

Corporate Standard Meeting Minutes

Full TWG, Meeting #10

Date: 6 October 2026

Time: 09:00–12:00 ET / 15:00–18:00 CET / 21:00–00:00 CHN

Location: Zoom (virtual meeting)

Attendees

Technical Working Group Members

1. Christa Anderson, Rainforest Alliance
2. Robert Anderson, Department of Infrastructure, Transport, Regional Development, Communications and the Arts, Australia
3. Catherine Atkin, Carbon Accountable and Stanford CodeX Climate Data Policy Initiative
4. Erika Barnett, Greenhouse Gas Management Institute
5. Rebecca Berg, Center for Climate and Energy Solutions
6. Tatiana Boldyreva, CDP
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, SBTi
11. Louisa Drechsel, ISO/TC207/SC7/WG4 and TÜV SÜD
12. Victoria Evans, Independent
13. Ignacio Fernandez, The Climate Registry
14. Rubens Ferreira, Carbonauta Ltda
15. Burkhard Huckestein, German Environment Agency
16. Douglas Johnson, PwC China
17. Gijs Kamperman, TenneT
18. Marine Kohler, CentraleSupélec, Université Paris-Saclay
19. Vincent Kong, BEAM Society Ltd
20. Andy Law, HKICPA - The Hong Kong Institute of Certified Public Accountants
21. Tomoo Machiba, Zeroboard, Inc.
22. Alexis McGivern, University of Oxford
23. Brandon McNamara, Northern Arizona University
24. Philippe Missi Missi, UNFCCC Regional Collaboration Center West and Central Africa
25. Ann Marie Moohan-Sidhu, EcoEra
26. Patrick Murphy, Sierra Club
27. Suresh Krishna Ishwara Palar, Infosys Limited
28. Ann Radil, KEEN
29. Doug Rand, Deloitte
30. Joanne Richmond, CK Hutchison
31. Felipe Martínez Rodríguez, Hydro
32. Judy Ryan, External Reporting Board, New Zealand
33. Sheila Scott, Jacobs
34. Monika Shrivastava, JSW Cement
35. Alisa Shumm, Sage
36. Ann Smith, ISO/TC207/SC7/WG4
37. Max Sonnen, Ecomatters
38. Vicky Sullivan, Duke Energy
39. Jane Thostrup Jagd, We Mean Business Coalition
40. Zi (Christiana) Wang, JD Logistics
41. Margaret Weidner, Impact Pathways

Guests

1. Ibrahim Eryazici, ISO/TC207/SC7/WG4 and Dow

GHG Protocol Secretariat

1. Hande Baybar
2. Iain Hunt

3. Alley Leach

Documents referenced

1. Corporate Standard Technical Working Group, Meeting #10 – Presentation FINAL – 6 October 2026
2. ISO 14064-1 Working Draft 2 (WD2), including Annex A, together with the accompanying READ ME document (strictly confidential to the TWG under ISO rules, internal)
3. Consolidated Corporate Standard working draft Chapter 3: Organizational boundaries v1.2
4. Consolidated Corporate Standard working draft Chapter 6 (Methods and data) and Chapter 7 (Data quality) v1.2

Item	Topic and Summary	Outcomes
1	<i>Introduction and housekeeping</i> The Secretariat reviewed housekeeping items, the GHG Protocol (GHGP) decision-making criteria, the GHG Protocol – ISO partnership, the process for reviewing ISO feedback, ISO 14064-1 Working Draft 2 (WD2), the schedule of upcoming meetings, and the objectives for the meeting. ISO representatives summarized the ISO standard development process. Members were invited to comment.	No specific outcomes.
2	<i>Organizational boundaries</i> The Secretariat presented the GHG Protocol draft text (i.e., preliminary outcomes from the Corporate Standard TWG) and ISO representatives presented the ISO 14064-1:WD2 position on consolidation (general and specific), the equity share approach, the additional consolidation provision on the basis of fair representation, reporting on organizational boundaries, the financial control approach and the operational control approach. Indicative polls were held following discussion.	Outcomes from indicative polls will be reported following completion of the Meeting 10 feedback survey. Indicative poll question on the additional provision for the financial control approach will be posed in the feedback survey.
3	<i>Calculation methods and data quality</i> The Secretariat presented the GHG Protocol draft text (i.e., preliminary outcomes from the Corporate Standard TWG) and ISO representatives presented the ISO 14064-1:WD2 position on formulas for quantification, scope 1 data selection and collection, reporting on scope 1 emissions (including the use of artificial intelligence, heating values, and oxidation factors), scope 1 monetary activity data, improving scope 1 data quality, uncertainty assessment, and scope 1 disaggregation by data source tier. The topic of scope 1 calculation methods and hierarchy was omitted due to time constraints. Indicative polls were held following discussion.	Outcomes from indicative polls will be reported following completion of the Meeting 10 feedback survey. Indicative poll questions on scope 1 calculation methods and hierarchy will be posed in the feedback survey.
4	<i>Wrap-up and next steps</i> The Secretariat presented the preliminary poll results from Corporate Standard TWG Meeting 9, reminded members to complete the Meeting 9 feedback survey, and presented next steps and the date and time of the next meeting.	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. The next meeting will be a Full TWG meeting on Tuesday, November 24th at 09:00-12:00 ET / 15:00-18:00 CET / 21:00-00:00 CHN.

Summary of discussion and outcomes

1. Introduction and housekeeping

- The Secretariat reviewed housekeeping items, the GHG Protocol (GHGP) decision-making criteria, the GHG Protocol – ISO partnership, the process for reviewing ISO feedback, ISO 14064-1 Working Draft 2 (WD2), the schedule of upcoming meetings, and the objectives for the meeting. ISO representatives summarized the ISO standard development process. Members were invited to comment. (Slides 1–13)

