the emissions of all the GHGs required by the UNFCCC at the time the organization's inventory is being compiled. These GHGs are currently: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF6), and nitrogen trifluoride (NF3).*
        - 39 of 40 members: Support
        - 1 of 40 members: Oppose
        - 0 of 40 members: Abstain
    - The Secretariat posed an indicative poll asking the question: Do you support the following preliminary Subgroup 3 outcome? Recommendation for **other GHGs**, reported separately (status quo).

      *The organization **should** account for other GHGs identified by the IPCC including GHGs regulated by the Montreal Protocol on Substances that Deplete the Ozone Layer.*

      *If other GHGs not covered by the UNFCCC are accounted for, the organization **shall** separately report the emissions from other GHGs.*
        - 35 of 39 members: Support

- 3 of 39 members: Oppose
- 2 of 39 members: Abstain

- The Secretariat posed an indicative poll asking the question: Do you support the following preliminary Subgroup 3 outcome? Require **individual reporting by GHG** for scope 1 and scope 2 (status quo).

  The organization shall [report/disclose] the following information on its scope 1 emissions:

  - Scope 1 emissions in [metric] tonnes of each GHG.

  - Scope 1 emissions in [metric] tonnes of CO2 equivalent.

  The organization shall [report/disclose] the following information on its scope 2 emissions:

  - Scope 2 emissions in [metric] tonnes of each GHG.

  - Scope 2 emissions in [metric] tonnes of CO2 equivalent.

  - 33 of 39 members: Support
  - 4 of 39 members: Oppose
  - 2 of 39 members: Abstain

Outcomes (e.g., recommendations, options)

- Outcomes from indicative polls will be reported following completion of the Meeting 6 feedback survey.

4. Subgroup 3: Global warming potential

- The Secretariat presented the Subgroup 3 preliminary outcomes and background on the following topics: 100-year global warming potential (GWP) requirement, 20-year GWP recommendation, other metrics (e.g., GTP, GWP*) option, and IPCC Assessment Reports. Following discussion, indicative polls were held on the topics presented. (Slides 25-36)

Summary of discussion

GWP time horizon and other metrics

- A member asked if the 20-year GWP recommendation would also apply to removals, and therefore have an impact on projects as well. The Secretariat replied that the scope of the discussion is emissions reported in the physical inventory, with the recommendation applying to reporters with significant methane emissions. The member commented that this separation between the physical inventory and projects could result in tension if companies are using projects in their supply chain as part of their reduction efforts and the project uses a different time horizon than the inventory.
  - The Secretariat clarified that reporting with the 100-year GWP time horizon would still be required, and the 20-year GWP would be recommended for additional and separate reporting.
- A member asked whether the recommendation for organizations with significant methane emissions to use 20-year GWP values would apply to the full report (all reported GHGs) or just methane. The Secretariat clarified that the recommendation would apply to all reported GHGs, and they added that the text would be updated to clarify this point.
- A member commented that it would need to be clearly stated which emissions report (100-year GWP or 20-year GWP) should be used for identifying quantitative exclusions and for base year recalculation significance. For example, whether a quantitative exclusion threshold would be applied separately for each report, or whether exclusion boundaries defined for one report (e.g., 100-year GWP) would apply to the other report (e.g., 20-year GWP).
- A member suggested that the text for other metrics (e.g., GTP, GWP*) be revised from "may use" to "may also use" to show it is additional reporting.
- A member asked what "reported separately" means in this case, continuing that their inclination would be side-by-side reporting as opposed to a separate form or document. They added their

support for additional metrics being allowed, but that the metrics should be clearly contextualized. The Secretariat replied that the draft reporting template that is in preparation will help address this question.

- **Indicative polls:**
  - The Secretariat posed an indicative poll asking the question: Do you support the following preliminary Subgroup 3 outcome? Require **100-year GWP** (status quo).

    *The organization **shall** use 100-year GWP values from the IPCC.*
    - 40 of 40 members: Support
    - 0 of 40 members: Oppose
    - 0 of 40 members: Abstain
  - The Secretariat posed an indicative poll asking the question: Do you support the following preliminary Subgroup 3 outcome? Recommend **20-year GWP** for organizations with significant methane emissions.

    *If the organization has significant methane emissions, it **should** also use 20-year GWP values from the IPCC.*

    *If 20-year GWP values are used, the organization **shall** separately report the emissions calculated with 20-year GWP values*
    - 26 of 40 members: Fully support
    - 10 of 40 members: Support with minor edits
    - 2 of 40 members: Oppose
    - 2 of 40 members: Abstain
  - The Secretariat posed an indicative poll asking the question: Do you support the following preliminary Subgroup 3 outcome? "May" statement for **other metrics** (e.g., GTP, GWP*).

    *The organization **may** use other metrics such as Global Temperature Change Potential (GTP) and Global Warming Potential star (GWP*)*

    If other metrics (e.g., GTP, GWP) are used, the organization **shall** separately report the emissions calculated with other metrics.*
    - 28 of 40 members: Fully support
    - 6 of 40 members: Support with minor edits
    - 2 of 40 members: Oppose
    - 4 of 40 members: Abstain

IPCC Assessment Report

- The discussion considered the Subgroup 3 preliminary outcomes on guidance for which IPCC Assessment Report (AR) should be used for collecting GWP values.
- A member noted that CARB applies IPCC AR 4 for regulatory purposes *[Secretariat note: this is specific to California's Mandatory Greenhouse Gas Emissions Reporting Regulation, which is a facility-level program].*
- A member voiced opposition for a "should" statement for using the latest IPCC AR, and suggested it should instead be a "shall" because the latest IPCC AR represents the latest scientific consensus.
- A member noted that New Zealand requires the use of IPCC AR5. They continued that a "should" statement for using the latest IPCC AR would be fine but they would not support a "shall."
- A member said that the recommendation to use GWP values from the most recent IPCC AR followed by a requirement to disclose justification if the most recent is not used could be perceived as a requirement to use the most recent IPCC AR. They continued that they suggest "should" instead of "shall" for disclosing justification where the most recent IPCC AR was not used.

