

Corporate Standard Meeting Minutes

Full TWG, Meeting #9

Date: 15 September 2026

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

Location: Virtual

Attendees

Technical Working Group Members

1. Samuel Anuga, University Mohammed VI Polytechnic, Morocco
2. Inês Amorim, WBCSD
3. Christa Anderson, Rainforest Alliance
4. Robert Anderson, Department of Infrastructure, Transport, Regional Development, Communications and the Arts, Australia
5. Catherine Atkin, Carbon Accountable and Stanford CodeX Climate Data Policy Initiative
6. Rebecca Berg, Center for Climate and Energy Solutions
7. Tatiana Boldyreva, CDP
8. Jasper Chan, Hang Seng Bank
9. Debbie Crawshaw, Department of Business and Trade, UK Government
10. Anna Dauteuil, EFRAG
11. Abhilash Desu, SBTi
12. Mónica Oleo Domínguez, Redeia
13. Louisa Drechsel, ISO/TC207/SC7/WG4 and TÜV SÜD
14. Ignacio Fernandez, The Climate Registry
15. Kia Hong Goh, Nanyang Technological University, Singapore
16. Robert Gray, Independent
17. Burkhard Huckestein, German Environment Agency
18. Marine Kohler, CentraleSupélec, Université Paris-Saclay
19. Andy Law, HKICPA - The Hong Kong Institute of Certified Public Accountants
20. Tomoo Machiba, Zeroboard, Inc.
21. Dedy Mahardika, International Finance Corporation (IFC)
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. Patrick Murphy, Sierra Club
26. Suresh Krishna Ishwara Palar, Infosys Limited
27. Barbara Porco, Fordham University
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. Jane Thostrup Jagd, We Mean Business Coalition
38. Jessica Wasilevich, ISO/TC207/SC7/WG4 and IRAM Argentina

Guests

1. Anne Grau, France - ISO/TC207/SC7/WG4 and AFNOR

GHG Protocol Secretariat

1. Hande Baybar
2. Iain Hunt

3. Luke Jones
4. Alley Leach

5. David Rich

Documents referenced

1. Corporate Standard TWG Meeting 9 presentation, 15 September 2026
2. ISO 14064-1 Working Draft 2 (WD2), prepared by ISO/TC 207/SC 7/WG 4 (*strictly confidential; to be shared with TWG members only*)
3. Consolidated Corporate Standard working draft Chapter 4: Operational/reporting boundaries (v1.2) (*internal*)
4. Consolidated Corporate Standard working draft Chapter 1: GHG accounting and reporting principles, updated version (*internal*)

Item	Topic and Summary	Outcomes
1	<i>Introduction and housekeeping</i> The Secretariat reviewed housekeeping items and the GHG Protocol (GHGP) decision-making criteria. ISO representatives summarized the ISO standard development process, and the Secretariat presented an overview of the GHG Protocol – ISO partnership process, including the process for reviewing ISO/TC 207/SC 7/WG 4 (ISO WG4) feedback. Members were invited to comment.	No specific outcomes.
2	<i>Operational/reporting boundaries</i> The following operational/reporting boundaries topics were considered: General statements on scopes, scope 1 and scope 2 emissions boundary, and disaggregated reporting by GHG for scope 2. For each topic, the Secretariat presented the GHGP draft text (i.e., preliminary outcomes from the Corporate Standard TWG) and corresponding ISO 14064-1:WD2 draft text, ISO WG4 experts presented the ISO positions, and the Secretariat presented hybrid options for the scope 1 and scope 2 emissions boundary and for disaggregated reporting by GHG for scope 2. Indicative polls were held following discussion.	Outcomes from indicative polls will be reported following completion of the Meeting 9 feedback survey.
3	<i>Reported GHGs, GWP, and indirect climate forcers</i> The following topics were considered: Reported GHGs (optional GHGs), GWP (20-year GWP, IPCC Assessment Reports, and other metrics), and indirect climate forcers (aviation radiative forcing multiplier/index, other indirect climate forcers). For each topic, the Secretariat presented GHGP draft text alongside the corresponding ISO 14064-1:WD2 draft text, with ISO WG4 experts presenting the ISO positions on 20-year GWP and on the aviation radiative forcing multiplier/index. Indicative polls were held following discussion.	Outcomes from indicative polls will be reported following completion of the Meeting 9 feedback survey.
4	<i>GHG accounting and reporting principles</i> The Secretariat recapped the preliminary Subgroup 1 outcomes on the principles and presented the draft GHG Protocol and ISO 14064-1:WD2 definitions of the relevance, completeness, consistency, transparency and accuracy principles, together with the conservativeness and permanence principles for information only. ISO representatives explained the ISO position on the absence of a requirement to follow the principles and on the exclusion of conservativeness and permanence. Following discussion, an indicative poll was held. Polls on individual principle definitions were not held due to time constraints.	Outcomes from indicative polls will be reported following completion of the Meeting 9 feedback survey. Indicative poll questions on the definitions of the individual principles will be posed in the feedback survey.
5	<i>Wrap-up and next steps</i> The Secretariat summarized next steps, including materials to be shared, the feedback survey, and the date of the next meeting, and introduced ISO 14064-1 Working Draft 2 and its confidentiality conditions.	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, October 6 th at 09:00-12:00 ET / 15:00-18:00 CET / 21:00-00:00 CHN.
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Summary of discussion and outcomes

1. Introduction and housekeeping

- The Secretariat reviewed housekeeping items and the GHG Protocol (GHGP) decision-making criteria. ISO representatives summarized the ISO standard development process, and the Secretariat presented the GHG Protocol – ISO partnership, the process for reviewing ISO/TC 207/SC 7/WG 4 (ISO WG4) feedback. Members discussed the process, including transparency, due process, and the interaction of the two consultation processes. (Slides 1–13)

