

Scope 2 Market-based Method Update: From 2025-2026 Public Consultation to Current Status

Executive summary

The purpose of this document is to provide an update on progress of the scope 2 workstream following the release of the public consultation summary, subsequent Technical Working Group (TWG) and Independent Standard Board (ISB) inputs, and to further clarify the technical details of the approaches being discussed. This document and all the processes referred to are in adherence with GHG Protocol's transparent, multi-stakeholder governance process.

The upcoming workshop of the Technical Working Group for Scope 2 (TWG) represents an important inflection point in the GHG Protocol standards revision process. Building on public consultation feedback and subsequent discussions, the workshop will bring together TWG members, ISB members, and the Secretariat to work together on the key issues, develop proposals, and ideally will result in a consensus draft on the main points. The initial framework, approved by the ISB, is a guide to these conversations. It brings together the learnings from the process thus far and intentionally leaves open the major questions to be debated and decided by the diverse experts in the TWG.

The workshop is designed to provide an open environment for sharing of different perspectives and proposals to be considered. It is also designed to facilitate discussion and coordination between the TWG and ISB.

Subsequent sections of the document outline technical information on the approaches that are being discussed and an outline of the steps that have been taken since the publication of the scope 2 summary consultation, as well as information on the intended next steps.

2025-2026 Scope 2 Public Consultation

When the Scope 2 TWG was [launched in September 2024](#), the group's task was to analyze the current Scope 2 Guidance (2015) and [initial stakeholder feedback and proposals for revisions](#) received in 2023 and then to develop proposed revisions for public consultation.

The proposed revisions recommended by the Scope 2 TWG and [approved by the Independent Standards Board](#) to progress to public consultation sought to address the challenges with the current scope 2 market-based method (2015) by requiring that organizations only report energy attribute certificates in the market-based method if they are:

- matched to hourly electricity consumption (hourly matching), and
- connected to deliverable grid regions where the organization consumes electricity (deliverability).

The decision to propose new hourly matching and deliverability accounting and reporting requirements for the scope 2 market-based method was rooted in the growing need for more accurate emissions accounting. Under the current market-based method (from the 2015 Scope 2 Guidance) companies can report emissions reductions from clean energy projects located on grids that are disconnected from a company's operations. This disconnect means these projects are often not tied to the electric grid that supplies the company's operations and therefore not tied to its operations or value chain, reducing the accuracy and credibility of a company's reported emissions.

For more information about hourly matching and deliverability please refer to [this blog](#) as well as the [full scope 2 public consultation document](#).

Scope 2 Public Consultation Feedback

The scope 2 public consultation ran from October 20, 2025 to January 31, 2026. The feedback on the scope 2 market-based method can be broadly categorized into two theories of change:

- **Theory of change 1:** These stakeholders responded that accounting for clean electricity that is matched hourly, delivered on the same grid, and generated by plants built within a set number of years (often called incrementality) makes it more likely that corporate demand supports new clean power. By directing demand toward clean generation in the times and places it would otherwise be scarce, research has shown this approach reduces system-level emissions and drives grid decarbonization.

- **Theory of change 2:** These stakeholders responded that allowing organizations to account for their electricity attribute purchases using annual matching and broad geographic boundaries minimizes barriers to market participation and supports a large, active market for energy attribute certificates (EACs), one that is easy to buy into regardless of location. This channels voluntary capital into the global renewable energy market with minimal constraints, which stakeholders noted could accelerate decarbonization.

For more information about the feedback received during the scope 2 workstream's initial public consultation, please see the [Scope 2 Summary of Feedback Executive Summary](#) and [full scope 2 summary document](#).

Initial ISB Direction based on Public Consultation Feedback

In their April 2026 meeting, the ISB clarified the intended sequencing of ISB and TWG engagement following the public consultation by advising that the ISB should set the initial direction for proposed revisions emerging from the scope 2 public consultation feedback. Then the Scope 2 TWG would be tasked with resolving unanswered questions and development of the approach for further consideration by the ISB.