    - A member suggested that examples of justification be provided in the text (e.g., the use of an emission factor database that has aggregated CO_2-equivalent emission factors using an outdated IPCC Assessment Report for GWP values).
- A member asked if a "should" statement followed by a justification requirement if they did not follow the recommendation could be the same as a "shall, where possible" statement. They continued that a "shall, where possible" statement should also require a disclosure when reporters did not follow the requirement. The Secretariat agreed that while the two statements mean slightly different things, their practical implementation may be similar.
- A member noted that ISO 14064-1 tends to avoid adding conditionality to shall/should/may statements.
- A member stated their opposition to requiring the same IPCC AR be used across the inventory due to feasibility. They suggested a recommendation rather than a requirement for consistency with the other provisions. They continued that many emission factor databases do not use the latest GWP values, and although companies aim to apply the most recent GWP values, it is not always possible.
- A member asked if a change in GWP values triggers base year recalculation if it is beyond the significance threshold for recalculation. The Secretariat replied that this was considered in Subgroup 1. They continued that a reason for recommending (rather than requiring) that the same GWP values be used for the base year as the current year is that whether a change in AR triggers a base year recalculation depends on whether the change in values exceeds the significance threshold.
- A member expressed concern about the recommendation to use the same IPCC AR for the base year as the inventory, noting that it is not consistent with financial accounting because recalculation of historic years is not required in financial accounting. They continued that if estimates change (not error or structure) then a company should not be required to restate emissions.
    - The Secretariat clarified that the recommendation is for the base year and past years relevant to reporting objectives, and that it is further subject to the significance threshold for base year recalculation, which has been discussed by Subgroup 1. They continued that Subgroup 1 considered a change in GWP values to be a methodology change.
    - A member replied that they do not consider the GWP values used to be a method, but rather an assumption to estimate emissions. They consider a "method" to be the calculation method (e.g., direct measurement, spend-based) or a change from secondary to primary data. They continued that the definitions (e.g., "method") should be tightened up. Another member agreed.
    - The Secretariat asked if the member is suggesting that another category of change for triggering base year recalculation should be defined (e.g., change in assumptions). The member replied that they do not think it is necessary, and that their main concern is that the terminology is clearly defined.
    - A member observed that some EU companies that restated their GHG emissions last year did not necessarily do so due to a change in methods or error correction, and they considered this problematic from an integrated analysis perspective.
- A member commented that measuring progress against emissions targets is different than financial information. To effectively measure real changes in emissions over time, it is important to have consistent methods and data sets for the base year and the target year. They continued that this same type of comparison is not needed in financial information.
- A member suggested that a simpler approach to IPCC Assessment Report guidance could be to require the most recent IPCC Assessment Report and allow for disclosure if a different report was used that would have resulted in a materially different emission result.
- A member stated that they think the GWP vintage is more relevant to providers of emission factors and GHG calculation tools, but not necessarily for users of such services.
- **Indicative polls:**

- The Secretariat posed an indicative poll asking the question: Do you support the following preliminary Subgroup 3 outcome? Recommend most recent **IPCC Assessment Report** (status quo).

  *The organization **should** use GWP values from the most recent IPCC Assessment Report. [If not, justification **shall** be provided.]*

  - 26 of 40 members: Fully support
  - 10 of 40 members: Support with minor edits
  - 1 of 40 members: Oppose
  - 3 of 40 members: Abstain

- The Secretariat posed an indicative poll asking the question: Do you support the following preliminary Subgroup 3 outcome? **Other specific IPCC Assessment Report topics** (require same AR across inventory where possible, recommend base year uses same AR as current year, recommend aggregated CO_2e emission factors use same AR as inventory).

  *The organization **shall** use GWPs from a single IPCC Assessment Report for any one inventory, where possible. (status quo)*

  *The organization **should** use the same GWPs for the current inventory period and for the base year [and other historical years reported] to maintain consistency across time and scopes.*

  *Aggregated CO2-equivalent emission factors **should** use the same GWP values as the inventory.*

  - 27 of 40 members: Fully support
  - 7 of 40 members: Support with minor edits
  - 2 of 40 members: Oppose
  - 4 of 40 members: Abstain

Outcomes (e.g., recommendations, options)

- Outcomes from indicative polls will be reported following completion of the Meeting 6 feedback survey.