Summary of discussion

- The Secretariat reminded members of the GHG Protocol decision-making criteria.
- An ISO representative summarized the ISO standard development process, explaining that ISO 14064-1 is at the preparatory stage, that working group members participate as technical experts rather than as representatives of national standards bodies at that stage, and that comments are resolved by consensus. At the draft international standard stage a single response is provided by each national standards body and approval requires two-thirds of the votes cast.
- A member asked if ISO WG4 experts would be publicly listed to align with GHG Protocol's publication of TWG membership. The Secretariat responded that this issue would be conveyed to relevant GHG Protocol and ISO leadership
- Members raised the importance of a clearly set out and transparent due process, including how the views of a wide range of stakeholders across jurisdictions, industries, and stakeholder types are fed into discussions, on the basis that transparency and stakeholder buy-in underpin the legitimacy and uptake of the resulting standards.
- A member expressed concern that the combined GHG Protocol and ISO partnership process is complex and difficult to explain to external stakeholders, and cautioned that the way the process is operationalized could affect the legitimacy of both sets of standards. The Secretariat acknowledged the complexity, noted that information is published in the updated [Consolidated Standard Development Plan](#) and in blog posts and webinars, and agreed to consider how the process is communicated. An ISO representative shared a document providing further details on ISO processes: [My ISO Job](#).
- The Secretariat explained that GHG Protocol leads the development of the corporate standards in accordance with its Standard Development and Revision Procedure, and that ISO's participation follows its own rules and procedures as set out in the ISO/IEC Directives. They continued that ISO is integrated at defined steps of the process, including through the participation of ISO representatives in the TWGs, the review of the working draft by ISO WG4, the circulation of a committee draft at public consultation, and the ISO adoption process at the draft international standard stage.
- A member asked whether there would be two simultaneous consultation processes; the Secretariat confirmed that there would be, with the GHG Protocol public consultation and the ISO Committee Draft process run through the national standards bodies, and that feedback from both would be brought into the post-consultation stage.
- A member asked whether GHGP and ISO could reach different ratification outcomes. The Secretariat responded that it is possible.
- Members asked how a response submitted both to the GHG Protocol public consultation and through the ISO process would be treated. The Secretariat confirmed that an individual could contribute through both pathways, but noted that ISO feedback is provided as votes and positions from national bodies rather than as a collection of individual responses. The Secretariat added that this question will be further considered and added that public consultation is not intended to be a voting exercise, but rather intends to gather substantive feedback on proposed revisions.

- The Secretariat explained the process for reviewing ISO feedback during the meeting, namely that for each topic the ISO WG4 draft text and the corresponding TWG preliminary outcome would be shown side by side, and that indicative polls would be held following discussion. The options under consideration are the GHG Protocol option, the ISO option and, where applicable, a hybrid option. It was noted that topics where the two positions are aligned would not be discussed or polled.
- A member asked whether a decision had been taken on how Land Sector and Removals Standard content would be included in a harmonized ISO and GHG Protocol standard. The Secretariat responded that the topic is under discussion by relevant leadership in GHG Protocol and ISO.

Outcomes (e.g. recommendations, options)

- No specific outcomes.

2. Operational/reporting boundaries

- The following operational/reporting boundaries topics were considered: General statements on scopes, scope 1 and scope 2 emissions boundary, and disaggregated reporting by GHG for scope 2. For each topic, the Secretariat presented the GHGP draft text (i.e., Corporate Standard TWG preliminary outcomes) and corresponding ISO 14064-1:WD2 draft text, ISO WG4 experts presented the ISO positions, and the Secretariat presented hybrid options for the scope 1 and scope 2 emissions boundary and for disaggregated reporting by GHG for scope 2. Indicative polls were held following discussion. (Slides 14–31)

General: disaggregation of emissions by scope and summing across scopes (Slides 16–18)

Summary of discussion

- The Secretariat explained that the GHG Protocol draft text contains a reporting requirement for each scope but no general statement requiring disaggregation by scope, and is silent on combining one or more scopes. They continued that ISO 14064-1:WD2 clause 6.4.1 includes a general requirement on disaggregated reporting by scope and a “may” statement on combining one or more scopes. Members were asked to hold comments on the topic of a removals for a future meeting.
- An ISO representative clarified that the requirement to report the scopes separately is a requirement, and that the reporting of a combined total is a permission that is additional to that requirement.
- A member asked what benefit the permission to report combined scopes provides and under what conditions a reporter would report combined totals. An ISO representative responded that the permission reflects experience of what companies wish to report, and that a permission is optional rather than required.
- A member expressed a preference for the GHG Protocol options on both questions, noting that ESRS E1 chose to remove emissions totals because they were not considered practical and because of the complexities of location-based and market-based scope 2 results. The same member raised a concern about clustering removals together with GHG emissions.
- A member sought further clarification of the rationale for the ISO permission, noting that a simple permission may not give sufficient weight to transparency.
- Members observed that, in practice, organizations commonly report a combined scope 1 and scope 2 total, for example where a science-based target combines the two, or a full value chain total, and questioned whether an explicit permission is required in the absence of a prohibition. The Secretariat confirmed that there is no statement prohibiting the summing of scopes.
- A member cautioned that a permission risks becoming an expected disclosure.
- A member noted that a permission allows an aggregate across scopes to be disclosed as supplementary information while each scope continues to be reported separately.
- A member commented that a permission appeared inappropriate and that the provision should either be a requirement or a recommendation, or the standard should stay silent.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer on the topic of a general statement requiring disaggregation of emissions by scope?

