Independent Standard Board – Meeting #16 Summary

Date: 24 November 2025

Time: 16:00 – 19:00 ET / 22:00 – 01:00 CET

Location: Virtual

Attendees

Members

Alex Bassen, Chair
Inhee Chung
Danny Cullenward
Pieter Gagnon
Suzanne Greene
Owen Hewlett
Stuart Jefford
Viola Lutz

Observing Entities

Bastian Buck (GRI)
Pedro Faria (EFRAG)
Bing Leng (ISSB)
Amir Sokolowski (CDP)

GHG Protocol Secretariat

Hande Baybar
Pankaj Bhatia
Alejandra Bosch
David Burns
Alexander Frantzen
Claire Hegemann
Iain Hunt
Oliver James
Alley Leach
Michael Macrae
Ralf Pfitzner
Matt Ramlow
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	***Public Consultation Extension*** The Chair gave an overview of the public feedback the Secretariat has received in response to the Scope 2 and Electricity-Sector Consequential Methods Public Consultations. Stakeholders expressed that the 60-day consultation didn't allow enough time to engage with the materials, that holidays within the consultation period effectively shortened the amount of time there was to participate and requested that the public consultations overlap with the AMI White Paper.	**Decision:**[1] Extending the Scope 2 public consultation period from 60 days (19 Dec. 2025) to 104 days (31 Jan. 2026) was not approved. Yes: 5

[1] Following the meeting, it was clarified that these decisions constituted recommendations to the Steering Committee.

	The Secretariat presented pros and cons to extending the public consultation period. Pros included addressing requests and allowing time for additional stakeholder alignment and engagement. Cons included the risk of delaying the Scope 2 Phase 2 workplan and the Scope 2 final publication. Following discussion, ISB members were asked to vote on whether to extend the public consultation from 60 days to 104 days. The motion did not pass. The ISB then approved amending the public consultation duration in the *Standard Development and Revision Procedure* to give greater flexibility on consultation durations rather than requiring they be 60 days. Following the meeting, the ISB Chair clarified via e-mail to the membership that both votes constituted recommendations to the Steering Committee, as the appropriate decision-making body on these topics.	No: 4 Abstain: 2 Amendments to the SDR Procedure provisions on consultation duration and attribution (4.3.2, 4.3.3, 4.5.1, and 4.5.2) were approved. Yes: 9 No: 0 Abstain: 2
3	***Corporate Standard: Phase 1 Public Summary*** The Secretariat presented the scope and purpose of the Corporate Standard Phase 1 Progress Update. The proposed document provides an overview of progress on phase 1 revisions under development by the Corporate Standard TWG and ISB. The document is intended for informational purposes in line with GHG Protocol's objective to ensure a transparent standard development process. The document is a synthesis of information with has already been available to the public via TWG meeting materials posted in the GHG Protocol Standards Development and Governance Repository. The Secretariat also presented a proposal to provide transparency on dissenting opinions of a minority of ISB members to the TWG direction on proposed revisions summarized in the document. The Secretariat will add an appendix that provides the results of ISB pulse check polls, with text in the appendix documenting the reasons for opposing views by a minority of ISB members, and will note that stakeholder feedback will be requested on those topics during the public consultation. After discussion, the ISB members were asked to vote on the public release of the *Corporate Standard Summary of Phase 1 Provisional Outcomes*. The item passed.	**Decision:** The public release of the Corporate Standard Summary of Phase 1 Provisional Outcomes December 2025 was approved. Yes: 8 No: 0 Abstain: 3
4	***Scope 3: Phase 1 Public Summary*** The Secretariat presented the plan to release the *Scope 3 Summary of Phase 1 Provisional Outcomes* in March 2026 to allow for time to finalize outstanding Phase 1 topics. There are three pending Phase 1 revisions under consideration: Group A: Data specificity requirements language Group B: Optionality of facilitated activities Group C: Classifying commodities and undrawn commitments in Category 16 The three-month delay will allow the Secretariat to finalize all Phase 1 revisions language, which will allow them to present the public with a	The ISB was not asked to make any decisions.

	complete summary of Phase 1 progress, avoid publishing revised versions, and resolve more stakeholder questions. The Secretariat will amend the development plan to reflect the change, send the ISB an updated draft in February and flag additions to the Phase 1 summary to facilitate final review.	
5	***Land Sector and Removals: Forest Carbon Accounting*** The Chair gave a brief overview of the ISB Forest Carbon Accounting (FCA) Subgroup's latest work and the discussion with the Steering Committee on the proposed next steps. The ISB FCA subgroup is creating a summary of its deliberations, however they were unable to reach consensus on the areas of agreement and disagreement within the subgroup in time for presentation to the ISB. The Chair shared that the subgroup did agree that further methodological development, consultation and/or pilot testing will be needed. The Secretariat presented a proposed workplan which included release of a public call for evidence on FCA. ISB members will identify questions and topics to include in the call for evidence in future meetings. After a brief discussion, the members voted on and approved proceeding with a call for evidence.	**Decision:** Proceeding with a call for evidence on forest carbon accounting was approved. Yes: 9 No: 1 Abstain: 1
6	***Actions and Market Instruments*** The Secretariat provided an overview of the AMI Phase 1 White Paper currently in development to familiarize ISB members with the core contents. The Phase 1 White Paper outlines the principles, purpose and key concepts of multi-statement reporting. The white paper will provide a framework for corporates and other reporting entities to report on actions and market instruments beyond the physical inventory through a disaggregated and transparent multi-statement reporting structure.	The ISB was not asked to make any decisions.
6	***AOB*** The Terms of Reference for the ISO/GHG Protocol Product Accounting Joint Working Group (JWG) are being finalized with ISO and will be shared for a future ISB e-vote. The ISB will be asked to approve GHG Protocol's JWG members.	**Decision:** **E-vote** (*concluded 29 November 2025*)**:** The ISB approved an effective date of 1 January 2027 and the proposed transition period for the Land Sector and Removals Standard. Yes: 9 No: 0 Abstain: 1
	****Meeting adjourned at 03:00 ET / 06:00 CET****	

Members Voting Electronically (Agenda Item #6)

Alexander Bassen
Inhee Chung
Danny Cullenward
Pieter Gagnon
Suzanne Greene
Owen Hewlett
Stuart Jefford
Heather Keith
Viola Lutz
Paul Munter