Summary of discussion

- The Secretariat reviewed the GHG Protocol decision-making criteria, noting that options should be evaluated on the basis of scientific integrity, the GHG accounting and reporting principles, support for decision-making that drives ambitious climate action, support for uses of the data and for programs based on the GHG Protocol, and feasibility of implementation.
- An ISO representative provided an overview of the ISO standards development and consensus-building process, including the systematic review undertaken every five years by the voting national bodies; the iterative working draft, comment collection and comment resolution stages; the committee draft stage at which national bodies submit a single country position; the draft international standard stage at which a draft must achieve two-thirds support with fewer than one quarter of votes against; and the final draft international standard stage at which only editorial comments are accepted. The ISO representative noted that approximately 500 comments were received on Working Draft 1 of ISO 14064-1 and approximately 3,000 comments on Working Draft 2, and that comment resolution for Working Draft 2 took place over approximately 160 hours of meetings.
- A member asked whether the proposals to be discussed had been developed through the full ISO process or just at the working group level. An ISO representative clarified that the revision of ISO 14064-1 opened in October 2024, that Working Draft 1 was posted in June 2025, and that Working Draft 2, prepared in March 2026, merged Working Draft 1 with the then current state of the GHG Protocol revisions, with the resulting text agreed by consensus of the ISO WG4 experts. Hence, proposals have only been developed at the working group level.
- A member asked how the process ensures coherence between GHG Protocol standards that reflect different accounting objectives, perspectives, boundaries and methodologies, and in particular how the Corporate Standard is aligned with the Actions and Market Instruments, Land Sector and Removals, and Product Standards. The Secretariat responded that it coordinates on cross-cutting topics, that preliminary outcomes from one workstream are in some instances reviewed by another, that the Independent Standards Board plays an integrating role across workstreams, and that a joint GHG Protocol – ISO coordination group addresses cross-cutting issues between the Corporate, Product, and Project Standards. The Secretariat noted that the Land Sector and Removals Standard falls outside the GHG Protocol – ISO partnership perimeter, that the issue is being actively discussed by the Independent Standards Board, and that cross-cutting Land Sector and Removals topics are scheduled for the 27 October 2026 meeting.
- A member asked for projected times for the activities shown in the workplan. The Secretariat responded that the public consultation phase is planned for the second quarter of 2027 and final publication by the end of 2028, referring members to Figure 2 on page 14 of the [Standard Development Plan for the consolidated Corporate Standard](#).
- The Secretariat explained the process to be followed for each topic: clarifying questions on the ISO outcomes, to which the ISO experts would respond; TWG member discussion; and indicative polls on the GHG Protocol, ISO and, where applicable, hybrid options. The Secretariat noted that discussion and polling were not planned for topics where the two texts are aligned, and that the same poll questions would also be posed in the feedback survey.
- The Secretariat reminded members that ISO 14064-1:WD2 is strictly confidential under ISO rules and must not be shared beyond the TWG and that the organization and format of the final standard is yet to be determined and is being discussed separately with ISO leadership.

Outcomes (e.g. recommendations, options)

- No specific outcomes.

2. Organizational boundaries

- The Secretariat presented the GHG Protocol draft text (i.e., preliminary outcomes from the Corporate Standard TWG), and ISO representatives presented the ISO 14064-1:WD2 position, on consolidation (general and specific), the equity share approach, the additional consolidation provision on the basis of fair representation, reporting on organizational boundaries, the financial control approach and the operational control approach. Indicative polls were held following discussion. (Slides 14–30)

Summary of discussion

Consolidation – general aspects

- The Secretariat presented the GHG Protocol draft text for Corporate Standard chapter 3 section 1 alongside ISO 14064-1:WD2 clause 5.4.1, noting that the principal difference is that the ISO option retains the equity share approach, and that the ISO text additionally proposes a provision linking the consolidation approach to the intended use of the GHG inventory. ISO representatives presented the ISO 14064-1:WD2 position including the rationale for and implications of the proposed text.
- A member asked whether there were examples of an entity using a different consolidation approach across scopes, noting that they had not seen this in practice. The Secretariat responded that data availability and the optional status of scope 3 reporting in the Corporate Standard (2004) had been cited as reasons, and that the Scope 3 Standard already includes a "should" statement to address this.
- A member raised a concern that a significant share of recent emissions growth, particularly from technology companies and the data center industry, is held off balance sheet, and that the usability and applicability of the Corporate Standard would be undermined if those emissions were not captured. The member asked how the reference to an organization having "an interest" would apply to leases and co-location contracts, noting that the example given of wholly or partially owning is a narrow example based on an ownership stake. The Secretariat responded that the bracketed term "[entity, operation, asset or contractual arrangement]" is intended to keep the universe general so that a contractual arrangement can include a leased asset, that the ownership wording is an example rather than a limit, and invited suggested edits to remove the ambiguity. The Secretariat noted that where such emissions are accounted for depends on ownership or operational control and that they may fall within scope 1 and scope 2, scope 3 downstream leased assets or scope 3 investments, and that the point will also be relevant to the leased assets discussion.
- Members asked for the ISO definition of "intended use", observing that ISO 14064-1:WD2 defines "intended user" but that a definition of "intended use" could not be located. An ISO representative explained that the ISO standard accommodates a wider variety of emissions reporting and that intended use helps to define what fair representation is, but that if the clause is retained the term would need to be defined more clearly, as it otherwise opens the provision to too much flexibility and does not sit well with the consistency and comparability the TWG is seeking to maintain. Members suggested that it could be helpful to provide examples of intended use.
- A member asked how intended use would affect the consolidation approach and why the consolidation approach would need to change for different uses. The Secretariat gave examples: regulatory reporting that prioritizes financial control; facility-level reporting requirements, which may be better served by operational control; and internal decision-making to reduce operational emissions. The Secretariat noted that fair representation is anchored in the accounting and reporting principles, so that principles such as completeness and relevance are assessed against the purpose for which the inventory is compiled.
- A member noted that the user must be defined prior to reporting, as this influences what information is material, observing that IFRS defines the user as investors while many companies report GHG emissions for other stakeholders, which may affect how they report.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Do you support the following draft text provision to establish the relationship between organizational boundary and operational boundary? *[GHG emissions from any [entity, operation, asset or contractual arrangement] that the organization controls (i.e., financial control or operational control) shall be included in its scope 1 and 2 emissions. GHG emissions from any [entity, operation, asset or contractual arrangement] the organization has an interest (e.g., wholly or partially owns) but does not control (e.g., investments) shall be excluded from its scope 1 and scope 2 emissions and shall be included in its scope 3 inventory.]* (Slide 22)
 - 25 of 34 members: Fully support
 - 7 of 34 members: Support with minor edits
 - 1 of 34 members: Oppose
 - 1 of 34 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which option do you support in the following draft text provision? *The organization [shall/should] use a consistent consolidation approach across its scope 1, scope 2, and scope 3 inventories.* (Slide 22)
 - 28 of 32 members: GHGP option 1: Shall (GHGP Secretariat proposal)
 - 4 of 32 members: ISO option and GHGP option 2: Should (current Scope 3 Standard text)
 - 0 of 32 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer on including a provision to highlight the relationship between consolidation approach and the intended use of the GHG inventory? (Slide 22)
 - 17 of 32 members: GHGP option: Stay silent
 - 11 of 32 members: ISO option: Recommend consolidation approach to be consistent with intended use
 - 4 of 32 members: Abstain

