Corporate Standard Meeting Minutes

Full TWG, Meeting #11

Date: 27 October 2026

Time: 09:00–12:00 ET / 14:00–17:00 CET / 21:00–00:00 CHN

Location: Virtual

Attendees

Technical Working Group Members

1. Inês Amorim, WBCSD
2. Christa Anderson, Rainforest Alliance
3. Catherine Atkin, Carbon Accountable and Stanford CodeX Climate Data Policy Initiative
4. Erika Barnett, Greenhouse Gas Management Institute
5. Tatiana Boldyreva, CDP
6. Jasper Chan, Hang Seng Bank
7. Gonzalo Chiriboga, Central University of Ecuador
8. Stephanie Chow-Ashton, ISO/TC207/SC7/WG4 and Glasgow Alliance for Net Zero (GFANZ)
9. Debbie Crawshawe, Department of Business and Trade, UK Government
10. Anna Dauteuil, EFRAG
11. Abhilash Desu, SBTi
12. Victoria Evans, SCS Engineers
13. Ignacio Fernandez, The Climate Registry
14. Rubens Ferreira, Carbonauta Ltda
15. Ron-Hendrik Hechelmann, University of Kassel
16. Burkhard Huckestein, German Environment Agency
17. Douglas Johnson, PwC China
18. Gijs Kamperman, TenneT
19. Vincent Kong, BEAM Society Ltd.
20. Andy Law, HKICPA - The Hong King Institute of Certified Public Accountants
21. Tomoo Machiba, Zeroboard, Inc.
22. Fergal Mee, ISO/TC207/SC7/WG4 and NSAI
23. Philippe Missi Missi, UNFCCC Regional Collaboration Center West and Central Africa
24. Ann Marie Moohan-Sidhu, EcoEra
25. Patrick Murphy, Sierra Club
26. Sachin Nimbalkar, Oak Ridge National Laboratory
27. Suresh Krishna Ishwara Palar, Infosys Limited
28. Barbara Porco, Fordham University
29. Doug Rand, Deloitte
30. Joanne Richmond, CK Hutchison
31. Judy Ryan, External Reporting Board, New Zealand
32. Sheila Scott, Jacobs
33. Ann Smith, ISO/TC207/SC7/WG4 and Independent
34. Jay Shi, Procter & Gamble
35. Monika Shrivastava, JSW Cement
36. Victoria Sullivan, Duke Energy
37. Jane Thostrup Jagd, We Mean Business Coalition
38. Zi (Christiana) Wang, JD Logistics
39. Margaret Weidner, Impact Pathway

Guests

1. Anne Grau, ISO/TC207/SC7/WG4 and AFNOR
2. Ibrahim Eryazici, ISO/TC207/SC7/WG4 and Dow

GHG Protocol Secretariat

1. Alley Leach
2. Iain Hunt

3. Hande Baybar
4. Alexander Frantzen
5. Luke Jones
6. Matt Ramlow
7. Oliver James

Documents referenced

1. Corporate Standard TWG Meeting 11 presentation (revised V2), 27 October 2026

2. ISO 14064-1 Working Draft 2 (WD2) (confidential; previously shared with TWG members)

3. Corporate Standard working draft text: Tracking emissions over time (corresponding to Chapter 5 of the current Corporate Standard), version 1.3 (confidential)