5. Subgroup 3: Other indirect climate forcers

- The Secretariat presented the Subgroup 3 preliminary outcomes and background on the following topics: aviation radiative forcing multiplier/index (whether to use, disclosure, and separate reporting) and other indirect climate forcers. Following discussion, indicative polls were held on the topics presented. (Slides 37-50)

Summary of discussion

Aviation radiative forcing multiplier/index

- A member stated that their understanding is that aviation radiative forcing multipliers are not used in national inventories and are not applied by airlines.
- A member shared that they used an aviation radiative forcing multiplier in certification requirements for over 1,000 companies, noting that few complained and it comes down to explaining what it is.
- A member commented that they have used an aviation radiative forcing multiplier in their organization's inventory for 20 years. Another member noted that the national environment agency in their country recommends a multiplier of 3.
- A member asked whether national inventories include an aviation radiative forcing multiplier in their emissions calculations. The Secretariat replied that national inventories do not currently require the use of aviation radiative forcing multiplier.

- A member asked whether the aviation radiative forcing multiplier would apply to scope 1 or scope 3. The Secretariat replied that it would apply to the entire inventory, meaning it is relevant for scope 1 (e.g., direct emissions from aviation) and scope 3 (e.g., business travel by air, freight). The member replied that the scope 1 relevance would be sector-specific, and further suggested bringing the topic to the Scope 3 TWG for consideration. The Secretariat replied that stakeholder feedback on this topic came through the scope 3 survey, but it was specifically assigned to the Corporate Standard TWG given that it is an inventory-wide boundary issue and is related to indirect climate forcers.
- A member asked what airlines are doing and if they have any control over the additional non-CO_2 aviation emissions. The Secretariat replied that engine efficiency plays a role in contrail formation, impacting the extent of additional radiative forcing.
- A member voiced their support for a "should" statement for using an aviation radiative forcing multiplier, noting that it would most effectively encourage this reporting in the market.
- A member commented that this topic is very niche and it would be important to consider how to explain it to non-scientists.
- A member asked if the aviation radiative forcing multiplier is part of the fuel consumption calculations or if it is separate. The Secretariat replied that it is separate. Companies would continue to report emissions from the fuel combustion itself (i.e., multiply fuel consumption by GHG emission factors), and they would then separately calculate additional radiative forcing from aviation using an aviation radiative forcing multiplier.
- A member shared that contrails are more likely to form in some regions due to the climate conditions of that region.
- A member stated their opposition for a disclosure requirement on whether an aviation radiative forcing multiplier was used because it would create a new sector-agnostic requirement for reporting information that is inherently sector-specific. They continued that if the intent is to also apply the requirement to scope 3, then it should be considered by the Scope 3 TWG.
- A member asked if the aviation radiative forcing multipliers consider the fact that contrails are short-lived and the resulting warming effect may be short-lived. The Secretariat replied that the multiplier is calculated on a 100-year GWP time horizon, meaning that it accounts for the residence time of the contrails and other effects.
- A member noted that target setting standards exclude aviation radiative forcing multipliers from target setting. Referring to the decision-making criteria analysis on slide #44, they asked whether including the aviation radiative forcing multiplier in the Corporate Standard would improve decision-making if it is then excluded from targets.
- A member noted that the additional radiative forcing from aviation would sit outside scope 1, and asked if the same would be true for scope 3 air business travel. The Secretariat confirmed that the scope 1 and scope 3 emissions calculated with an aviation radiative forcing multiplier would be separately reported.
- A member shared their understanding that renewable aviation fuels can have larger non-CO_2 radiative forcing effects than traditional fossil-based jet fuel. They continued that this potential tradeoff further supports reporting additional radiative forcing from aviation with a multiplier.
- A member asked if the Corporate Standard will recommend a specific value for the aviation radiative forcing multiplier. The Secretariat replied that Subgroup 3 considered this topic, and the most supported outcome was to recommend a value outside of the Corporate Standard in a guidance document, similar to the current GWP document compiled by GHG Protocol.
- A member voiced hesitation for using an aviation radiative forcing multiplier because ICAO (International Civil Aviation Organization) only requires airlines to report CO_2 emissions.
- A member referred to earlier discussions on separate reporting and the need for a reporting template. They expressed caution that there will be many more lines of reported data, requiring mapping, and this could present some challenges.
- **Indicative polls:**

- The Secretariat posed an indicative poll asking the question: Should companies use an **aviation radiative forcing multiplier/index**?

  *The organization [**should/with significant aviation emissions should/may**] use an aviation radiative forcing [multiplier/index] when calculating emissions arising from aircraft transport [to account for non-CO2 climate effects from aviation such as water vapor, NOx, and contrails].*

  - 14 of 41 members: Should
  - 14 of 41 members: Organizations with significant aviation emissions should
  - 12 of 41 members: May
  - 1 of 41 members: Abstain
- The Secretariat posed an indicative poll asking the question: Do you support the following preliminary Subgroup 3 outcome? **Disclosure requirement and separate reporting** for aviation radiative forcing multiplier/index.

  *The organization **shall** [report/disclose] the following information on indirect climate forcers: Whether an aviation radiative forcing [multiplier/index] was used, and if so, the specific factor used.*

  *If an aviation radiative forcing [multiplier/index] is applied, the organization **shall** separately report the [additional aviation emissions/non-GHG aviation emissions]*

  - 27 of 41 members: Fully support
  - 8 of 41 members: Support with minor edits
  - 4 of 41 members: Oppose
  - 2 of 41 members: Abstain

Other indirect climate forcers

- A member noted that there is not sufficient awareness on the topic of other indirect climate forcers. They continued that these other forcers are conceptually challenging and introduce potential tradeoffs with greenhouse gas emissions reductions. The member expressed concern about introducing a provision on other indirect climate forcers without sufficient context.
- A member said they understood black carbon to be more relevant for shipping than aviation. The Secretariat replied that the topic of "other indirect climate forcers" spans all emission sources – not just aviation.
- **Indicative polls:**
  - The Secretariat posed an indicative poll asking the question: Do you support the following preliminary Subgroup 3 outcome? "May" statement and separate reporting for **other indirect climate forcers** (e.g., black carbon).
    *The organization **may** also account for other indirect climate forcers [(e.g., black carbon)]. If other indirect climate forcers are accounted for, they **shall** be separately reported.*
    - 27 of 41 members: Fully support
    - 8 of 41 members: Support with minor edits
    - 4 of 41 members: Oppose
    - 2 of 41 members: Abstain

<u>Outcomes (e.g., recommendations, options)</u>

- Outcomes from indicative polls will be reported following completion of the Meeting 6 feedback survey.