Equity share approach

- The Secretariat presented the preliminary outcome to eliminate the equity share approach, explaining that equity share is effectively embedded in the revised financial control approach, with non-consolidated investments captured in required scope 3 category 15 reporting; that the approach avoids under-reporting of scope 1 and scope 2 emissions from entities that are not wholly owned but are controlled; that it avoids the complexity arising from frequently changing ownership percentages; that fewer options promote comparability; and that adoption is very limited, at 2% of CDP 2023 public responders. The Secretariat also provided an overview of recent updates to some of the key external frameworks (i.e., revised ESRS E1, September 2026, and SBTi Corporate Net-Zero Standard (CNZS) v2.0, June 2026) pertaining to organizational boundaries including static and dynamic reference to the Corporate Standard, covering the equity share approach.
- An ISO representative presented the ISO WG4 position to maintain the equity share approach, explaining that ISO 14064-1:WD2 merged the two options by recommending financial control, requiring a justification where financial control is not used and recommending a screening assessment. The ISO representative explained that the reasons for retaining equity share were that the recently simplified EU CSRD (ESRS E1) refers to the equity share approach, that ISO seeks to provide a generic framework that does not exclude approaches a program operator may require, that equity share is viewed as relevant for financial institutions where scope 1 reporting is seen as the main responsibility of the organization, particularly while the required and optional scope 3 subcategories remain under discussion, and that removal could result in under-reporting in some cases. The ISO representative referred members to the example in Annex A of ISO 14064-1:WD2.
- A member described an example of a listed infrastructure conglomerate with businesses in various sectors worldwide, almost all held through joint ventures or associates, which uses the equity share approach because it is considered to represent its emissions responsibility more fairly. The member noted that if equity share were eliminated those emissions would move to scope 3, leaving a relatively narrow scope 1 and scope 2 inventory, and that although only a small percentage of companies use the approach it may be very important for those companies, particularly in the

infrastructure sector where assets are commonly held through joint ventures and other arrangements with multiple ownership shares and which is itself a high-emitting sector.

- A member raised a concern that retaining the equity share approach as an option could make reporting more complex, as companies might change their consolidation approach from year to year based on which approach results in lower reported emissions, and that even where historical emissions are recalculated the change can make year-on-year comparisons less transparent and may obscure historical emissions trends.
- Another member added that equity-share-based figures would be difficult to compare with financial data, making normalized comparative analysis across companies difficult.
- A member expressed the view that companies should be able to choose the method that best reflects their emissions responsibility, and that certain business models would be under-reported in terms of emissions responsibility if equity share were eliminated.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which of the following options do you support for the equity share approach? (Slide 23)
 - 26 of 34 members: GHGP option: Eliminate equity share
 - 7 of 34 members: ISO option: Maintain equity share (both as an add-on to financial control and as a permissible standalone option)
 - 1 of 34 members: Abstain

Additional consolidation provision on the basis of fair representation

- The Secretariat presented the GHG Protocol recommendation for separate additional reporting of scope 1 and scope 2 emissions under operational control that are not under financial control, alongside the ISO requirement to report emissions under operational control or equity share additional to financial control. The Secretariat also presented recent updates to the organizational boundary requirements of the revised ESRS E1 AR19 and the SBTi CNZS v2.0 C3.1, noting that both move toward aligned and simplified consolidation requirements and that no key external program currently adopts a dual or layered consolidation approach. ISO representatives presented the ISO 14064-1:WD2 position including the rationale for and implications of the proposed text.
- A member asked whether "additional" meant full disclosure of emissions under operational control in parallel to financial control, or only emissions under operational control that are not—already included—under financial control. The Secretariat confirmed that the latter is intended based on a majority support from Corporate Standard TWG.
- The Secretariat and members noted that there is a material difference between the two options when it comes to how the emissions under the additional consolidation provision would be reported, as under the ISO option the additional emissions would be included within the inventory values rather than reported separately as recommended by the Corporate Standard TWG.
- An ISO representative explained that the layered additional reporting originated from the GHG Protocol rather than from ISO, that ISO WG4 adopted it and made it a requirement so that significant emissions under operational control that are not fairly represented by financial control are not missed, that the intention is to report only the difference rather than repeating the financial control figures, and that ISO is not asking for scopes to be combined, as ISO 14064-1:WD2 already requires scopes 1, 2 and 3 to be reported separately.
- A member asked what would follow if the TWG recommends reconsideration of the additional consolidation provision. The Secretariat responded that if that would be the case, then the item would be reevaluated during Full TWG Meeting 12 in November. The Secretariat added that there will be an additional question in Meeting 10 follow up survey to hear the suggestions from members on the nature of reconsideration needed to prepare for the discussion in November.
- A member argued that the additional consolidation provision merits further discussion because the earlier decisions were strongly connected to supporting programs such as ESRS. They added that the position at the time included the initial ESRS and EFRAG technical advice reflecting layered or parallel reporting, and that the version adopted by the European Commission now refers to the current Corporate Standard (2004) on a static reference basis without layered approaches. The member

suggested that further clarification on whether a boundary reported under the recommended add-on would be interoperable ESRS boundary based on financial control only, operational control only or equity share only would be helpful. The Secretariat responded that interoperability is maintained because the inventory would still reflect a single consolidation approach, with the additional information based on the add-on provision (i.e., operational control only) captured elsewhere in the report as additional information. The Secretariat also noted that a reporting template is increasingly seen as necessary to show how the revised provisions fit together.

- A member asked the Secretariat to recall the rationale for retaining operational control as a standalone option and how that option differs from the recommended financial control approach with an operational control add-on. They raised a concern that further optionality is being introduced, noting that operational control is currently used by the majority of companies, and asking whether a decision tree could be created to make the choice clear for companies. The Secretariat responded that the primary rationale for maintaining operational control is to provide an option where financial control does not give a fair representation of the GHG emissions under a company's control, together with interoperability with external programs that offer operational control as an option and flexibility to support diverse applications.
- Another member noted that the retention of operational control as a standalone option was related to its prevalent use, and that financial control with an operational control layer is not equivalent to operational control applied as a standalone approach.
- A member asked whether there is an equivalent requirement for an organization applying the operational control approach to report separately any emissions under financial control that are not captured. The Secretariat responded that there is not, in order to highlight the financial control as the recommended approach and supplement it with additional separate information on scope 1 and 2 emissions under operational control only (i.e., that are not under financial control).
- A member asked whether there are cases in which an organization would have financial control but not operational control, for example where another company operates an asset owned by it. The Secretariat confirmed that this can be an example case.
- A member raised a concern that some of the additional consolidation discussion remains difficult to follow after a number of iterations, and asked for clarity on the treatment of partially owned entities with and without operational control.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer for the additional consolidation provision on the basis of fair representation? (Slide 24)
 - 17 of 35 members: GHGP option: Recommend ('should') consolidation in addition to the recommended financial control approach
 - 5 of 35 members: ISO option: Require ('shall') consolidation additional to the financial control approach
 - 13 of 35 members: Reconsider additional consolidation provision (e.g., feasibility and benefits trade-offs)
 - 0 of 35 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which scopes should the additional consolidation provision apply to? (Slide 24)
 - 19 of 35 members: GHGP option: Scope 1 and scope 2 emissions only
 - 11 of 35 members: ISO option: All scopes (scopes 1-2-3)
 - 5 of 35 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer for the reporting of emissions as per additional consolidation? (Slide 24)
 - 22 of 34 members: GHGP option: Report additional consolidation information separately from inventory values
 - 7 of 34 members: ISO option: Include in the inventory values
 - 5 of 34 members: Abstain