4. GHG Protocol Land Sector and Removals Standard (published January 2026)

Item	Topic and Summary	Outcomes
1	***Introduction and housekeeping*** The Secretariat reviewed housekeeping items and the GHG Protocol (GHGP) decision-making criteria. The Secretariat also recalled the process for reviewing ISO WG4 feedback and confirmed the objectives for the meeting.	No specific outcomes.
2	***Land-related topics*** The Secretariat presented background on the Land Sector and Removals (LSR) Standard, and proposals for addressing land-related topics in the consolidated Corporate Standard for organizations to which the LSR Standard does not apply. ISO representatives presented the corresponding ISO positions. Members discussed scope 1 category definitions, land emissions accounting, land emissions disclosures for scopes 1, 2 and 3, and biogenic product CO_2 emissions. Indicative polls were held on each of these subtopics. The subtopic of CO_2 removals and CO_2 capture with geologic storage was omitted due to time constraints.	Outcomes from indicative polls will be reported following completion of the Meeting 11 feedback survey. The subtopics of the scope 1 land emissions category definition and CO_2 removals and CO_2 capture with geologic storage were deferred to a future meeting. Preliminary outcomes on scope 3 land emissions disaggregation will be shared with the Scope 3 TWG.
3	***Tracking emissions over time*** The Secretariat reviewed TWG preliminary outcomes and working draft text on establishing a base year and base year recalculations. ISO representatives presented the corresponding ISO positions. Following discussion, indicative polls were held. The subtopics of GHG targets and GHG intensity metrics were omitted due to time constraints.	Outcomes from indicative polls will be reported following completion of the Meeting 11 feedback survey. The subtopics of GHG targets and GHG intensity metrics will be covered in the feedback survey.
4	***Verification and assurance*** The Secretariat briefly reviewed the status of the TWG discussion on obtaining independent verification or assurance, presented the corresponding ISO 14064-1 WD2 text and the outcome of an ISB pulse check on the topic. An ISO representative presented the ISO approach. No discussion or indicative polling took place due to time constraints.	The item was shortened due to time constraints and no live indicative polls were held. Indicative poll questions will be posed in the Meeting 11 feedback survey.
5	***Wrap-up and next steps*** The Secretariat summarized the next steps, including materials to be shared, the feedback survey, and the deadline for responses. The Secretariat confirmed 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 a soft deadline of Monday, November 2nd, and a hard deadline of Friday, November 13th to respond. 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 and the GHG Protocol (GHGP) decision-making criteria. The Secretariat also recalled the process for reviewing ISO WG4 feedback and confirmed the objectives for the meeting. (Slides 1–14)

Summary of discussion

- No comments received.

Outcomes (e.g. recommendations, options)

- No specific outcomes.

2. Land-related topics

- The Secretariat presented background on the Land Sector and Removals (LSR) Standard, and proposals for addressing land-related topics in the consolidated Corporate Standard for organizations to which the LSR Standard does not apply. ISO representatives presented the corresponding ISO positions. Members discussed scope 1 category definitions, land emissions accounting, land emissions disclosures for scopes 1, 2 and 3, and biogenic product CO_2 emissions. Indicative polls were held on each of these subtopics. The subtopic of CO_2 removals and CO_2 capture with geologic storage was omitted due to time constraints. (Slides 14–77)

Summary of discussion

Background on the Land Sector and Removals Standard (Slides 15–26)

- The Secretariat presented an overview of the GHG Protocol Land Sector and Removals (LSR) Standard, which was published in January 2026. The standard defines accounting and reporting requirements for land emissions and removals and includes an applicability clause which defines when the LSR Standard is relevant for an organization.
- The Secretariat explained the scope of the discussion in the Corporate Standard TWG. The current Corporate Standard includes text on land-related topics, and the ISO Working Draft 2 includes land-related topics. A question remains about how to treat biogenic emissions, removals and other land-related topics in the consolidated Corporate Standard. That question was taken to the Independent Standards Board (ISB), which directed the Corporate Standard TWG to address land emissions, biogenic product emissions, and removals for organizations to which the LSR Standard does not apply.
- A member asked whether reporting removals requires an organization to apply the entire LSR Standard. The Secretariat clarified that any reporting of removals triggers the applicability clause for following the LSR Standard.
- A member asked how a "significant land sector activity" is determined and whether organizations decide for themselves. The Secretariat responded that the approach is principles-based and that organizations self-define based on the definition of "significant." The same definition was used for Corporate Standard TWG outcomes on significant methane emissions under the 20-year GWP recommendation and for significant aviation emissions under the non-CO_2 radiative forcing emissions.
- Several members raised a concern that self-defined significance thresholds are applied inconsistently in practice. A member reported data from a sample of 160 organizations Where each had stated that its land-related activities were below the significance threshold, with 50% of organizations using a threshold of 20% (citing SBTi FLAG), 35% using a value in the range of 5–10%, 10% using a value in the range of 1–5%. Members suggested that the approach be clarified further, potentially through a clear screening process and defined boundaries. Members also noted that significance thresholds interact with the treatment of biogenic CO_2.
- A member asked whether fossil carbon capture and storage would require use of the LSR Standard. The Secretariat confirmed that it would.