4. Subgroup 1: GHG targets

- The Secretariat presented key background information and preliminary Subgroup 1 outcomes on the topic of GHG targets. Following discussion, indicative polls on the topic were held. (Slides 51-58)

Summary of discussion

- Members provided the following comments on the preliminary Subgroup 1 outcome to include a provision recommending that organizations set GHG targets ("should" statement):
    - A member asked why GHG targets is a relevant issue for an accounting and reporting standard. The Secretariat highlighted the rationale for the preliminary Subgroup 1 outcome that recommending targets promotes best practice and supports climate action.
    - A member observed that the topic of GHG targets is similar to the Subgroup 2 topic of verification and assurance as an issue that goes beyond accounting and reporting. They suggested that if GHG Protocol references the topic, this should be done via guidance published separately from the standard.
        - The Secretariat noted that guidance on targets is currently provided in conjunction with specifications on tracking GHG emissions over time. The member replied that tracking emissions over time can be done without setting a target.
    - A member suggested that specifying targets as optional ("may" statement) would be more appropriate than a recommendation ("should" statement) because GHG Protocol is an accounting and reporting standard (and not a target setting standard) and that there is value to having different actors in the ecosystem stay in their lane. Other members expressed agreement.
        - The member also noted an additional Subgroup 1 preliminary outcome that Corporate Standard refer to external programs for further specification on GHG targets. They added that referencing external programs is essential if a recommendation to set targets is included in the standard. The Secretariat acknowledged the preliminary Subgroup 1 outcome to refer to external programs as part of providing more detailed specifications on targets, noting that this will be considered by the full TWG in a future meeting.
    - A member noted that programs that mandate the use of GHG Protocol or ISO Standards may themselves have specifications on GHG targets, and thus that any specifications on targets may be conflicting or duplicative.
    - A member noted that if the Corporate Standard includes a recommendation to set GHG targets, then there will be an expectation that GHG Protocol provide detailed guidance on targets.
- Members provided the following comments on the preliminary Subgroup 1 outcome to include a provision requiring that organizations report information on GHG targets ("shall" statement):
    - A member asked a clarifying question regarding whether a more general specification that organizations report information on GHG targets in lieu of a more granular list of reporting elements would constitute a minor edit. They added that they are generally in support of including a provision requiring the disclosure of information on GHG targets. The Secretariat responded that this would be considered a minor edit and that a potential approach could be to list examples of relevant information for organizations to disclose on targets.
    - A member noted that while they think that targets should be specified as optional in the Corporate Standard, they agree with requiring that organizations report information on targets (if the organization chooses to set targets), in the interest of supporting target setting programs.

  - A member emphasized a concern raised by Subgroup 1 members that reporting information on GHG targets can pose risks to companies in the current geopolitical context.
- **Indicative polls:**
  - The Secretariat posed an indicative poll asking the question: *Do you support the following preliminary Subgroup 1 outcome? **Recommend** that organizations **set GHG targets**.*
    - 24 of 39 members: Fully support
    - 5 of 39 members: Support with minor edits
    - 9 of 39 members: Oppose
    - 1 of 39 members: Abstain
  - The Secretariat posed an indicative poll asking the question: *Do you support the following preliminary Subgroup 1 outcome? **Require** that organizations **report information on GHG targets**.*
    - 24 of 39 members: Fully support
    - 9 of 39 members: Support with minor edits
    - 4 of 39 members: Oppose
    - 2 of 39 members: Abstain

Outcomes (e.g., recommendations, options)

- Outcomes from indicative polls will be reported following completion of the Meeting 6 feedback survey.

5. Subgroup 2: Verification and assurance

- The Secretariat key background information and preliminary Subgroup 2 outcomes on the topic of verification and assurance. Following discussion, an indicative poll on the topic was held. (Slides 59-64)

Summary of discussion

- A member asked whether the discussion is on how to make the Corporate Standard verifiable or whether to include a provision (shall/should/may statement) on verification and assurance in the Corporate Standard. The Secretariat confirmed that the discussion is on whether, and if so how, to include a provision on verification and assurance in the Standard.
  - Another member suggested that verifiability of shall/should/may statements in the Standard is an important topic. The Secretariat noted that it will invite volunteers to take part in an ad-hoc text editing group who will help evaluate the verifiability of the revised provisions.
- A member asked whether verification and assurance provisions being discussed would apply GHG targets or the inventory. The Secretariat confirmed that the provisions would apply to the inventory.
- A member asked whether the decision-making criteria analysis referring to "raising awareness" is a factor in supporting external programs, particularly regulatory programs.
  - Another member asked whether stakeholder feedback on verification and assurance received prior to the revision process remains valid, given that the topic is now increasingly addressed through regulatory programs (e.g., EU CSRD) since then.
  - In response to both questions, The Secretariat noted that raising awareness on verification/assurance by including a "should" or "may" statement can help connect different parts of the ecosystem and promote access to more credible GHG information. The Secretariat also noted that users of the Corporate Standard include voluntary reporters who

rely on GHG Protocol for comprehensive guidance on topics on or linked to GHG accounting and reporting.