- 27 of 33: GHGP option: Stay silent, but have a statement in each scope section.
- 6 of 33: ISO option: "*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.*"
- 0 of 33: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer on the topic of summing across scopes?
 - 21 of 31: GHGP option: Stay silent
 - 9 of 31: ISO option: "*Additionally, the organization may report its total GHG emissions combining one or more scopes.*"
 - 1 of 31 members: Abstain

Scope 1 disaggregation and scope 1 categories (Slides 19–20)

Summary of discussion

- The Secretariat noted that GHG Protocol and ISO are aligned on a requirement to report scope 1 emissions disaggregated by category.
- The Secretariat noted differences between GHG Protocol and ISO in the scope 1 categories, which are mostly related to land emissions and will be discussed at a future meeting.
- A member asked how ISO treats direct biogenic CO₂ emissions from the combustion or biodegradation of biomass within the scope 1 breakdown. [*Secretariat note: ISO 14064-1:WD2 says that organizations "can" quantify and report CO₂ emissions from the combustion of biomass, but that the emissions shall be reported separately from the GHG inventory.*]

Scope 1 and scope 2 emissions boundary (Slides 21–26)

Summary of discussion

- The Secretariat explained that the GHG Protocol draft text defines a scope 1 and scope 2 quantitative exclusion threshold of 1%, whereas ISO 14064-1:WD2 requires organizations to set their own scope 1 and scope 2 quantitative exclusion threshold. The Secretariat presented a hybrid option, which recommends a quantitative exclusion threshold of 1% for scope 1 and scope 2.
- An ISO representative noted that the ISO draft text does not attach a requirement, recommendation, or permission to excluded emissions in the way the GHG Protocol text does.
- A member raised a concern that there is no clear common understanding of what constitutes 100% of emissions, since emissions that are not quantified fall outside the total, and that a threshold cannot be constructed without a clear total. The Secretariat acknowledged the challenge and noted that both approaches recognize that some small sources would not be quantified.
- A member questioned the logic of requiring quantification of 100% of emissions and then permitting exclusion of 1%. They continued that they prefer framing the requirement in terms of material emissions accompanied by a requirement to explain how materiality was determined.
- A member suggested that a threshold should be self-defined to reflect an organization's specific facts and circumstances.
- A member supported retaining a quantitative threshold, noting from practical experience that a published figure gives reporters a clear sense of what may be excluded. They continued that the fallback is financial materiality, which is interpreted differently by different functions. They added that in practice quantification begins with a rough screening and is refined over time.
- A member asked what role guidance should play, suggesting that a 1% threshold could be provided in guidance rather than in the standard. They noted that in jurisdictions where assurance is becoming mandatory a recommendation is often treated as a requirement in practice. The Secretariat responded that guidance will be published separately from the standard, and noted that providing the figure in guidance only would be equivalent to staying silent in the standard.
- A member noted in the chat that a 1% threshold is very low and questioned why an organization able to conclude that exclusions are within 1% would not report 100%.
- A member asked why an inclusion threshold option had been introduced. The Secretariat responded that the alternative framing had been suggested and member perspectives were requested.

- A member raised a concern that quantified emissions often grow as accounting capability improves, notwithstanding effective reduction measures, and questioned whether a threshold addresses that issue. The Secretariat noted that the TWG had landed on allowing any method, including high-level estimation, for quantifying 100% of emissions to justify exclusions.
- A member asked whether a screening assessment is preferable to the requirement to quantify 100% of emissions, and observed that in practice reporters begin with a screening assessment rather than a full quantification.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Should exclusions be framed in terms of an **exclusion threshold or inclusion threshold**?
 - 16 of 30: Exclusion threshold
 - 6 of 30 members: Inclusion threshold
 - 8 of 30 members: Abstain
- The Secretariat posed an indicative ranking poll asking the question: Rank the following options in order of preference for the **scope 1 and scope 2 emissions boundary**.

	GHG Protocol option: scope 1 exclusion threshold required and defined at 1%; total quantification of emissions required to justify exclusions	ISO option: scope 1 exclusion threshold required following screening assessment; exclusion threshold is self-defined	Hybrid option: scope 1 exclusion threshold required following screening assessment; exclusion threshold is self-defined, with recommendation of 1%
Most preferred	11	4	13
Second preferred	8	6	13
Least preferred	9	14	1
Abstained	3	4	3
Total count	31	28	30

Disaggregated reporting by GHG for scope 1 and scope 2 (Slides 27–31)

Summary of discussion

- The Secretariat explained that GHG Protocol and ISO are aligned on a requirement to report scope 1 emissions in tonnes of each GHG, but that draft GHG Protocol text requires scope 2 emissions to be reported by GHG whereas ISO 14064-1:WD2 is silent on disaggregation by GHG for scope 2. The Secretariat presented a hybrid option that recommends disaggregation by GHG for scope 2.
- An ISO representative explained that the ISO position reflects the view that scope 2 emissions are predominantly CO₂, that identifying and measuring the other gases is not practical, and that disaggregation of scope 2 was not considered to add value at this stage.
- A member asked whether a case could be articulated for the value of disaggregating scope 2 by GHG. The Secretariat responded that it adds transparency and can highlight opportunities for decarbonization, and noted that emissions by GHG would be needed in order to calculate emissions with 20-year GWP values.
- A member asked about the reference to interoperability with other programs, noting that other programs (e.g., ESRS E1) only require only aggregated CO₂e emissions to be reported. The Secretariat clarified that disaggregation is not needed for interoperability but that the outcome maintains interoperability with programs that require an aggregated total.
- A member noted that they could not see the added value of disaggregation in scope 2.
- A member observed that positions that had previously had the most support now have less support, and suggested that this be kept in mind in the decision-making process. Members added that seeing the additions and further requirements in aggregate changes the view of what is a reasonable overall expectation, suggesting that the GHG Protocol revisions should operate as a holistic system rather

than through a series of votes on isolated issues. They added that the rationale for all outcomes must be clearly stated, noting that stakeholders will look to the TWG minutes to understand the rationale.