- A member asked whether there is an equivalent to scopes 1, 2, and 3 for removals occurring outside the direct control of an organization. The Secretariat responded that removals are reported across the same scopes framework as emissions. The member noted practical challenges with data availability for scope 3 removals.
- Several members questioned whether addressing LSR Standard content in the Corporate Standard revision falls within the scope of the GHG Protocol–ISO agreement and the Standard Development Plan. The Secretariat confirmed that the LSR Standard is not part of the GHG Protocol-ISO partnership on corporate-level accounting and reporting, and that this discussion in the Corporate Standard TWG is focused on cases where the LSR Standard does not apply. The Secretariat will take member feedback and concerns on the approach back to the ISB.
- A member asked whether consideration had been given to delaying the effective date of the LSR Standard, citing a lack of readiness among affected organizations. The Secretariat responded that the ISB had discussed an appropriate effective date, weighed matters of readiness, and benchmarked against best practices and the approaches taken by peer programs. The ISB decided that the LSR Standard would come into effect on 1 January 2027. For organizations to which it applies, GHG reports in 2028 providing 2027 emissions data must comply with LSR Standard requirements to be in conformance.
- A member asked whether organizations with significant forestry activities fall within the group to which the LSR Standard does not apply. The member also asked whether the LSR Standard is expected to cover forestry in future. The Secretariat responded that forest carbon accounting may be addressed in future versions of the LSR Standard. The Corporate Standard TWG was not being asked to weigh in on forest carbon accounting at this meeting. A member noted that biogenic product CO_2 from forestry can represent a significant share of emissions.

Scope 1 categories: stationary and mobile combustion emissions (Slides 27–32)

- The Secretariat reviewed that both GHG Protocol and ISO require disaggregation of scope 1 emissions by category, but that the scope 1 category definitions differ and ISO has one additional category.
- The Secretariat presented the two definitions of stationary combustion emissions side by side, which are aligned but have different names and level of detail.
- An ISO representative explained the rationale for the ISO naming convention. Scope 1 is defined as a category of activities. The category names are therefore constructed to describe the process rather than the emissions arising from the category (i.e., "combustion from stationary equipment").
- Several members noted that mobile combustion emissions in practice include non-transport mobile equipment. Examples given were mobile generators, compost yard chippers, mining shovels, loaders, and dozers. Members noted that neither the brief GHG Protocol definition nor the ISO examples capture these clearly and suggested the definition be revised.
- A member noted that ownership or control of mobile equipment is key to categorization. The boundary between scope 1 and scope 3 for mobile sources is a common source of confusion. That may explain the focus on vehicles in the examples.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which option do you prefer for defining **scope 1 stationary combustion emissions**? (Slide 32).

	GHG Protocol option: Stationary combustion emissions	ISO option: Combustion from stationary equipment	Hybrid option: GHGP name with ISO definition
Most preferred	10	9	6
Second preferred	9	5	9
Least preferred	6	6	5
Abstained	5	10	10
Total count	30	30	30

- The Secretariat posed an indicative poll asking the question: Which option do you prefer for defining **scope 1 mobile combustion emissions**? (Slide 32).

	GHG Protocol option: Mobile combustion emissions	ISO option: Combustion from mobile transport equipment	Hybrid option: GHGP name with ISO definition
Most preferred	9	8	7
Second preferred	9	5	8
Least preferred	6	7	4
Abstained	5	8	10
Total count	29	28	29

Scope 1 categories: process and fugitive emissions (Slides 33–38)

- The Secretariat presented the GHG Protocol definitions of process emissions and fugitive emissions, and an ISO representative presented the corresponding definitions for industrial, agricultural, and forestry processes and anthropogenic processes with fugitive GHG emissions (unintentional). The two key differences are that ISO splits intentional and unintentional releases of emissions across two categories (both are in the GHG Protocol fugitive emissions category), and ISO incorporates agricultural and forestry emissions into an industrial emissions category (these emissions are in the GHG Protocol land emissions category).
- An ISO representative explained the rationale for separating intentional and unintentional releases, explaining that a fugitive emission is an unplanned release arising from a maintenance or engineering failure, whereas a vented emission is a design choice. They added that industry guidance (e.g., American Petroleum Institute, International Petroleum Industry Environmental Conservation Association) treats vented and fugitive emissions as distinct categories. The representative raised a concern that grouping the intentional and unintentional releases could mask a lack of progress in addressing leaks.
- An ISO representative explained the rationale for the ISO industrial, agricultural, and forestry processes category. The representative noted two implications: that land sector emissions would be spread across multiple categories, and that there is also no clear home for non-CO_2 wildfire emissions.
- Several members expressed support for distinguishing intentional and unintentional releases. Members noted that the distinction resonates with industry language. Members suggested checking the distinction against the latest OGMP 2.0 technical guidance, which refers to unintentional vents.
- Members noted that the EU methane regulation distinguishes routine from non-routine flaring. It was clarified that this is not the same as the intentional and unintentional distinction, as all flaring is combustion and would fall in the intentional category.
- A member noted that the current GHG Protocol definition of fugitive emissions may be related to the GRI definition, which also groups intentional and unintentional releases together. The Secretariat clarified that the definition is from the 2004 Corporate Standard, which the GRI definition was likely based on.
- A member suggested that the SASB standards also be reviewed to confirm the degree of alignment.
- A member noted that the distinction between intentional and unintentional releases supports decision making. Intentional releases reflect choices made at a corporate level, whereas unintentional releases are unwanted consequences of a process and can be addressed through process efficiency.
- A member raised a concern about unintentional emissions, noting that such emissions are not unforeseeable. They continued that an organization should be able to understand, model, and expect them in advance. The member therefore found it difficult to label foreseen emissions as unintentional.
    - An ISO representative responded by drawing an analogy with safety measures taken against unplanned events. The distinction turns on whether a release is planned, not on whether it is foreseeable.
    - Another member suggested that the concept of "unintentional but foreseeable" emissions may be useful. Other members raised a concern that intention is not objectively observable.