- A Subgroup 2 member noted that the group also evaluated the need to reframe the current language used in the Land Sector and Removals Standard on assurance to be captured in the Corporate Standard noting that it is the umbrella standard of the corporate suite of standards.
- Several members expressed their support for recommending ("should" statement) or making verification and assurance optional ("may" statement).
    - A member noted that while verification and assurance are not directly accounting and reporting topics, they are important for data credibility and therefore should be addressed in the standard. The member suggested including a "may" statement for this purpose.
    - A member expressed support for recommending verification and assurance ("should" statement), suggesting that verification and assurance is important to assuring the veracity of the reported information. They clarified that they would not support a requirement ("shall" statement) on obtaining verification/assurance.
    - Another member suggested that the inventory provides the basis for verification and assurance. Therefore, GHG Protocol should not require verification and assurance, but rather make it optional through a "may" statement.
    - A member noted that verification is optional under ISO 14064-1:2018. A similar approach could be adopted in the Corporate Standard.
    - A member suggested that providing guidance on verification and assurance through a "may" statement could help manage expectations regarding interoperability with other programs, while also raising awareness among reporters and supporting continued capacity building among verification and assurance providers.
    - Another member stated that a strong accounting and reporting framework alone is not sufficient to ensure credible results. The member suggested including at least high-level guidance recommending verification and assurance as a best practice through a "should" statement, so that both reporters and programs continue to recognize the important role verification and assurance play in supporting a more robust GHG inventory and report.
    - A Subgroup 2 member noted that they had voted for "being silent on verification and assurance" during Subgroup 2 discussions, given that well-established standards already exist in the market. However, after reflecting on the discussion in the current meeting, the member restated their support for a "should" statement recommending that reporters obtain verification and assurance.
- A member asked whether the GHG Protocol is planning to develop a verification/assurance standard or consider adoption ISO 14064-3 (Verification Standard). The Secretariat confirmed that there are currently no plans to develop a separate verification/assurance standard and that ISO-GHGP alignment on the topic will be discussed in the future.
    - Another member suggested developing a new verification/assurance standard would take years and is unnecessary as there are already well adopted standards on the topic available.
    - A member noted that ISSA 5000 provides general requirements for sustainability assurance engagements but does not contain same level of detail as its predecessor, ISAE 3410 Assurance of GHG emissions. They added that clear guidance to be provided by the GHG protocol could therefore be helpful.
- Several members expressed support for not including a provision on verification and assurance in the Corporate Standard (i.e., being silent on the topic).
    - A member noted that verification/assurance is a topic beyond accounting and reporting and therefore it is not GHG Protocol's role to set provisions on the topic.

- Another member suggested that there are already well adopted verification and assurance standards in the market, and covering the topic, even as guidance, in the Corporate Standard could create conflict with those.
  - A member suggested that being silent on verification and assurance does not necessarily mean the topic is not important. They added that, by staying silent, GHG Protocol avoids any conflict with verification and assurance standard.
  - In response to both comments, the Secretariat noted that providing guidance on the topic through a "should" or "may" statement would not introduce a requirement and therefore would not create a conflict with verification and assurance standards.
- A member proposed that guidance on verification and assurance could be developed separately and provided as standalone guidance that sits outside the Corporate Standard.

- **Indicative poll:**
  - The Secretariat posed an indicative poll asking the question: *Do you support the following preliminary Subgroup 1 outcome?* ***Be silent on verification and assurance*** *in the Corporate Standard.*
    - 17 of 36 members: Support being silent
    - 16 of 36 members: Oppose being silent
    - 3 of 36 members: Abstain

Outcomes (e.g., recommendations, options)

- Outcomes from indicative polls will be reported following completion of the Meeting 6 feedback survey.

6. Wrap-up and next steps

- The Secretariat shared a summary of next steps including the schedule for upcoming meetings and the sharing of a post-meeting feedback survey. (Slides 65-67)

Summary of discussion

- No TWG member comments were received.

Outcomes (e.g., recommendations, options)

- The Secretariat will share post-meeting materials, including final slides and meeting minutes.
- A feedback survey will be shared with all TWG members covering meeting topics, with deadline to respond to be confirmed.
- Comments were requested on the working draft text titled "Setting Operational/Reporting/Inventory Boundaries."
- The next meeting will be a Full TWG meeting on Thursday, July 16th, 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 1 Meeting 14: Complete poll results

The Secretariat invited Subgroup 1 members to respond to indicative poll questions both live during 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.