Consolidation approach options

- The Secretariat presented the GHG Protocol option to include a 'may' statement highlighting that the operational control approach remains a permissible standalone option, alongside the ISO option not to include such a statement and to rely on the overarching requirement that consolidation be based on control or equity share. ISO representatives presented the ISO 14064-1:WD2 position including the rationale for and implications of the proposed text.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Do you support using a 'may' statement to highlight the permissible standalone consolidation approach option while further promoting the recommended consolidation approach? (Slide 25)
 - 26 of 33 members: GHGP option: Yes, include a 'may' statement (i.e., The organization may apply the operational control consolidation approach in lieu of financial control.)
 - 6 of 33 members: ISO option: No, do not include a 'may' statement
 - 1 of 33 members: Abstain
 - A member explained that they had abstained on this poll, raising a concern that the package introduces further optionality: a recommendation for financial control, a recommendation to apply an additional layer of operational control, with the question of whether that layer sits inside or outside the inventory still to be clarified, and a third option for organizations that may still wish to apply operational control. The member asked that the distinction between the standalone operational control option and financial control with an operational control add-on be made clear for companies.

Reporting on organizational boundaries

- The Secretariat presented the GHG Protocol reporting provisions on the consolidation approach used, the justification for not applying the recommended consolidation approach and the outcomes of a screening assessment, alongside ISO 14064-1:WD2 clause 5.4.1. The Secretariat noted that the two texts are aligned other than in respect of the equity share approach, and highlighted that one element of the ISO text does not appear to refer to the equity share approach although the approach is introduced earlier in that text. No discussion or indicative poll was held on this subtopic.

Financial control approach

- The Secretariat presented the GHG Protocol draft text for Corporate Standard chapter 3 section 2 alongside ISO 14064-1:WD2 clause 5.4.2, explaining that the only difference is a recommendation, originally drafted by the GHG Protocol and sent to ISO WG4, for an additional separate disclosure of emissions from consolidated investees that are not wholly owned, separated by owned interests and minority interests held by other parties. The Secretariat explained that the GHG Protocol had removed this provision for simplicity while fine-tuning the text, but that a subset of Subgroup 2 members had seen value in a breakdown of this kind as a means of further equating the approach to equity share. The Secretariat added that ISO 14064-1:WD2 retained the provision as originally provided by GHG Protocol.

Operational control approach

- The Secretariat presented the GHG Protocol draft text for Corporate Standard chapter 3 section 3 alongside ISO 14064-1:WD2 clause 5.4.3, noting that apart from restructuring to fit the new standard structure the two texts are aligned and that no discussion or indicative poll was therefore planned. The Secretariat noted that key guidance and examples on how to implement the operational control approach, including in arrangements involving multiple parties, will be discussed by the full TWG at a future meeting.

Outcomes (e.g. recommendations, options)

- Outcomes from indicative polls will be reported following completion of the Meeting 10 feedback survey.

- Indicative poll question on the additional provision for the financial control approach will be posed in the feedback survey.

3. Calculation methods and data quality

- The Secretariat presented the GHG Protocol draft text (i.e., preliminary outcomes from the Corporate Standard TWG) and ISO representatives presented the ISO 14064-1:WD2 position on formulas for quantification, scope 1 data selection and collection, reporting on scope 1 emissions (including the use of artificial intelligence, heating values, and oxidation factors), scope 1 monetary activity data, improving scope 1 data quality, uncertainty assessment, and scope 1 disaggregation by data source tier. The topic of scope 1 calculation methods and hierarchy was omitted due to time constraints. Indicative polls were held following discussion. (Slides 31-69)

Summary of discussion

Formulas for quantification of GHG emissions

- The Secretariat explained that the GHG Protocol does not include GHG emission formulas in the standard text but rather explains the approach in general terms. The Secretariat continued that the topic has not previously been considered within the Corporate Standard TWG scope of work.
- The Secretariat presented ISO 14064-1:WD2 clause 6.8, which sets out the two-step calculation of GHG emissions from activity data and emission factors and the conversion to tonnes of CO₂ equivalent using global warming potentials.
- An ISO representative explained that the formulas were introduced to provide more guidance, that the first formula was already included in Working Draft 1 and the second added in ISO 14064-1:WD2 and that consensus was reached readily within ISO WG4.
- A member noted that the ISO slide states that the formulas are not normative (ISO normative clauses are considered indispensable for applying the standard), and asked whether the formulas would therefore be better placed in guidance.
- A member considered the formulas to be the basic formulas for GHG inventories and saw no difficulty in including them in the standard as a means of orienting the practitioners who will use it.
- A member suggested that the formulas would be better placed in guidance as an example of how to calculate emissions.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer on the topic of **formulas for quantification of GHG emissions**? (Slide 36)
 - 18 of 30 members: GHGP option: Stay silent in the standard, but include formulas in guidance
 - 12 of 30 members: ISO option: Include text on formulas for calculating GHG emissions in the standard
 - 0 of 30 members: Abstain

Scope 1 data selection and collection

- The Secretariat presented the GHG Protocol draft text for Corporate Standard chapter 6 alongside ISO 14064-1:WD2 clause 6.9.2, noting that the GHG Protocol uses a "shall" statement and ISO a "should" statement for identifying scope 1 emission sources; that the GHG Protocol uses the term "representative" while ISO uses "best available data"; and that GHG Protocol added provisions on site-specific data and accessible data.
- An ISO representative explained that the ISO "should" framing follows from the ISO definition of GHG quantification, which covers identifying, documenting, measuring, or modelling and classifying GHG emissions and removals, and noted that ISO 14064-1:WD2 separately contains a "shall" statement requiring scope 1 emissions to be reported disaggregated by subcategories and classes in accordance with its Table 1. The ISO representative and the Secretariat agreed that the broad intent of the two texts is the same and that the difference is principally one of presentation.