Those members suggested that an alternative term such as "uncontrolled" might be used. They also noted that the basic definition of "fugitive" is itself unintentional.

- A member asked whether emissions from a single process would ever be split between the intentional and unintentional categories. Landfill emissions were given as an example. The Secretariat indicated that captured, vented, and combusted landfill methane would be treated differently from uncontrolled decomposition. The Secretariat noted that the boundary is less clear for agriculture and livestock.
- A member asked about closed and abandoned mines. An ISO representative noted that in some jurisdictions, closed mines and landfills must be managed for decades after decommissioning. That management is required to ensure that no unintentional emissions occur.
- A member raised a concern about deciding whether separate disclosure of intentional and unintentional releases is useful. The member considered that the purpose and decision-usefulness of the disclosure must be considered first. The Secretariat clarified that the question is not whether these emissions are reported -- the question is whether there is value in splitting them out across two categories.
- A member noted that significant process emissions also arise outside heavy industry, with process gases used in electronics manufacturing were given as an example.
- The Secretariat noted that the general discussion on the land emissions category was not held due to time constraints. An ISO representative noted an implication of grouping all land-related emissions in a single category, as that approach creates subcategories within subcategories, with four line items within land emissions.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: How should **intentional and unintentional releases of GHGs** be categorized? (Slide 38). This question was posed for all organizations.
  - 11 of 32 members: GHGP option: In a single category (fugitive emissions)
  - 15 of 32 members: ISO option: Separated across two categories (industrial, agricultural and forestry processes category and anthropogenic processes with fugitive GHG emissions (unintentional) category)
  - 6 of 32 members: Abstain
- The Secretariat posed an indicative poll asking the question: How should **non-CO2 agricultural and forestry emissions** be categorized? (Slide 38). This question was posed for organizations the LSR Standard does not apply to.
  - 18 of 31 members: GHGP option: Include in land emissions category
  - 7 of 31 members: ISO option: Include in industrial/process emissions category
  - 6 of 31 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which option do you prefer for defining **scope 1 process/industrial emissions**? (Slide 38). This question was posed for organizations the LSR Standard does not apply to.
  - 17 of 29 members: GHGP option: Process emissions (with more detail)
  - 8 of 29 members: ISO option: Industrial, agricultural and forestry processes
  - 4 of 29 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which option do you prefer for defining **scope 1 fugitive emissions**? (Slide 38). This question was posed for organizations the LSR Standard does not apply to.
  - 13 of 28 members: GHGP option: Fugitive emissions (with more detail)
  - 9 of 28 members: ISO option: Anthropogenic processes with fugitive GHG emissions (unintentional)
  - 6 of 28 members: Abstain

Land emissions accounting (Slides 39–48)

- The Secretariat introduced the question of what provision ("should" or "may") should be used to refer to the LSR Standard and Guidance for accounting requirements and guidance on land emissions accounting for organizations that the LSR Standard does not apply to.