Indicative polls:

- The Secretariat posed an indicative ranking poll asking the question: Rank the following options in order of preference for options on **reporting by GHG for scope 2** (Slide 31).

	Option A: GHG Protocol option: require individual reporting by GHG for scope 2	Option B: ISO option: stay silent on individual reporting by GHG for scope 2	Option C: Hybrid option: recommend individual reporting by GHG for scope 2
Most preferred	7	11	12
Second preferred	5	9	16
Least preferred	16	10	1
Abstained	3	1	2
Total count	31	31	31

Outcomes (e.g. recommendations, options)

- Complete indicative results will be reported following completion of the Meeting 9 feedback survey.

3. Reported GHGs, GWP, and indirect climate forcers

- The following topics were considered: Reported GHGs (optional GHGs), GWP (20-year GWP, IPCC Assessment Reports, and other metrics), and indirect climate forcers (aviation radiative forcing multiplier/index, other indirect climate forcers). For each topic, the Secretariat presented GHGP draft text alongside the corresponding ISO 14064-1:WD2 draft text, with ISO WG4 experts presenting the ISO positions on 20-year GWP and on the aviation radiative forcing multiplier/index. Indicative polls were held following discussion. (Slides 32–49)

Reported GHGs: required and other GHGs (Slides 32–34)

Summary of discussion

- The Secretariat noted alignment between GHG Protocol and ISO on a requirement to account for the GHGs covered by the UNFCCC and a recommendation in respect of other GHGs identified by the IPCC. The Secretariat presented two proposed provisions arising from TWG member suggestions: a reporting requirement for a list of the GHGs covered by the UNFCCC that are relevant to the organization, and a recommendation that, if reported, emissions from other GHGs be reported consistently across years with a rationale for any changes.
- A member asked what value the additional provisions would provide. The Secretariat explained that the list is intended to make clear whether a gas is absent because emissions are zero or because it was not included, and that the second provision is intended to promote consistent reporting of other GHGs from year to year.
- A member raised a concern that, if the list were interpreted as requiring specific chemistries such as individual refrigerants, it could reveal commercially sensitive information about production processes and margins, and asked that the provision be made explicit that it refers only to the GHGs covered by the UNFCCC. The Secretariat confirmed that the provision refers to GHGs at an aggregated level and agreed that the text could be refined for clarity if the provision is supported.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Do you support the following draft text provision: *"The organization shall report the following information on its emissions: [List of GHGs covered by the UNFCCC [for national inventories] that are relevant to the organization.]"* (Slide 34).
 - 21 of 31 members: Fully support
 - 4 of 31 members: Support with minor edits
 - 5 of 31 members: Oppose
 - 1 of 31 members: Abstain
- The Secretariat posed an indicative poll asking the question: Do you support the following draft text provision: *"The organization should report the following information on its emissions: [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.]"* (Slide 34).
 - 19 of 31 members: Fully support
 - 4 of 31 members: Support with minor edits
 - 5 of 31 members: Oppose
 - 3 of 31 members: Abstain

GWP: 100-year and 20-year GWP values (Slides 35–39)

Summary of discussion

- The Secretariat noted full alignment between GHG Protocol and ISO on a requirement to use 100-year GWP values from the IPCC.
- The Secretariat explained that the GHG Protocol draft text additionally recommends that organizations with significant methane emissions use 20-year GWP values and separately report total GHG emissions calculated on that basis, whereas ISO 14064-1:WD2 is silent on reporting with 20-year GWP values.
- An ISO representative explained that the ISO position retains the position taken in the previous version of the standard. They noted that although 20-year GWP values were discussed, no consensus was reached, with concerns raised about practical implementation and comparability. They added that ISO includes a permission to use and separately report with other metrics.
- A member asked whether the rationale identified by GHG Protocol had been considered and rejected by ISO WG4, and sought clarification of what was meant by the absence of added value. The ISO representative clarified that the discussions did not make progress towards consensus and that the previous position was therefore retained. The member noted for the record that the ISO position reflects an inability to reach consensus rather than a rejection of the merits identified.
- A member noted that the short-term warming potential of methane is raised by stakeholders in their jurisdiction as one of the most important issues and that insufficient attention is given to it.
- A member noted that in an agricultural economy the topic is prominent, and that there is nothing preventing reporters from using 20-year GWP values. They expressed support for the GHG Protocol position framed as a permission rather than a recommendation.
- A member noted that the ISO position appears to support retaining 100-year GWP values as the primary metric with 20-year GWP values as supplementary by remaining silent, which the GHG Protocol text also achieves but with clear provisions.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which option do you support for draft text on reporting **with 20-year GWP values?** (Slide 39)
 - 25 of 32 members: GHG Protocol option: Recommend reporting with 20-year GWP values for reporters with significant methane emissions
 - 4 of 32 members: ISO option: Stay silent on reporting with 20-year GWP values
 - 3 of 32 members: Abstain

GWP: IPCC Assessment Report (Slides 40–41)

