

Independent Standard Board – Meeting #20 Summary

Date: 12 March 2026

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

Location: Virtual

Attendees

Members

Alex Bassen, Chair
Anthony Cheung
Inhee Chung
Pieter Gagnon
Suzanne Greene

Owen Hewlett
Stuart Jefford
Heather Keith
Viola Lutz

Observing Entities

Bastian Buck (GRI)
Alberto Carillo Pineda (SBTi)
Pedro Faria (EFRAG)

Bing Leng (ISSB)
Amir Sokolowski (CDP)

GHG Protocol Secretariat

David Burns
Alexander Frantzen
Amir Safaei
Iain Hunt
Claire Hegemann

David Rich
Luke Jones
Pankaj Bhatia
Ralf Pfitzner

Guest

Benoit Desforges (ISO)
Monja Korter (ISO)

Agenda and Decisions

Item	Topic and Summary	Decisions
1	<i>Welcome and Introduction</i> The Chair welcomed all members and announced that Benoit Desforges, Chair of ISO TC 207/SC 7, would join as a guest. The Chair reviewed antitrust compliance, conflict-of-interest policy compliance, confidentiality and conduct expectations, and the agenda.	The ISB was not asked to make any decisions.
2	<i>Scope 3: Phase 1 Progress Update</i>	Decision:

	The Secretariat presented the Scope 3 Phase 1 Progress Update. The document serves to summarize the progress made by the Scope 3 TWG since the start of the process to revise the Scope 3 Standard. Phase 1 revision topics include data quality and related topics, boundary setting, and investments. The Secretariat presented the latest TWG survey results on options for scope 3 disaggregation by data type, noting that further TWG member consideration will take place later this year. The ISB discussed the trade-offs between the potential reporting burden vs. transparency benefits, with the Secretariat noting that including the 'unclassified' tier alleviates feasibility concerns. The ISB also heard views from Observing Entities on the proposed introduction of Category 16. A vote to approve the public release of the Scope 3 Standard Revisions Phase 1 Progress Update did not pass. Vote: Do you approve the public release of the Scope 3 Standard Revisions Phase 1 Progress Update March 2026? Yes: 6 No: 3 Abstain: 0 Members discussed potential amendments to the disclaimer text to address member concerns. The Chair announced that a revised version would be circulated for an electronic vote. The revised Scope 3 Phase 1 Progress Update was circulated and approved for public release via e-vote.	e-vote (concluded 24 March 2026): The revised Scope 3 Standard Revision Phase 1 Progress Update was approved for public release on March 30th, 2026. Yes: 9 No: 0 Abstain: 1
3	<i>ISO Partnership</i> The Chair welcomed Benoit Desforges and Monja Korter of ISO as guests. The Secretariat provided an update on the Project Working Group (ISO TC 207/SC 7/WG 5) and Product Joint Working Group (ISO-GHGP TC 207/SC 7/JWG 8). The Secretariat will proceed with onboarding the approved TWG members to their respective working groups. The Secretariat is conducting targeted recruitment to fill remaining gaps in the Joint Working Group (JWG). The Secretariat presented responses to the ISB member questions about the partnership submitted prior to the meeting. Some members raised concerns about the composition of the JWG and public transparency of the ISO members. The Secretariat explained that JWG members will represent their individual expertise, not their member organization. The ISO Secretariat provided an overview of the ISO process and its approach to consensus. The Secretariat elaborated on how ISO's and GHG Protocol's respective approval processes will interact to achieve final adoption by both organizations.	The ISB was not asked to make any decisions.
4	<i>All Other Business</i> The Chair reviewed topics for next month's meeting.	The ISB was not asked to make any decisions.

	The Secretariat notified members that the number and frequency of ISB meetings will be reduced to allow for additional time for meeting preparation and follow up.	
	<i>***Meeting adjourned at 10:30 ET / 16:30 CET***</i>	

Members Voting Electronically (Agenda Item #2)

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