Poll question	Responses
Base year selection	
Do you support the updated framing of text on selecting an inventory base year vis-a-vis a target base year in provision [1.2.3]? [1.2.3] *If the organization sets GHG targets, they may select the same year for the target base year as that established for the GHG inventory, or may select a different year (e.g., to align with requirements or guidelines from target setting programs). If the organization selects a different year for its target base year, they may reestablish the base year for the GHG inventory to align with the target base year.*	• Fully support: 12 of 19 • Support with minor edits: 4 of 19 • Oppose: 1 of 19 • Abstain: 2 of 19
Should provision [1.2.2] be framed as a recommendation ('should') or option ('may')? [1.2.2] *The organization [should/may] select as base year the earliest relevant point in time for which they have [reliable/verifiable] data.*	• Recommendation ('should' statement, status quo): 16 of 19 • Option ('may' statement): 1 of 19 • Abstain: 2 of 19
Base year recalculation	
Do you support including a provision specifying that when insourced/outsourced activities shift between emissions scopes, that these shifts should also be applied to base year emissions?	• Support as a requirement ('shall'): 7 of 18 • Support as a recommendation ('should'): 6 of 18 • Oppose: 0 of 18 • Abstain: 5 of 18
Do you support maintaining a provision recommending ('should' statement) that the same GWP values be used for the base year inventory and current year inventory (noting that whether the base year is recalculated depends on the significance of the methodological change)?	• Support: 16 of 19 • Oppose: 2 of 19 • Abstain: 1 of 19
Significance thresholds	
Do you support a threshold level of 5% for scope 1 and scope 2 (for a recommended maximum significance threshold for base year recalculation)?	• Support: 16 of 18 • Oppose: 0 of 18 • Abstain: 2 of 18

What value should be established as the threshold level for scope 3 (for a recommended maximum significance threshold for base year recalculation)?	• 5% (prior Subgroup 1 preliminary outcome): 11 of 19 • 10%: 4 of 19 • Other: 1 of 19 • Abstain: 3 of 19
How should the proposed provision that significance thresholds be applied separately for each emissions scope be implemented?	• Requirement ('shall' statement): 8 of 18 • Recommendation ('should' statement): 6 of 18 • The provision should be reconsidered: 2 of 18 • Abstain: 2 of 18
If significance thresholds are applied separately by emissions scope, what scope of emissions should be recalculated when a significance threshold for a given scope is exceeded?	• Recalculate emissions for the full scope 1 + scope 2 + scope 3 inventory: 2 of 18 • Recalculate emissions only for the scope(s) where the significance threshold was exceeded: 15 of 18 • Abstain: 1 of 18
How should the proposed provision that a single significance threshold be applied across structural, methodological, and other types of changes that trigger a base year recalculation be implemented?	• Requirement ('shall' statement): 8 of 18 • Recommendation ('should' statement): 8 of 18 • Abstain: 2 of 18
Options for when data unavailable for base year recalculation	
Should the following text in [2.2.3] be defined as a recommendation ('should') or option ('may')? *To estimate base year emissions, the organization [should/may] establish a reliable GHG inventory for recent year(s) and then scale based on proxy data (e.g., revenue) to the base year.*	• Recommendation ('should'): 11 of 17 • Option ('may'): 5 of 17 • Abstain: 1 of 17
Do you support the working draft text in [2.2.3] as appropriately reflecting the decision tree on slide 30 previously supported by Subgroup 1 members?	• Fully support: 12 of 17 • Support with minor edits: 1 of 17 • Oppose: 0 of 17 • Abstain: 4 of 17
GHG targets	
Do you support the following approach to providing detailed specifications on targets? Provide general criteria/considerations [3.2.2] and referring to external programs [3.2.3].	• Support: 17 of 18 • Oppose: 1 of 18 • Abstain: 0 of 18
Do you support a requirement ('shall' statement) to report information on GHG targets?	• Support: 16 of 18 • Oppose: 2 of 18 • Abstain: 0 of 18

Do you support including a reporting element on target completion year (in addition to those supported by a majority of Subgroup 1 members in meeting 13: target boundary, target base year, type of target, progress in reaching target)?	• Support: 18 of 18 • Oppose: 0 of 18 • Abstain: 0 of 18
GHG intensity metrics	
Do you support a recommendation to report GHG intensity metrics if relevant to reporting objectives? [4.4.1] *The organization should report GHG intensity metrics if relevant to reporting objectives. GHG intensity metrics may be reported at the organization level or at the product level.*	• Fully support: 15 of 18 • Support with minor edits: 1 of 18 • Oppose: 0 of 18 • Abstain: 2 of 18
Do you support a provision on ensuring consistent boundaries for the numerator and denominator when GHG intensity metrics are reported? [4.1.1] *If the organization chooses to report GHG intensity metrics, the numerator (GHG emissions) and denominator (unit of physical activity or economic value) [shall/should] have consistent boundaries.*	• Support as a requirement ('shall'): 11 of 18 • Support as a recommendation ('should'): 6 of 18 • Oppose: 0 of 18 • Abstain: 1 of 18

Subgroup 2 Meeting 14: Complete poll results

The Secretariat invited Subgroup 2 members to respond to indicative poll questions both live during 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.