Summary of discussion

- The Secretariat noted that the GHG Protocol and ISO positions are overall in good alignment and identified two matters for polling: a provision originating from the 2013 amendment on required GHGs in inventories (i.e., if GWP values for a particular gas are not provided in the chosen IPCC Assessment Report, the organization shall select the values from the most recent Assessment Report for that gas); and whether documentation of the use of GWP values from an IPCC Assessment Report other than the most recent should be framed as a recommendation, as in the GHG Protocol draft text following member feedback, or as a requirement, as in the ISO text.
- Members noted that in practice assurance providers may treat recommendations in the same way as requirements, and that in mandatory regimes reporters are asked to justify why a recommendation was not followed, which creates an effective comply-or-explain expectation. A member noted that practice is likely to vary by jurisdiction and assurance or verification regulator, and that moving away from a disclosure already made can be difficult to justify.
 - The Secretariat responded that GHG Protocol defines “should” in the same way as ISO, namely as a recommendation. They added that the term “should” was not defined in the 2004 Corporate Standard, but will be clearly defined in the revised standard. A member noted that in ISO standards, a requirement is verified whereas a recommendation is not.
 - A member cautioned that the complexity of distinguishing requirements from recommendations consumes significant time and that the standards need to be simple and clear for users.
 - A member noted that permissions may also attract questions from auditors, and suggested a decision tree for when each term is used, together with consideration of the number of data points being introduced and whether they could be streamlined by reference to the transparency principle.
 - Members noted that a general point on the meaning of recommendations should be raised with the Independent Standards Board.
- A member raised a concern about the recommendation to use GWP values from the most recent IPCC Assessment Report, noting that changes in GWP values across IPCC Assessment Reports can have a material effect on reported figures and changes the basis of the calculation even though the actual emissions have not changed. The Secretariat noted that IPCC Assessment Reports are updated only every five to six years and that reporters often have a justifiable reason to use an earlier version, such as emission factor databases that use an earlier report. Members noted that national inventories currently use AR5 while AR6 is the most recent.
- A member asked what the requirement to use the most recent values would mean for the base year and for base year recalculation. The Secretariat responded that the current recommendation is to use the same GWP values for the current inventory period and the base year, and that Subgroup 1 treated a change in GWP values as a methodology change subject to a significance threshold for base year recalculation.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Do you support the following draft text: *“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].”* (Slide 41).
 - 21 of 30 members: Fully support
 - 5 of 30 members: Support with minor edits
 - 3 of 30 members: Oppose
 - 1 of 30 members: Abstain
- The Secretariat posed an indicative poll asking the question: 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? (Slide 41).
 - 13 of 30 members: GHG Protocol option: “should”
 - 13 of 30 members: ISO option: “shall”
 - 3 of 30 members: Abstain

GWP: other metrics (Slides 42–43)

Summary of discussion

- The Secretariat noted alignment between GHG Protocol and ISO on a permission to use and separately report other metrics such as Global Temperature Change Potential, and presented a proposed provision from TWG members requiring disclosure of the source of other metrics, if used.
- A member asked what value the additional provision would add. The Secretariat explained that it adds transparency and documentation, noting that Global Temperature Change Potential values are published by the IPCC whereas values for other metrics such as GWP* are not, so that the source would otherwise be unclear.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Do you support the following draft text provision: *"The organization shall report the following information on GWP values: [The source of other metrics (e.g., GTP, GWP*), if used.]"* (Slide 43).
 - 19 of 28 members: Fully support
 - 4 of 28 members: Support with minor edits
 - 4 of 28 members: Oppose
 - 1 of 28 members: Abstain

Indirect climate forcers: aviation (Slides 44–47)

Summary of discussion

- The Secretariat explained that the TWG had split opinions on the use of an aviation radiative forcing multiplier or index and had narrowed the options to the following: a recommendation for all organizations, a recommendation for organizations with significant aviation emissions, or a permission. ISO 14064-1:WD2 includes a permission and is silent on separate reporting of emissions calculated using such a factor, whereas there was support in the TWG for separate reporting.
- An ISO representative explained that the ISO position was unchanged from the previous standard, and that the concerns raised in the ISO discussions about the use of an aviation radiative forcing multiplier/index were the high uncertainty and comparability.
- A member raised a concern that many accounting tools include a radiative forcing multiplier by default, so that reporters using those tools may be unable to separate emissions calculated with and without the factor, which affects the feasibility of separate reporting. The Secretariat noted that some emission factor publishers provide factors both with and without the multiplier, that the adjustment would be a simple calculation, and that tools could be updated in response to the provision.
- A member questioned whether a simple multiplier is the appropriate approach, referring to operational measures under trial to reduce contrail formation, and cautioned against building in an approach that may not reflect future practice. The Secretariat agreed that the provision could be reframed to refer to accounting for non-CO₂ aviation effects, with a multiplier as one method.
- The Secretariat clarified in response to a question that the provision applies to the entire inventory, including scope 1 and scope 3 aviation emissions, rather than only to airlines.
- A member asked what useful information the disclosure of a rationale for the specific factor selected would provide. The Secretariat explained that different factors are available and that a rationale would add transparency for readers of the report. Members noted that it is important to explain the reason for the factor selected because the available options differ significantly.
- A member observed that many aviation and event carbon accounting tools already include a radiative forcing index by default. Another member noted that many travel agencies do not include radiative forcing in their reports.
- A member noted a preference for a recommendation given that most organizations have business air travel emissions and that many tools account for the non-CO₂ effects of aviation, making implementation straightforward. They added that more prescriptive guidance would drive harmonization.

Indicative polls:

- The Secretariat posed an indicative ranking poll asking the question: Rank the following options in order of preference for options on the use of an **aviation radiative forcing multiplier/index** (Slide 47).