- A member asked whether prioritizing representative data over available data, or the reverse, is consistent with the accounting and reporting principles set out earlier in the standard. The Secretariat explained that best available data sits a level above accessible data: best available data may exist but be difficult for a reporter to obtain, for example where it sits behind a paywall, whereas accessible data is publicly available, free to use, and from a credible source.
- A member questioned the structure of the formulation requiring data to be the most representative in terms of technology, time and geography, most complete and most reliable, noting that these criteria trade off against each other and that it is unlikely any data would satisfy all three. The member gave the example of assurance providers preferring economy-wide emission factors because they are the most reliable and can be traced to a source, although they are not the most representative in terms of time, technology and geography, and asked which criterion should govern. The Secretariat agreed that the text could be clarified, invited drafting suggestions, and noted that the poll is about the general approach, with the text able to be revised for clarity.
- A member argued that data availability is not a criterion but a mandate, since an organization has to ensure the availability of its data, and that it is therefore not helpful to frame availability as a criterion, recommendation, or requirement.
- A member asked for the rationale for ISO removing the site-specific data provision. The Secretariat explained that site-specific data is now embedded within the ISO definition of "best available data," which is primary data in most cases and secondary data in some, rather than being called out in a separate provision as in the GHG Protocol text.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer on the topic of **scope 1 data selection and collection**? (Slide 40)
 - 19 of 26 members: GHGP option: "Shall" statement.
 - 6 of 26 members: ISO option: "Should" statement.
 - 1 of 26 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer on the topic of **best available or representative data**? (Slide 40)
 - 18 of 26 members: GHGP option: Representative data. *"The organization should select activity data, emission factors, [and conversion factors], as applicable, that are the most representative in terms of technology, time, and geography; most complete; and most reliable."*
 - 8 of 26 members: ISO option: Best available data. *"The organization should use the best available data when quantifying its GHG emissions."*
 - 0 of 26 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer on a provision on **site-specific data**? (Slide 40)
 - 16 of 24 members: GHGP option: Site-specific data provision. *"The organization should use site-specific data."*
 - 6 of 24 members: ISO option: Stay silent
 - 2 of 24 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer on a provision on **accessible data**? (Slide 40)
 - 16 of 23 members: GHGP option: Accessible data provision. *"The organization may use accessible [data/emission factors] [where no other data can be found]."*
 - 5 of 23 members: ISO option: Stay silent
 - 2 of 23 members: Abstain

Reporting on scope 1 emissions: artificial intelligence

- The Secretariat presented the GHG Protocol reporting provisions alongside ISO 14064-1:WD2 clause 6.9.1, noting that the GHG Protocol has added a number of reporting provisions, including a

disclosure requirement on the use of artificial intelligence, which are not present in the ISO text. The Secretariat added that ISO 14064-1:WD2 includes reporting requirements but states that reporting recommendations and options are still under development. The Secretariat presented three GHG Protocol options on disclosure of the use of artificial intelligence, developed through the ad hoc text editing group, alongside the ISO option to stay silent.

- An ISO representative noted that artificial intelligence was not discussed within ISO WG4. The Secretariat explained that artificial intelligence and several other topics are phase 2 topics that were discussed by the TWG after its outcomes were sent to ISO, and were therefore not part of the ISO review and are not addressed in ISO 14064-1:WD2.
- A member observed that tools described as “artificial intelligence” have been in use for decades and that any large company working with large data sets has probably been using analytical tools properly called artificial intelligence for many years. The member stated that the provision appears to be aimed at concerns about credibility and data reliability in generative artificial intelligence and large language models specifically, and that while they strongly favor a disclosure, they would not be comfortable with an undifferentiated reference to “AI.” The Secretariat confirmed that this was the intent of the provision, asked members to vote on that basis, and invited suggestions as to whether a reference to “generative artificial intelligence” would be sufficient or whether the types of artificial intelligence should be further clarified.
- A member suggested that the use of artificial intelligence should be disclosed in reporting, and that documentation should confirm that artificial intelligence output was fact-checked, by what kind of qualified person and by what methods, noting that the same should apply to other methods of obtaining data.
- A member raised a concern that requirements on artificial intelligence may become obsolete very quickly, as its use will become the norm if it is not already.
- A member noted that using artificial intelligence to identify emission factors could lead to miscalculation.
- Members asked whether a “should” recommendation had been considered rather than a “shall” disclosure requirement, with one member stating strong disagreement with a “shall” statement. The Secretariat responded that the “shall” statement was a proposal from the Subgroup 3 Task Force, and a “should” provision was not specifically considered by Subgroup 3 or the Full TWG.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer on the topic of disclosure about the use of **artificial intelligence**? (Slide 44)
 - 3 of 30 members: GHGP option 1: Simple requirement
 - 8 of 30 members: GHGP option 2: Requirement with examples
 - 8 of 30 members: GHGP option 3: Requirement and recommendation
 - 11 of 30 members: ISO option: Stay silent
 - 0 of 30 members: Abstain
- The Secretariat posed an indicative poll asking the question: If option (b) or (c) is supported, do you support the **bracketed text**?
[(e.g., identifying emission factors, calculating emissions, drafting report)], [whether AI-generated output was reviewed by a qualified person, and the proportion of emissions calculated using AI, by scope]. (Slide 44)
 - 12 of 28 members: Fully support
 - 8 of 28 members: Support with minor edits
 - 4 of 28 members: Oppose
 - 4 of 28 members: Abstain

Reporting on scope 1 emissions: other topics

- The Secretariat presented the GHG Protocol provisions on reporting sources of data, heating values, and oxidation factors alongside the ISO requirement to identify and document data for each GHG source or sink.
- The Secretariat noted that the provision on emission factors had been revised following TWG member feedback. It had initially required reporting of the emission factors used to calculate scope 1 emissions, which was raised as too granular and as potentially requiring companies to report confidential data, and it now requires a more general qualitative description of the emission factors.
- A member drew a distinction between reporting and documentation, stating that documentation of this information is very important for review, audit, and validation purposes and should be a requirement, but that making public reporting of this level of detail mandatory could overload the report with information in which stakeholders may not be interested. The member asked for whom the information is intended.
- Several members discussed the same distinction. Some members considered that documentation expectations should be addressed as a general principle or in guidance, noting that calling out documentation only in specific provisions could create confusion. Another member argued that the “stay silent” options should still include documentation, because not everyone makes the same assumptions. The Secretariat responded that the transparency principle includes language on both external transparency and documentation, and that application of the principle may be strengthened by noting specific instances where documentation is needed, although some of this could sit in guidance rather than in the standard.
- A member asked whether an organization that does not apply oxidation factors would need to report anything, and noted that where a report is assured by a third party, documentation may be sufficient.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer on the topic of **reporting on sources of data?** (Slide 45)
 - 19 of 29 members: GHGP option: Shall disclose sources and description of emission factors
 - 9 of 29 members: ISO option: Shall document sources
 - 1 of 29 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you support on the topic of **heating values draft text?** (Slide 45)
 - 21 of 29 members: GHGP option: Accounting requirement and reporting recommendation
 - 8 of 29 members: ISO option: Stay silent
 - 0 of 29 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you support on the topic of **oxidation factors?** (Slide 45)
 - 15 of 28 members: GHGP option: Reporting recommendation
 - 12 of 28 members: ISO option: Stay silent
 - 1 of 28 members: Abstain

Scope 1 monetary activity data

- The Secretariat noted that the TWG had split opinions on the topic of scope 1 monetary activity data between an option for physical units only and an option allowing monetary activity data subject to conversion into physical units, noting that both options prohibit spend-based emission factors for scope 1. The Secretariat added that the ISO 14064-1:WD2 position is the more flexible option.
- An ISO representative explained that the ISO position is to not use spend-based emission factors but to allow conversion of monetary data into activity data in physical units, giving the example of multi-tenant buildings in Europe where invoices show only monetary amounts.
- The Secretariat noted the common cases as utilities such as electricity and purchased natural gas in leased space, where reporters pay a landlord and do not have access to the bills themselves.
- A member asked whether converting monetary activity data using known tariff rates introduces the exposure to price fluctuation and other financial variables. The Secretariat agreed that conversion

factors can introduce uncertainty, adding that if the more flexible option were adopted, clear guidance would be needed on the importance of temporal and geographical representativeness of conversion factors.