Poll question	Responses
Verification and assurance	
How should **verification and assurance topic be addressed** in the Corporate Standard?	• Provide as guidance (should / may): 7 of 19 • Be silent: 12 of 19 • Abstain: 0 of 19
How should **disclosure on whether** the reporting organization obtained third-party verification or assurance be addressed?	• Required (shall) - to provide transparency to user of information: 1 of 19 • Recommended (should) – left to reporter's judgement: 6 of 19 • Optional (may) – left to reporter's judgement: 1 of 19 • Be silent: 11 of 19 • Abstain: 0 of 19
Should there be **disclosure on why** third-party verification or assurance **was not obtained**?	• Yes - should be required (shall) - provides meaningful information for its users: 1 of 19

	• Yes - should be recommended (should) – left to reporter's judgement: 3 of 19 • Yes - should be optional (may) – left to reporter's judgement: 1 of 19 • Be silent: 14 of 19 • Abstain: 0 of 19
How should **verification and assurance be provided as guidance** in the Corporate Standard?	• Recommendation (should) in the Standard: 2 of 19 • Optional (may) in the Standard: 1 of 19 • Provide as guidance separately from the Standard: 15 of 19 • Abstain: 1 of 19
Leased assets: Options considered for categorizing emissions	
Which option do you support for categorizing emissions from leased assets?	• Option A (standardized approach – balance sheet recognition): 4 of 19 • Option A+ (Option A + two-step approach for lessee): 3 of 19 • Option B (Standardized approach – right-of-use): 9 of 19 • Option C (Different method per consolidation approach): 2 of 19 • Abstain: 1 of 19
Financial control approach for investment entities	
Do you support the proposed approach for the application of the **financial control approach for investment entities**? ***Proposed approach***: *Current definition is sufficient: No need to define prescriptive or additional rules defining how the financial control approach applies to investment entities.*	• Fully support: 12 of 18 • Support with minor edits: 2 of 18 • Oppose: 1 of 18 • Abstain: 3 of 18
Package for setting organizational boundaries – item #3 language	
Do you have any objection to presenting Option C.1 to the full TWG as the **recommended framing for item #3**? ***Option C.1***: *"Additionally, if it enables organizations to provide a fair representation of their GHG emissions, companies should separately (i.e., as additional information not to be included in the inventory values) account for and report on all required scope 1 and scope 2 emissions from entities, operations, and assets under the reporting company's operational control that are not under financial control."*	• Support presenting Option C.1 as the recommended framing: 15 of 18 • Oppose presenting Option C.1 as the recommended framing: 2 of 18 • Abstain: 1 of 18

Subgroup 3 Meeting 14: Complete poll results

The Secretariat invited Subgroup 1 members to respond to indicative poll questions both live during 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.

Poll question	Responses
Scope 1 draft text on calculation methods	
Do you support the proposed approach and **draft text** for guidance on **identifying and calculating GHG emissions**? *The organization **should** undertake an exercise to identify its scope 1 emission sources in the following activity types: stationary combustion, mobile combustion, process emissions, fugitive emissions, [and land emissions].* *The organization **should** identify the appropriate scope 1 calculation method using the best available data.* *The organization **should** select activity data and emission factors, as applicable, that are the most representative in terms of technology, time, and geography; most complete; and most reliable.* *The emission factor **shall** match the units of the activity data and the calculation method selected.*	• 14 of 18 members: Yes, fully support • 3 of 18 members: Yes, with minor edits • 1 of 18 members: No • 0 of 18 members: Abstain
Do you support the definition for "**best available data**"? ***Best available data** are the most representative in terms of technology, time, and geography; most complete; and most reliable.*	• 17 of 18 members: Yes, fully support • 0 of 18 members: Yes, with minor edits • 0 of 18 members: No • 1 of 18 members: Abstain
Do you support adding a "should" statement and definition for **site-specific data**? *The organization **should** use site-specific data.* ***Site-specific** data is primary data obtained within the organizational boundary. Site-specific data can be collected from a facility/equipment or can be averaged across facilities/equipment that have similar functions. They can be measured or modeled. (Source: ISO 14064-1:2018)*	• 17 of 18 members: Yes, fully support • 0 of 18 members: Yes, with minor edits • 1 of 18 members: No • 0 of 18 members: Abstain
Do you support adding a "may" statement and definition for "**accessible data**"? *The organization **may** use accessible data.* ***Accessible data**: Publicly available; free to use; and from a credible source (such as a government agency, system operator, or recognized registry).*	• 14 of 18 members: Yes, fully support • 3 of 18 members: Yes, with minor edits • 0 of 18 members: No • 1 of 18 members: Abstain

Scope 1 monetary activity data and spend-based emission factors	
Which approach do you support for **scope 1 monetary activity data and spend-based emission factors**?	• 6 of 18 members: Allow physical units only for scope 1 (i.e., prohibit monetary activity data and prohibit spend-based emission factors) • 9 of 18 members: Allow monetary activity data and prohibit spend-based emission factors • 1 of 18 members: Allow monetary activity data and allow spend-based emission factors • 2 of 18 members: Abstain
If allowed, should companies **disclose** conversion factors used to convert scope 1 monetary activity data to physical units?	• 11 of 17 members: Shall disclose monetary conversion factors • 5 of 17 members: Should disclose monetary conversion factors • 0 of 17 members: May disclose monetary conversion factors • 1 of 17 members: Abstain
Scope 1 specific questions on calculation methods	
Do you support the draft text and approach on **heating values**? *The organization **shall** use fuel consumption data and factors that are on the same heating value basis.* *The organization **should** disclose whether lower heating values (LHV; also known as net calorific value) or higher heating values (HHV; also known as gross calorific value) were used to calculate its scope 1 emissions.* Approach: Corporate Standard to remain agnostic on lower heating value versus higher heating values	• 15 of 18 members: Yes, fully support • 2 of 18 members: Yes, with minor edits • 0 of 18 members: No • 1 of 18 members: Abstain
Do you support the draft text and approach on **oxidation factors**? *The organization **should** disclose the oxidation factors used to calculate its scope 1 emissions.* Note: Split opinions in Task Force, with the most support for "should"	• 14 of 18 members: Yes, fully support • 2 of 18 members: Yes, with minor edits • 1 of 18 members: No • 1 of 18 members: Abstain
Do you support the draft text on the use of **artificial intelligence** (AI)? *The organization **shall** disclose whether it used artificial intelligence (AI) to calculate its emissions, including what tools were used and how they were used.*	• 10 of 18 members: Yes, fully support • 6 of 18 members: Yes, with minor edits • 0 of 18 members: No • 2 of 18 members: Abstain

