Independent Standard Board – Meeting #13 Summary

Date: 28 July 2025

Time: 08:00 – 11:00 ET / 14:00 – 17:00 CET

Location: Virtual

Attendees

Members

Alex Bassen, Chair
Anthony Cheung
Inhee Chung
Danny Cullenward
Pieter Gagnon
Suzanne Greene
Owen Hewlett
Christina Hood
Stuart Jefford
Heather Keith
Viola Lutz
Paul Munter

Observing Entities

Alberto Carrillo Pineda
Pedro Faria (EFRAG)
Bing Leng (ISSB)
Amir Sokolowski (CDP)

GHG Protocol Secretariat

Hande Baybar
Pankaj Bhatia
David Burns
Dario de Pinto
Alexander Frantzen
Claire Hegemann
Iain Hunt
Alley Leach
David Rich

Agenda and Decisions

Item	Topic and Summary	Decisions
1	***Welcome and Introduction*** The Chair welcomed ISB members and reviewed the agenda.	The ISB was not asked to make any decisions.
2	***Scope 3*** The Secretariat presented Scope 3 TWG recommended revisions to the Scope 3 Standard for ISB "pulse checks". **Subgroup B** **B1:** *Required scope 3 emissions* The Secretariat presented the Scope 3 TWG recommendation that companies shall account for at least 95% of total required scope 3	The ISB was not asked to make any decisions.

	emissions. Following discussion, a pulse check poll was held indicating majority support. **B11 & B12:** *Facilitated Activities (Category 16)* The Secretariat presented the Scope 3 TWG recommendation to specify guidance for facilitated emissions under a new category 16. Following discussion, a pulse check poll was held indicating that additional information and discussion will be needed. **B2 – B10:** *Boundary Setting – Other topics* The Secretariat provided an overview of the other revisions concerning boundary setting as proposed by the Scope 3 TWG. A pulse check poll indicated majority support for the revisions, with minor edits needed. **Subgroup A** **A1:** *Disaggregated reporting* The Secretariat presented the Scope 3 TWG recommendation to disaggregate scope 3 inventory data based on data specificity. Following discussion, a pulse check poll indicated majority support, with minor edits needed. **A3:** *Uncertainty Analysis* The Secretariat presented the Scope 3 TWG recommendation to introduce an uncertainty assessment requirement, subject to methodological development. After a discussion, a pulse check poll was held indicating equal levels of support and opposition. Due to time constraints, the final subgroup A pulse check, as well as discussion and pulse checks for subgroup C were not held. The Secretariat will circulate a follow-up survey to gather ISB members' feedback on these issues.	
3	***Corporate Standard*** **Objectives and principles** The Secretariat shared a draft objectives statement for the Corporate Standard. The Secretariat also presented a synopsis of proposed revisions to GHG accounting and reporting principles, along with one outstanding issue to resolved by the TWG (update principles to better distinguish between external transparency and verifiability). **Financial control approach** The Secretariat presented an overview of the working draft text for the revised financial control consolidation approach including the rationale for revision, the level of support from TWG members and key pending items. **Operational control approach** The Secretariat presented an overview of the working draft text for the revised definition of operational control. **Optionality in consolidation approaches**	The ISB was not asked to make any decisions.

	The Secretariat presented an overview of the TWG's evaluation of optionality in consolidation approaches. After a discussion, a pulse check poll was held indicating majority support for providing optionality in consolidation approaches (between the financial control and operational control approaches). **Justifiable exclusions for scopes 1 and 2** The Secretariat presented the following Corporate Standard TWG recommendations: maintain scope 1 and scope 2 exclusions; define separate quantitative exclusion thresholds for scopes 1 and 2; define a 1% quantitative exclusion threshold for scope 1 and a 1% quantitative exclusion threshold for scope 2; and total scope 1 and scope 2 emissions shall be quantified to justify exclusions. Due to time constraints, discussion and pulse check polls were not held.	
4	***Implementation of Standards Updates*** **Different levels of reporting by entity type** The Secretariat presented the background, external program context, and options for the following question: Is it the role of GHG Protocol to define different levels of reporting by entity type? Several ISB members and Observing Entities expressed support for GHG Protocol *recommending* different levels of reporting to external programs. Several ISB members and Observing Entities expressed concern about GHG Protocol *defining* different levels of reporting due to interoperability issues with regulatory programs. Following discussion, a pulse check poll indicated majority support for *recommending* different levels of reporting to external programs. The topic will be brought back to the ISB for further consideration at a later stage of the process.	The ISB was not asked to make any decisions.
6	***All Other Business*** AOB session was not held	
	****Meeting adjourned at 11:00 ET / 17:00 CET****	