	Option A: GHG Protocol option 1: all organizations should use an aviation radiative forcing multiplier/index	Option B: GHG Protocol option 2: organizations with significant aviation emissions should use an aviation radiative forcing multiplier/index	Option C: ISO option and GHG Protocol option 3: all organizations may use an aviation radiative forcing multiplier/index
Most preferred	7	9	10
Second preferred	3	14	7
Least preferred	13	1	7
Abstained	4	4	2
Total count	27	28	26

- The Secretariat posed an indicative poll asking the question: Which option do you support on **separate reporting** for emissions calculated with an aviation radiative forcing multiplier/index? (Slide 47).
 - 12 of 24 members: GHG Protocol option: shall separately report
 - 7 of 24 members: ISO option: stay silent
 - 5 of 24 members: Abstain

Indirect climate forcers: other (Slides 48–49)

Summary of discussion

- The Secretariat noted alignment between GHG Protocol and ISO on a permission to account for other indirect climate forcers and on separate reporting. The Secretariat presented a proposed provision from TWG members on requiring disclosure of whether other indirect climate forcers were accounted for, which forcers, and the rationale for selecting them.
- No further comments or questions were raised on this item during the meeting.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Do you support the following draft text provision: "*The organization shall report the following information on reported indirect climate forcers: [Whether other indirect climate forcers were accounted for, and if so, which other indirect climate forcers and the [rationale/justification] for selecting those forcers.]*" (Slide 49).
 - 19 of 29 members: Fully support
 - 5 of 29 members: Support with minor edits
 - 1 of 29 members: Oppose
 - 4 of 29 members: Abstain

Outcomes (e.g. recommendations, options)

- Complete indicative results will be reported following completion of the Meeting 9 feedback survey.

4. GHG accounting and reporting principles

- The Secretariat recapped the preliminary Subgroup 1 outcomes on the principles and presented the draft GHG Protocol and ISO 14064-1:WD2 definitions of the relevance, completeness, consistency, transparency and accuracy principles, together with the conservativeness and permanence principles for information only. ISO representatives explained the ISO position on the absence of a requirement to follow the principles and on the exclusion of conservativeness and permanence. Following

discussion, an indicative poll was held. Polls on individual principle definitions were not held due to time constraints. (Slides 50–62)

Preliminary Subgroup 1 outcomes and scope of the discussion (Slides 50–59)

Summary of discussion

- The Secretariat noted that most of the revisions proposed through the TWG process relate to the guidance on the principles rather than to the core definitions. They added that only the core definitions would be included in the consolidated Corporate Standard to be co-branded with ISO and that the guidance would be published separately and is outside the collaboration perimeter. Hence, only the definitions are being considered at this meeting.
- The Secretariat summarized the preliminary Subgroup 1 outcomes: guidance updates only for relevance, referring to materiality and its relationship with relevance; no major revisions to completeness; an expanded consistency principle applying both to a single organization over time and between organizations and divisions; clarifying updates to transparency to distinguish external transparency from verifiability; and guidance updates to accuracy addressing conservativeness.
- The Secretariat noted that the conservativeness and permanence principles, which are defined in the Land Sector and Removals Standard and are not included in ISO 14064-1:WD2, were presented for information only and would not be discussed or polled in this TWG, as the Actions and Market Instruments TWG is taking on those questions in the context of the multi-statement reporting framework.
- An ISO representative explained that ISO 14064-1 contains the same five principles but does not include a requirement ("shall" statement) that they be followed, and that the description of each principle must not be worded in a way that makes it a requirement, so that the principles convey what is to be achieved without themselves constituting requirements. The expert noted that conservativeness and permanence are addressed in ISO 14064-2 as more appropriate to projects and programs.
- The Secretariat relayed a further explanation provided by an ISO representative that a requirement in an ISO standard is an objectively verifiable criterion from which no deviation is permitted if conformance is to be claimed, that principles are foundational rather than requirements, and that the requirements are designed to ensure the principles are followed.
- A member asked for clarification of what "where relevant" means in the revised consistency principle and whether it refers to the objectives of the inventory. The Secretariat confirmed that it refers to the intended use of GHG data and objectives of the inventory, explaining that consistency in methods between reporting organizations matters where external stakeholders draw comparisons between organizations. The Secretariat added that proposed guidance was developed on the relationship between consistency and comparability, including the limitations on comparability that remain even where consistent methods are used.
- A member asked how principles are treated in financial accounting standards. Members responded that the status of principles in accounting is different, that the [Conceptual Framework](#) primarily guides standard setters and is used where no standard addresses a specific point, and that what the standards require is presumed to meet the principles.
- A member raised a concern that the question as posed on slide 61 combined several facets, including the treatment of completeness, and suggested that the framing did not allow the necessary level of detail. The Secretariat clarified that the question concerned only the introductory text and, in particular, whether to include a requirement ("shall" statement) that the principles be followed, and not the individual principles.
- Members noted that the proposed GHG Protocol definitions of completeness and transparency contain disclosure requirements, and that if the standard is well drafted the standard requirements will adequately reflect the principles. A member expressed their opinion that the application of the principles should be a requirement while the individual principles should not be worded in requirements language.
- A member questioned the use of the term "fair representation" in the introductory text, noting that IFRS and ESRS use "fair presentation", and asked whether the term could be reconsidered. The Secretariat responded that "fair representation" was adopted to align with terminology proposed by Subgroup 2 on consolidation approaches. The term received majority support from Subgroup 2 and

the Corporate Standard TWG, noting that “fair presentation” was among the options previously considered by Subgroup 2.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer for general provisions on GHG accounting and reporting principles? (Slide 61).
 - 18 of 29 members: GHG Protocol option, including a “shall” statement
 - 8 of 29 members: ISO option, not including a “shall” statement
 - 3 of 29 members: Abstain

Outcomes (e.g. recommendations, options)

- Complete indicative results will be reported following completion of the Meeting 9 feedback survey.
- Indicative poll questions on the definitions of the individual principles will be posed in the Meeting 9 feedback survey.