- The same member asked whether a hierarchy of priorities had been considered instead of prohibiting or allowing monetary data, stating that they were uncomfortable with both options as framed but would find a hierarchy acceptable. The Secretariat responded that the intent of the more flexible option is already to show a preference for physical units, through a “should” statement on physical units followed by a “may” statement on monetary activity data. A member supported framing the provision as a hierarchy, noting that auditors look for a hierarchy.
- A member argued that financial data may serve only as a bridge and must be converted back to physical units by applying publicly available, transparent, and verifiable unit price data before it can be used for final quantification and reporting, and recommended further explanation in the description or notes, as the current definition remains somewhat ambiguous.
- A member noted that a provision stating that an organization “shall not collect monetary data” would prohibit spend-based data even as a bridge. Another member added that such a provision risks addressing the internal collection of monetary data, which can be outside the scope of emissions reporting, and that statements about use would be preferable to statements about collection. The Secretariat acknowledged the distinction between internal practice and the calculations that are reported, and noted it for the fine-tuning of the text.
- A member observed that spend-based activity data have an important role for scope 3 but not for scope 1.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer on the topic of **scope 1 monetary activity data**? (Slide 49)
 - 11 of 28 members: GHGP option 1: Physical units only
 - 15 of 28 members: ISO option and GHGP option 2: Allow monetary activity data and prohibit spend-based emission factors
 - 2 of 28 members: Abstain
- The Secretariat posed an indicative poll asking the question: Should organizations be allowed to use **spend-based emission factors** for the scope 1 and scope 2 **screening assessment**? (Slide 49)
 - 14 of 28 members: Yes, for the screening assessment only
 - 13 of 28 members: No, spend-based emission factors should never be used for scope 1 and scope 2
 - 1 of 28 members: Abstain

Improving scope 1 data quality

- The Secretariat presented the GHG Protocol recommendations on improving data quality over time alongside ISO 14064-1:WD2 clause 6.9.2, noting that the two texts are in good alignment and that the principal difference is the ISO recommendation to apply data quality indicators, which the GHG Protocol does not have. The Secretariat explained that several provisions were being polled individually because they had not been polled on individually at an earlier meeting.
- An ISO representative explained that the ISO recommendation on data quality indicators is intended to provide guidance and to help reporters use consistent methods to assess data quality.
- The Secretariat asked whether the data quality indicators are self-defined by the reporter. An ISO representative responded that the rationale is that if companies are asked to improve data quality it is reasonable for them to have an internal benchmark or framework by which to identify the tier of data quality they are using, applied consistently.
- A member stated that it is reasonable to recommend that companies have a basis for defining data quality if they are recommended to improve it.
- A member asked how the data quality provisions interact with the data source tiers, noting that multiple criteria appear to be doing the same thing, that the topics have each been discussed separately, and that it is difficult to form a view on provisions one at a time when they will operate together. The Secretariat distinguished three: recommendations for calculating the current year’s

inventory; provisions for improving data quality over time, and the data source tiers. The Secretariat stated that the provisions would be considered together at the November TWG meeting, supported by a reporting template.

- A member explained that they had abstained on the data quality indicators question pending fuller context on the indicators.
- A member noted they abstained on the provision concerning quality versus currentness, noting that it could set up an implied contrast between quality and currentness, since currency is itself a major driver of quality, suggesting that the language may need updating.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Should GHGP adopt the **data quality indicators** provision proposed by ISO? (Slide 54)
"The organization should first apply data quality indicators and assess data quality when selecting scope 1 emission factors, then review the quality of data used in the inventory after data has been collected, using the same data quality assessment approach."
 - 10 of 24 members: GHGP option: Stay silent
 - 12 of 24 members: ISO option: Adopt provision
 - 2 of 24 members: Abstain
- The Secretariat posed an indicative poll asking the question: Do you support the GHGP provisions on **improving data quality over time**? (Slide 54)
"The organization should improve the data quality of the inventory over time by replacing lower quality data [in historic inventories] with higher quality data [in the current inventory]."
The organization should prioritize data quality improvement for activities that have relatively low data quality and that have relatively high emissions."
 - 20 of 24 members: Fully support
 - 2 of 24 members: Support with minor edits
 - 0 of 24 members: Oppose
 - 2 of 24 members: Abstain
- The Secretariat posed an indicative poll asking the question: Do you support the GHGP provisions on **data quality improvement targets**? (Slide 54)
"The organization should define data quality improvement targets, considering its specific context, [and should review targets periodically]."
The organization may use year-on-year or medium-term data quality improvement targets."
 - 10 of 21 members: Fully support
 - 1 of 21 members: Support with minor edits
 - 3 of 21 members: Oppose
 - 7 of 21 members: Abstain
- The Secretariat posed an indicative poll asking the question: Do you support the new provision on **quality versus currentness of data**? (Slide 54)
"[The organization should prioritize the quality of the data over the currentness of the data.]"
 - 8 of 19 members: Fully support
 - 1 of 19 members: Support with minor edits
 - 3 of 19 members: Oppose
 - 7 of 19 members: Abstain
- The Secretariat posed an indicative poll asking the question: Do you support maintaining the GHGP **data quality reporting recommendations**? (Slide 54)
 Should report:
"Information on the quality of the inventory (e.g., information on the causes and magnitude of uncertainties in emission estimates)."
An outline of policies in place to improve inventory quality."

- 11 of 20 members: Fully support
- 3 of 20 members: Support with minor edits
- 2 of 20 members: Oppose
- 4 of 20 members: Abstain