Scope 1 calculation method definitions and hierarchy					
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	18 members	17	1	0	0
Mass balance	18 members	16	2	0	0
Stoichiometry method	18 members	13	4	0	1
Fuel carbon content method	18 members	17	1	0	0
Fuel energy content method	18 members	14	3	0	1
Fuel-based method	18 members	14	4	0	0
Distance-based method	18 members	13	3	1	1
Process-specific method	18 members	17	0	0	1
Fugitive emission rate method	18 members	12	3	0	3
Spend-based method	18 members	11	2	3	2
Remote sensing method	18 members	10	4	2	2
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	18 members	16	2	0	0
Mobile combustion	18 members	16	2	0	0
Process emissions	18 members	15	3	0	0
Fugitive emissions	18 members	14	3	0	1

Do you support the approach of **recommending calculation-based approaches** (over direct measurement when measurement technology is not already available) for scope 1?	• 15 of 18 members: Yes, fully support • 2 of 18 members: Yes, with minor edits • 0 of 18 members: No • 1 of 18 members: Abstain
Do you support the **emission factor examples** defined in the Task Force proposal?	• 15 of 18 members: Yes, fully support • 1 of 18 members: Yes, with minor edits • 0 of 18 members: No • 2 of 18 members: Abstain
Indirect climate forcers	
Should companies use an **aviation radiative forcing multiplier/index**?	• 3 of 17 members: Shall use an aviation radiative forcing multiplier/index • 5 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* • 2 of 17 members: Stay silent – *status quo in Corporate Standard* • 1 of 17 members: Abstain
How should aviation emissions from indirect radiative forcing be **reported**?	• 3 of 16 members: Within the physical GHG inventory • 12 of 16 members: Separately from the physical GHG inventory • 1 of 16 members: Abstain
Should GHG Protocol recommend a **specific aviation radiative forcing multiplier/index**?	• 4 of 16 members: Yes, state value in the Corporate Standard • 7 of 16 members: Yes, but state in separate guidance • 5 of 16 members: No, this is beyond the scope of GHG Protocol • 0 of 16 members: Abstain
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.*	• 14 of 17 members: Yes, fully support • 2 of 17 members: Yes, with minor edits • 0 of 17 members: No • 1 of 17 members: Abstain
Do you support the following text on other indirect climate forcers? *Companies **may** separately report emissions of other indirect climate forcers.*	• 13 of 16 members: Yes, fully support • 3 of 16 members: Yes, with minor edits • 0 of 16 members: No • 0 of 16 members: Abstain

Global warming potential	
Do you agree with using the Land Sector and Removals Standard definition of "**significant**" for defining "significant methane emissions"? ***Significant*** *= When an estimated emission, removal, or other metric's value has a sufficiently large influence on a company's total inventory to be worthy of attention, considering their business goals and the intended uses of inventory data. This can be determined based on its magnitude relative to total emissions, removals, or other metrics in terms of the absolute level, the trend, or the uncertainty. -LSR Standard*	• 15 of 17 members: Yes, fully support • 1 of 17 members: Yes, with minor edits • 0 of 17 members: No • 1 of 17 members: Abstain
Do you agree with the draft guidance and table on **fossil and non-fossil methane**?	• 11 of 17 members: Yes, fully support • 2 of 17 members: Yes, with minor edits • 1 of 17 members: No • 3 of 17 members: Abstain
Data quality tiers for scope 1	
Should an **"unclassified" tier** be available for scope 1 data quality tiers? Scope 1 data quality tiers: • Calculated using primary data • Calculated using secondary data • Unclassified (TBD)	• 11 of 18 members: Yes, include an "unclassified" scope 1 data quality tier • 5 of 18 members: No, only provide "primary data" and "secondary data" scope 1 data quality tiers • 2 of 18 members: Abstain
Should reporting by scope 1 data quality tiers be a **requirement or a recommendation**?	• 11 of 18 members: Shall report scope 1 data quality tiers • 5 of 18 members: Should report scope 1 data quality tiers • 2 of 18 members: Abstain
Scope 1 disaggregation by category	
Should companies be required to report **scope 1 emissions disaggregated** by activity type?	• 11 of 18 members: Shall disaggregate scope 1 emissions by activity type • 7 of 18 members: Should disaggregate scope 1 emissions by activity type • 0 of 18 members: Abstain
Do you agree with the following text? *Companies **may** report land emissions subcategories.*	• 12 of 18 members: Yes, fully support • 2 of 18 members: Yes, with minor edits • 0 of 18 members: No • 4 of 18 members: Abstain, I need more information to respond
How should **biogenic product CH4 and N2O emissions** be categorized in scope 1?	• 8 of 17 members: Option 1 – Biogenic CH4 and N2O in "land emissions" category • 6 of 17 members: Option 2 – Biogenic CH4 and N2O distributed across categories • 3 of 17 members: Abstain, I need more information to respond