5. Wrap-up and next steps

- The Secretariat summarized next steps, including materials to be shared, the feedback survey, and the date of the next meeting, and introduced ISO 14064-1 Working Draft 2 and its confidentiality conditions. (Slides 63–65)

Summary of discussion

- A member asked whether the results of the polling conducted during the meeting could be provided. The Secretariat confirmed that the poll results will be provided in the minutes, noting that they are preliminary because they do not include the feedback survey responses.
- A member asked whether the revised Corporate suite of Standards would be published in two parts or four parts. The Secretariat responded that this remains under discussion with ISO and the GHG Protocol governance bodies, and that the current working proposal is publication in two parts, with the general requirements and the requirements relating to Statement 1, the physical GHG inventory, in Part 1, and Statement 2, Statement 3 and potentially Statement 4 in Part 2.

Outcomes (e.g., recommendations, options)

- The Secretariat will share the final slides and the minutes from the meeting with TWG members; the recording is available on request from the Secretariat.
- The Secretariat will circulate ISO 14064-1 Working Draft 2 to TWG members via the TWG SharePoint on a strictly confidential basis.
- The Secretariat will share a feedback survey with all TWG members reposing the indicative poll questions asked during the meeting, together with qualitative response fields. The survey will additionally include the proposed provision on the rationale for the specific aviation radiative forcing factor selected, a question on the framing of the aviation provision, and a question on the definitions of the individual GHG accounting and reporting principles. The deadline for responses is to be confirmed and will be communicated by the Secretariat.
- The next meeting will be a Full TWG meeting on Tuesday, October 6th at 09:00-12:00 ET / 15:00-18:00 CET / 21:00-00:00 CHN (Wednesday 7 October).

Summary of written submissions received prior to meeting**TWG Meeting 8: 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.

Poll question	Responses
<i>Base year selection</i>	
Do you support the following preliminary Subgroup 1 outcome? Framing of text on selecting an inventory base year vis-à-vis a target base year.	• 36 of 43: Fully support • 6 of 43: Support with minor edits • 1 of 43: Oppose • 0 of 43: Abstain
Do you support the following preliminary Subgroup 1 outcome? Recommend that organizations select as base year the earliest relevant point in time for which they have [reliable/verifiable] data (status quo in Corporate Standard).	• 30 of 42: Fully support • 12 of 42: Support with minor edits • 0 of 42: Oppose • 0 of 42: Abstain
Do you support the following preliminary Subgroup 1 outcome? Specify that organizations report whether the base year has been reestablished since the last GHG report, along with a rationale.	• 30 of 41: Support as a requirement ('shall') • 11 of 41: Support as a recommendation ('should') • 0 of 41: Oppose • 0 of 41: Abstain
<i>Base year recalculation: Recalculation events</i>	
Do you support the following preliminary Subgroup 1 outcome? Specify that when insourcing or outsourcing of activities or other structural changes shift emissions between scopes, these shifts also apply to base year emissions.	• 23 of 43: Support as a requirement ('shall') • 13 of 43: Support as a recommendation ('should') • 3 of 43: Oppose • 4 of 43: Abstain
Do you support including a catch-all statement for recalculation events not specifically listed in provision 2.1.1?	• 27 of 43: Fully support • 10 of 43: Support with minor edits • 4 of 43: Oppose • 2 of 43: Abstain
<i>Base year recalculation: Significance thresholds</i>	
Do you support the following preliminary Subgroup 1 outcome? Separate application of significance thresholds by emissions scope, with recalculation only triggered for scope(s) where threshold exceeded.	• 21 of 43: Support as a requirement ('shall') • 12 of 43: Support as a recommendation ('should') • 7 of 43: Oppose • 3 of 43: Abstain
Do you support the following preliminary Subgroup 1 outcome?	• 22 of 43: Support as a requirement ('shall')

Application of a single significance threshold across all types of events that trigger a base year recalculation.	15 of 43: Support as a recommendation ('should') 2 of 43: Oppose 4 of 43: Abstain
Do you support the following preliminary Subgroup 1 outcome? Define a threshold level of 5% of total scope 1, scope 2, or scope 3 emissions as a recommended maximum significance threshold.	29 of 42: Support 8 of 42: Oppose 5 of 42: Abstain
<i>Base year recalculation: Options for when data unavailable</i>	
Do you support the following items under provision 2.2.3 for situations where data is unavailable for base year recalculation?	
Proxy estimation as recommended option	29 of 40: Fully support 9 of 40: Support with minor edits 1 of 40: Oppose 1 of 40: Abstain
Scaling from recent years' inventory as recommended estimation method	28 of 40: Fully support 8 of 40: Support with minor edits 2 of 40: Oppose 2 of 40: Abstain
Reestablishing the base year as an option	32 of 40: Fully support 4 of 40: Support with minor edits 2 of 40: Oppose 2 of 40: Abstain
Acknowledgement of no recalculation as an option	29 of 40: Fully support 6 of 40: Support with minor edits 4 of 40: Oppose 1 of 40: Abstain
Overall hierarchy	26 of 39: Fully support 8 of 39: Support with minor edits 4 of 39: Oppose 1 of 39: Abstain
<i>Base year recalculation: Timing of recalculation for structural changes</i>	
Do you support the following items under provision 2.2.4 for situations when a structural change occurs in the middle of the year? (reflecting the status quo in the Corporate Standard)	
Recommendation to recalculate in the year of the structural change	31 of 40: Fully support 4 of 40: Support with minor edits 4 of 40: Oppose 1 of 40: Abstain