Uncertainty assessment

- The Secretariat presented the GHG Protocol recommendation to conduct an uncertainty assessment alongside the ISO 14064-1:WD2 clause 6.7 requirement to assess uncertainty. The Secretariat explained that ISO recommends a quantitative assessment and requires a qualitative assessment where a quantitative assessment is not conducted. The Secretariat noted that two new provisions had been added on the GHG Protocol side following member suggestions and the ad hoc text editing group: a recommendation that the assessment be quantitative, and an alternative “may” statement for a “qualitative uncertainty assessment” in place of “any type of assessment.”
- An ISO representative explained that an uncertainty assessment has been a requirement in ISO 14064-1 since the 2018 version, that ISO WG4 acknowledged the difficulty of a quantitative assessment and therefore made it a recommendation, and that the group agreed to require at least a qualitative assessment so that data quality can improve over time.
- A member questioned the usefulness of uncertainty assessments, noting that they must be built from the bottom up, that there is uncertainty in both the activity data and the emission factors, and that the feasibility of conducting them with any level of usefulness is debatable. Other members agreed that it would be difficult to make uncertainty assessments comparable and consistent between companies. An ISO representative noted that the ISO intention is at least to give reporters a sense of their uncertainties and hotspots.
- A member stated that they are generally very supportive of an uncertainty assessment and consider it should form part of all assessments, but noted that many reporters may not have experience and asked that examples and resources be provided. The member indicated a preference for an uncertainty recommendation.
- A member recommended a tiered approach, on the basis that mandating quantitative uncertainty assessments across all scope 1, scope 2, and scope 3 categories can be excessively burdensome, particularly for small and medium-sized enterprises. They suggested that qualitative assessment should be allowed as a fallback with a justification and that the uncertainty assessment should be a key focus of third-party verification. They added that the reporting organization should not be required to disclose proprietary internal models but rather the level of uncertainty.
- A member asked whether uncertainty corresponds to whether activity data are measured, estimated, or modelled. The Secretariat responded that uncertainty can arise within any method and that the way it is calculated varies by method. A guest noted that each of those factors can be a source of uncertainty.
- A member requested greater granularity in poll questions.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer on the topic of **uncertainty assessment**? (Slide 58)
 - 15 of 24 members: GHGP option: Recommend uncertainty assessment
 - 6 of 24 members: ISO option: Require uncertainty assessment
 - 3 of 24 members: Abstain
- The Secretariat posed an indicative poll asking the question: Do you support adding a **recommendation** to conduct a **quantitative uncertainty assessment**? (Slide 58)
 - 14 of 24 members: Fully support
 - 3 of 24 members: Support with minor edits
 - 5 of 24 members: Oppose
 - 2 of 24 members: Abstain

- The Secretariat posed an indicative poll asking the question: What type of uncertainty assessment should be **permitted as an option?** (Slide 58)
 - 12 of 24 members: GHGP option: "May" statement for any type of uncertainty assessment
 - 8 of 24 members: ISO option: Require qualitative uncertainty assessment in the absence of a quantitative assessment
 - 3 of 24 members: Hybrid option: "May" statement for qualitative uncertainty assessment
 - 1 of 24 members: Abstain
- The Secretariat posed an indicative poll asking the question: Should the uncertainty assessment be conducted **separately by scope?** (Slide 58)
 - 13 of 23 members: GHGP option: Stay silent
 - 8 of 23 members: ISO option: Should separately by scope and may by subcategory
 - 2 of 23 members: Abstain

Scope 1 disaggregation by data source tier

- The Secretariat presented the GHG Protocol requirement to disaggregate and report scope 1 emissions into three tiers by data source (primary data, secondary data, unclassified), alongside the ISO 14064-1:WD2 clause 10.5.2.1 recommendation to disaggregate using two classes (primary data, secondary data). The Secretariat noted that the tiers are well-aligned and the main differences are the "shall" versus "should" framing and the unclassified tier.
- A member sought confirmation that the provisions concern the reporting and disaggregation of reported emissions rather than calculation or accounting. The Secretariat confirmed that it is a reporting requirement or recommendation that does not prescribe what type of data should be used, but reports what type of data has been used.
- A member raised a concern that the disaggregation may not be material to companies, which could be problematic for programs that use a materiality approach (e.g., ESRS E1, IFRS S2) given the risk that inappropriate levels of disaggregation may obscure information.
- A member noted that additions of this kind increase the cost of assurance, since assurance providers will want to check the method even where they are not assuring the disaggregated totals.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer on the topic of **scope 1 disaggregation by data source tier?** (Slide 62)
 - 15 of 26 members: GHGP option: Require disaggregation
 - 9 of 26 members: ISO option: Recommend disaggregation
 - 2 of 26 members: Abstain
- The Secretariat posed an indicative poll asking the question: How should **emission factors** for the **primary data tier** be defined? (Slide 62)
 - 18 of 26 members: GHGP option: "Representative emission factors expressed in physical units"
 - 6 of 26 members: ISO option: "GHG emission factors expressed in physical units"
 - 2 of 26 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer on the topic of an **unclassified tier?** (Slide 62)
 - 16 of 26 members: GHGP option: Include unclassified tier
 - 6 of 26 members: ISO option: Remove unclassified tier
 - 4 of 26 members: Abstain
- The Secretariat posed an indicative poll asking the question: If the unclassified tier is maintained, do you support a **reporting requirement on unclassified emissions?** (Slide 62)
 - 9 of 24 members: Requirement: Shall report the rationale for reporting any emissions under the unclassified data source tier

- 7 of 24 members: Recommendation: Should report the rationale for reporting any emissions under the unclassified data source tier
- 8 of 24 members: Abstain
- The Secretariat posed an indicative poll asking the question: Should scope 1 disaggregation by data source tier be at the **scope 1 level or scope 1 category level**? (Slide 62)
 - 9 of 24 members: Scope 1 level (e.g., total scope 1 emissions that are primary data)
 - 9 of 24 members: Scope 1 category level (e.g., stationary combustion primary data, stationary combustion secondary data)
 - 4 of 24 members: Abstain

Scope 1 calculation methods and hierarchy

- This was not addressed due to time constraints. The Secretariat summarized the difference in approach, namely that the GHG Protocol has developed a more detailed approach to scope 1 methods through the scope 1 calculation method hierarchy, whereas ISO 14064-1:WD2 clause 6.6 applies a more general, principles-based approach to the selection or development of GHG quantification models across the entire inventory.
- The Secretariat stated that the two poll questions, on the general approach to scope 1 methods and on the approach to direct measurement versus calculation methods, would be posed in the feedback survey.

Outcomes (e.g. recommendations, options)

- Outcomes from indicative polls will be reported following completion of the Meeting 10 feedback survey.
- Indicative poll questions on scope 1 calculation methods and hierarchy will be posed in the feedback survey.

6. Wrap-up and next steps

- The Secretariat presented the preliminary poll results from Corporate Standard TWG Meeting 9, reminded members to complete the Meeting 9 feedback survey, and presented next steps and the date and time of the next meeting. (Slides 70–77)

Summary of discussion

- The Secretariat presented the preliminary poll results from TWG Meeting 9 on principles, the operational/reporting boundary, reported GHGs, global warming potentials, and indirect climate forcers, noting that several questions had been posed in the feedback survey only because they could not be put during that meeting due to time constraints.
- The Secretariat asked members who have not yet done so to complete the Meeting 9 feedback survey.
- The Secretariat noted that the complete poll results for the previous meeting are reported in a dedicated section at the end of each set of minutes.

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.
- The next meeting will be a Full TWG meeting on Tuesday, November 24th at 09:00-12:00 ET / 15:00-18:00 CET / 21:00-00:00 CHN.

Summary of written submissions received prior to meeting

TWG Meeting 9: Complete poll results

The Secretariat invited all Corporate Standard TWG 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. Where a poll question was not posed during the meeting, the result is drawn from the feedback survey alone and is identified as such.