Following the ISB's directive, the Scope 2 Secretariat developed a proposed option for the ISB's review, proposing a role for two market-based methods that correspond with the two theories of change that emerged from the public consultation feedback (with open questions on whether either should be optional or required):

- **Method 1:** This approach would incorporate hourly matching, deliverability and incrementality accounting and reporting requirements.
- **Method 2:** This approach would maintain existing scope 2 requirements from the 2015 Scope 2 Guidance, allowing organizations to continue their current procurement strategies and addressing stakeholder concerns regarding feasibility and market participation.

In the July 2026 ISB meeting, ISB members indicated majority support for the idea of developing two market-based methods with differentiated requirements and claims.

Updated Direction of Travel based on ISB and Scope 2 TWG Feedback

In July, the Scope 2 Secretariat shared the public consultation feedback and the initial direction of travel approved by the ISB with the Scope 2 TWG members. From late July to early September 2026, the Scope 2 TWG provided detailed feedback through a survey on the proposed dual market-based method framework.

Based on the feedback from the Scope 2 TWG, the Scope 2 Secretariat provided the ISB with updated options for discussion in their September meeting.

The three proposed options for implementing a dual market-based metric framework were:

- two methods with different metrics (tonnes of carbon dioxide equivalent (tCO₂e) and another metric to be determined)
- two methods both measured in tCO₂e in perpetuity,
- two methods both measured in tCO₂e with a phased transition from method 2 to method 1 over time.

After discussion of how each of the three options related to GHG Protocol's decision-making criteria (integrity, impact, and feasibility), the ISB proposed the following direction of travel to be further refined by the Scope 2 TWG:

- Companies [shall/should/may, language still to be determined] report under the market-based method if data that meets the quality criteria is available. If a company does report scope 2 market-based method emissions:
- Companies may report using Method 2 (current market-based method under 2015 Scope 2 Guidance) until a to-be-determined date,
- Companies should report using Method 1 until a to-be-determined date,
- Prior to that date, companies shall disclose whether they are applying market-based Method 1 or Method 2, and

- After that date, if a company reports scope 2 market-based method emissions, companies shall report using Method 1 if data that meets the quality criteria is available.

Connections with Actions and Market Instruments (AMI) Workstream

In their September meeting, ISB members also discussed the important role of the multi-statement reporting framework developed by the Actions and Market Instruments (AMI) TWG in providing reporting pathways for electricity procurement activities that may not meet future market-based method requirements.

Earlier this year, the AMI workstream held a Request for Information on their proposed [multi-statement reporting framework](#), which includes three new statements beyond the current physical GHG inventory:

- **Market-based GHG Inventory Statement** - for reporting contractual arrangements, procurement choices, environmental attributes, and certificates,
- **GHG Impact Statement** - for reporting the real-world emissions impacts of a company's actions and interventions, inside and outside its value chain,
- **Non-GHG Indicators Statement** - for reporting key indicators, such as investment and procurement indicators, that provide insight into decarbonization efforts but are not reported as greenhouse gas emissions.

The ISB noted in their feedback that electricity procurement activities and contractual instruments not reported in the market-based GHG inventory statement may be reported in the GHG impact statement or as key indicators.

For more information about the Action and Market Instruments multi-statement reporting framework, please see the [AMI White Paper](#) which was the subject of the recent Request for Information (RFI). For more information about the feedback to the AMI RFI, which illustrated strong support for the multi-statement framework, please see the [AMI RFI Summary of Feedback](#).

Next Steps: Scope 2 TWG In-Person Workshop

The Scope 2 TWG will further develop proposed revisions at an in-person workshop hosted later this month. Key issues for discussion related to the market-based method include deliverability, incrementality, feasibility, and implementation timing.

The Scope 2 TWG's proposed revisions will be sent for review and approval by the ISB prior to inclusion in a consolidated public consultation slated for Q2 2027. The consolidated public consultation will include proposed requirements for scope 1, scope 2, scope 3 and actions and market instruments as a part of the joint GHG Protocol-ISO Corporate Standard, slated for publication in Q4 2028.

If you would like to be receive email updates about GHG Protocol's standard development and revisions process for the joint GHG Protocol-ISO Corporate Standard, and forthcoming consolidated public consultation, please [subscribe here](#).