Recommendation to recalculate for the entire year	• 31 of 40: Fully support • 4 of 40: Support with minor edits • 4 of 40: Oppose • 1 of 40: Abstain
Option to recalculate for only the portion of the year after the change	• 29 of 40: Fully support • 4 of 40: Support with minor edits • 7 of 40: Oppose • 1 of 40: Abstain
Option to recalculate in the following year or when data available	• 33 of 40: Fully support • 5 of 40: Support with minor edits • 1 of 40: Oppose • 1 of 40: Abstain
GHG intensity metrics	
Do you support the following preliminary Subgroup 1 outcome? Recommend that organizations report GHG intensity metrics if relevant.	• 31 of 42: Fully support • 6 of 42: Support with minor edits • 2 of 42: Oppose • 3 of 42: Abstain
Do you support the following preliminary Subgroup 1 outcome? Provide detailed provisions (conditional 'shall'/'should' statements) on the development of organization-level GHG intensity metrics.	• 33 of 42: Support • 5 of 42: Oppose • 4 of 42: Abstain
Do you support the following preliminary Subgroup 1 outcome?	• 32 of 42: Fully support • 5 of 42: Support with minor edits • 3 of 42: Oppose • 2 of 42: Abstain
Do you support the following preliminary Subgroup 1 outcome?	• 25 of 40: Fully support • 9 of 40: Support with minor edits • 4 of 40: Oppose • 3 of 40: Abstain
Calculation methods	
Do you support the following preliminary Subgroup 3 outcomes? Draft text on scope 1 calculation methods on the topics of heating values, artificial intelligence, and oxidation factors . • The organization shall use fuel consumption data and factors that are on the same heating value basis. • The organization shall [report/disclose] the following information on identifying and calculating its scope 1 emissions:	• 22 of 38: Fully support • 8 of 38: Support with minor edits • 7 of 38: Oppose • 1 of 38: Abstain

• <i>Sources of data, including activity data, emission factors, and GWP values used to calculate emissions.</i> • <i>Emission factors used to calculate scope 1 emissions.</i> • <i>Whether artificial intelligence (AI) was used to calculate the organization's emissions, including what tools were used and how they were used.</i> • <i>The organization should [report/disclose] the following information on identifying and calculating its scope 1 emissions:</i> • <i>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.</i> • <i>The oxidation factors used to calculate scope 1 emissions.</i>	
Do you support the following preliminary Subgroup 3 outcomes? Scope 1 calculation method definitions See slides for definitions of the following scope 1 calculation methods: Direct measurement, mass balance, stoichiometry method, fuel carbon content method, fuel energy content method, fuel-based method, distance-based method, process-specific method, fugitive emission rate method, spend-based method, remote sensing method	• 28 of 35: Fully support • 4 of 35: Support with minor edits • 0 of 35: Oppose • 3 of 35: Abstain
Do you support the following preliminary Subgroup 3 outcomes? Scope 1 calculation method hierarchy See slides for scope 1 calculation method hierarchy, organized by category (stationary combustion emissions, mobile combustion emissions, process emissions, fugitive emissions)	• 25 of 35: Fully support • 4 of 35: Support with minor edits • 2 of 35: Oppose • 4 of 35: Abstain
Do you support the following preliminary Subgroup 3 outcomes? "Should" statement on scope 1 calculation method hierarchy • <i>[The organization should use the first method (see Appendix B) for which primary activity data is available in the scope 1 calculation method hierarchy (see Appendix C), by scope 1 category.]</i>	• 27 of 35: Fully support • 3 of 35: Support with minor edits • 0 of 35: Oppose • 5 of 35: Abstain
Do you support the following preliminary Subgroup 3 outcomes? Recommending calculation-based approaches (over direct measurement when measurement technology is not already available) for scope 1 • <i>[If the organization is already collecting direct measurement emissions data for another purpose (e.g., for facility-level regulatory reporting), then the organization should report the same emissions data in its greenhouse gas inventory. If the organization is not already collecting direct measurement emissions data, then the organization should use the best available scope 1 calculation method.]</i>	• 28 of 35: Fully support • 3 of 35: Support with minor edits • 0 of 35: Oppose • 4 of 35: Abstain
Do you support a reporting requirement on methods used to calculate scope 1 emissions?	• 23 of 36: Fully support • 9 of 36: Support with minor edits

Methodologies used to calculate or measure scope 1 emissions, providing a reference or link to any calculation tools used	0 of 36: Oppose 4 of 36: Abstain
Do you support reporting recommendations for a rationale for and list of alternative methods used? [If the best available scope 1 method was not used, a rationale for choosing an alternative method.] [Any scope 1 methods used that are not in the scope 1 calculation method hierarchy.]	25 of 36: Fully support 4 of 36: Support with minor edits 3 of 36: Oppose 4 of 36: Abstain
Leased assets (Subgroup 2)	
Please rank the options for categorizing emissions from leased assets from most preferred to least preferred? (slide 71)	- Option A (<i>standardized – balance sheet recognition</i>): 14 of 39 most preferred; 12 second preferred; 8 of 36 least preferred; 2 abstained - Option B (<i>standardized – right-of-use</i>): 12 of 35 most preferred; 15 of 35 second preferred; 6 of 35 least preferred; 2 abstained. - Option C (<i>different method per consolidation approach</i>): 8 of 35 most preferred; 5 of 35 second preferred; 18 of 35 least preferred; 4 abstained.