Poll question	Responses
Principles	
Which of the following options do you prefer for general provisions on GHG accounting and reporting principles? (See meeting slide #61 for full text of GHG P and ISO options.)	35 of 47: GHG P option (including a 'shall' statement) 9 of 47: ISO option (no 'shall' statement) 3 of 47: Abstain
Which of the following options do you prefer for the definition of the relevance principle? (See meeting slide #62 for full text of GHG P and ISO options. Note: Live meeting poll was not conducted, with responses only collected in the post-meeting feedback survey.)	30 of 34: GHG P option 4 of 34: ISO option 0 of 34: Abstain
Which of the following options do you prefer for the definition of the completeness principle? (See meeting slide #62 for full text of GHG P and ISO options. Note: Live meeting poll was not conducted, with responses only collected in the post-meeting feedback survey.)	26 of 34: GHG P option 8 of 34: ISO option 0 of 34: Abstain
Which of the following options do you prefer for the definition of the consistency principle? (See meeting slide #62 for full text of GHG P and ISO options. Note: Live meeting poll was not conducted, with responses only collected in the post-meeting feedback survey.)	26 of 34: GHG P option 5 of 34: ISO option 3 of 34: Abstain
Which of the following options do you prefer for the definition of the transparency principle? (See meeting slide #62 for full text of GHG P and ISO options. Note: Live meeting poll was not conducted, with responses only collected in the post-meeting feedback survey.)	28 of 34: GHG P option 6 of 34: ISO option 0 of 34: Abstain
Which of the following options do you prefer for the definition of the accuracy principle? (See meeting slide #62 for full text of GHG P and ISO options. Note: Live meeting poll was not conducted, with responses only collected in the post-meeting feedback survey.)	25 of 34: GHG P option 8 of 34: ISO option 1 of 34: Abstain
Operational / reporting boundary	

Which of the following options do you prefer on the topic of a general statement requiring disaggregation of emissions by scope?	35 of 49: GHGP option: Stay silent, but have a statement in each scope section. 14 of 49: ISO option: <i>"The organization shall quantify and report its GHG emissions and GHG removals* disaggregated by Scope 1, Scope 2 and Scope 3 categories when using Quantification approach #1 and if applicable, Quantification approach #2."</i> 0 of 49: Abstain
Which of the following options do you prefer on the topic of summing across scopes ?	32 of 50: GHGP option: Stay silent 17 of 50: ISO option: <i>"Additionally, the organization may report its total GHG emissions combining one or more scopes."</i> 1 of 50: Abstain
Rank the following options in order of preference for the scope 1 and scope 2 emissions boundary .	- GHGP option: 19 of 46 most preferred, 14 second preferred, 10 least preferred, 3 abstain - ISO option: 4 of 44 most preferred, 9 second preferred, 26 least preferred, 5 abstain - Hybrid option: 22 of 46 most preferred, 19 second preferred, 1 least preferred, 4 abstain
Should exclusions be framed in terms of an exclusion threshold or inclusion threshold ?	29 of 46: Exclusion threshold 10 of 46: Inclusion threshold 7 of 46: Abstain
Rank the following options in order of preference for options on reporting by GHG for scope 2 .	- GHGP option: 16 of 48 most preferred, 12 second preferred, 18 least preferred, 2 abstain - ISO option: 13 of 47 most preferred, 11 second preferred, 23 least preferred, 0 abstain - Hybrid option: 20 of 46 most preferred, 25 second preferred, 1 least preferred, 0 abstain
Which of the following options do you prefer for the term operational boundaries ? [Poll question posed on the feedback survey only]	11 of 34: Operational boundaries 16 of 34: Reporting boundaries 5 of 34: Inventory boundaries 2 of 34: Abstain
Reported GHGs	
Do you support the following draft text provision? <i>The organization shall report the following information on its emissions:</i> <i>[List of GHGs covered by the UNFCCC [for national inventories] that are relevant to the organization.]</i>	35 of 49: Fully support 9 of 49: Support with minor edits 4 of 49: Oppose 1 of 49: Abstain
Do you support the following draft text provision? <i>The organization should report the following information on its emissions:</i> <i>[If reported, emissions from other GHGs should be reported consistently across years, along with a [rationale/justification] for any changes in the other GHGs reported.]</i>	35 of 49: Fully support 5 of 49: Support with minor edits 5 of 49: Oppose 4 of 49: Abstain

GWP	
Which option do you support for draft text on reporting with 20-year GWP values ?	42 of 49: GHGP option: Recommend reporting with 20-year GWP values for reporters with significant methane emissions 5 of 49: ISO option: Stay silent on reporting with 20-year GWP values 2 of 49: Abstain
Do you support the following draft text? <i>[If GWPs for a particular gas are not provided in the chosen IPCC Assessment Report, the organization shall select the GWP values from the most recent IPCC Assessment Report for that gas [, relative to the chosen IPCC Assessment Report].]</i>	36 of 48: Fully support 6 of 48: Support with minor edits 4 of 48: Oppose 2 of 48: Abstain
Do you support a " should " or " shall " statement for documentation of the use of GWP values from an IPCC Assessment Report other than the most recent report?	22 of 48: GHGP option: Should 23 of 48: ISO option: Shall 3 of 48: Abstain
Do you support the following draft text? <i>The organization shall report the following information on GWP values:</i> <i>[The source of other metrics (e.g., GTP, GWP*), if used.]</i>	34 of 45: Fully support 5 of 45: Support with minor edits 4 of 45: Oppose 2 of 45: Abstain
Indirect climate forcers	
Rank the following options in order of preference for options on the use of an aviation radiative forcing multiplier/index .	- GHGP option 1: Should: 13 of 46 most preferred, 8 second preferred, 20 least preferred, 5 abstain - GHGP option 2: Organizations with significant aviation emissions should: 19 of 45 most preferred, 20 second preferred, 3 least preferred, 3 abstain - ISO option and GHGP option 3: May: 13 of 44 most preferred, 12 second preferred, 16 least preferred, 3 abstain
Which option do you support on separate reporting for emissions calculated with an aviation radiative forcing multiplier/index?	30 of 44: GHGP option: Shall separately report 10 of 44: ISO option: Stay silent 4 of 44: Abstain
Do you support the following draft text provision? <i>The organization shall report the following information on reported indirect climate forcers:</i> <i>[Whether other indirect climate forcers were accounted for, and if so, which other indirect climate forcers and the [rationale/justification] for selecting those forcers.]</i>	34 of 47: Fully support 8 of 47: Support with minor edits 1 of 47: Oppose 4 of 47: Abstain
Do you support the addition of the text "and the [rationale/justification] for selecting that factor" in the following draft text provision?	26 of 34: Fully support 2 of 34: Support with minor edits 4 of 34: Oppose 2 of 34: Abstain

The organization **shall** report the following information on reported indirect climate forcers:

- Whether an **aviation radiative forcing [multiplier/index]** was used, and if so, the specific factor used [and the [rationale/justification] for selecting that factor].

[Poll question posed on the feedback survey only]