- The Secretariat compared the GHG Protocol and ISO approaches, noting that ISO requires all organizations to quantify land emissions and removals, whereas GHG Protocol defines an applicability requirement.
- An ISO representative noted further technical differences and referred members to ISO 14064-1 Working Draft 2, clause 5.2 and Annexes G and H. They continued that the ISO approach applies across sectors, and noted that there may be an additional burden on organizations with land activity.
- A member asked how gross biogenic fluxes should be treated and asked whether the LSR Standard addresses only emissions. The Secretariat clarified that both the LSR Standard and ISO use an approach based on the net carbon stock change, which captures the upstream impact of land use change and land management. Gross CO_2 reporting is additional information that allows the individual gross CO_2 fluxes to be quantified. They continued that separate reporting is required for biogenic product CO_2 emissions under certain conditions, largely in the energy and waste sectors. Reporting of other gross fluxes is optional.
- A member sought confirmation that biogenic product CO_2 emissions and removals are included in reporting and calculation under the ISO approach. An ISO representative confirmed that the gross flux of CO_2 from land use and land use change is required, non-CO_2 emissions are required, and the CO_2 flux forming part of the product pool is recommended. The member noted that mass balance is not achieved across the process where such emissions are excluded.
- A member expressed support for a recommendation referring to the LSR Standard.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which option do you support for **accounting for land emissions** for organizations with non-significant land emissions? (Slide 48)
  - 7 of 31 members: Should account for land emissions following the LSR Standard and Guidance
  - 17 of 31 members: May account for land emissions following the LSR Standard and Guidance
  - 7 of 31 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which option do you support for **reporting the approaches used** to account for land emissions? (Slide 48)

	Shall disclose method/standard used for land emission accounting	Should disclose method/standard used for land emission accounting	Stay silent (methods disclosure is already required generally)
Most preferred	11	5	10
Second preferred	7	19	0
Least preferred	6	1	14
Abstained	6	6	5
Total count	30	31	29

Land emissions disclosures: scope 1 and scope 2 (Slides 49–55)

- The Secretariat introduced the ISO concept of GHG emission classes, where Class I pertains to fossil and industrial GHG emissions and Class II pertains to land-based GHG sources and sinks. Under the GHG Protocol, classes are not defined; land-based GHG sources are included in the land emissions category.
- The Secretariat explained the rationale for the GHG Protocol option, which aims to promote transparency and consistency across inventories and supports users of data in interpreting results. The Secretariat recalled that the TWG had previously supported adding a land emissions category in scope 1 and also supported making disaggregation into land subcategories optional. The latter question is being posed again in light of the ISO proposal.

- An ISO representative explained the ISO option with Class I and Class II emissions. They noted that separating emissions and removals was replaced by reporting net fluxes.
- An ISO representative clarified that ISO treats scope 2 which a gate-to-gate approach, consistent with the GHG Protocol. Upstream emissions, land use and land use change, and bioenergy with carbon capture and storage are reported in scope 3, category 3. For scope 2, the direct emissions from burning biomass may be separately reported but are not required. Biogenic methane and nitrous oxide are required to be reported. The Secretariat confirmed that for scope 2 the questions on land emissions concern biogenic methane and nitrous oxide only.
- A member asked whether supporting a 'should' option on the second question (on emission classes for scope 1) would embed the LSR Standard for organizations without significant land sector activities. The Secretariat clarified that staying silent remains an option, and added that the reference is to the land emissions subcategories specifically, not a full reference to the LSR Standard.
- Several members raised concerns about the level of granularity proposed. Members questioned the ability of organizations and investors to understand it and the costs and burdens placed on organizations expected to comply. Members asked what evidence exists of user demand for this level of detail and asked whether the information would be used if reported.
- Members raised a further concern about materiality, noting that information that is not material should not be reported in an annual report. A member noted that there can be no evidence of use until the requirement is put in place.
- A member suggested that information of this kind could be kept in internal records available to the auditor, but not be included in the annual report itself. The member raised a concern that reporting may become too complicated for users, especially SMEs, and they suggested that this level of detail be made optional. Another member agreed.
- A member expressed support for staying silent on some of these detailed matters, noting that staying silent does not prohibit organizations from reporting disaggregation that is material to them.
- A member raised a concern about combining fossil fuel-based and land-based emissions reporting, noting that the disparity in the maturity of reporting between the two risks diluting the accuracy of reporting.
- A member flagged a misalignment between the proposed Corporate Standard revision, which requires a total scope 1 figure disaggregated by category, and the LSR Standard, which requires disaggregated reporting only. They also noted that the LSR Standard defines total emissions to include leakage. The member raised the concern that LSR Standard users would not be able to comply with the proposed Corporate Standard requirement.
- A member identified a key structural difference between the GHGP Protocol and ISO options, where the ISO option prioritizes separation by gas and then by sector and the GHG Protocol option prioritizes separation by sector and then by gas. The Secretariat noted that disaggregation is planned for further discussion at the 24 November meeting.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which option do you prefer for GHG **emission classes for scope 1 categories**? (Slide 55)
    - 17 of 30 members: GHGP option: Classes are not used. Land-based GHG sources and biogenic product N_2O and CH_4 emissions are included in land emissions
    - 7of 30 members: ISO option: Defined GHG emission classes for each scope 1 category, where Class I applies to fossil and industrial GHG emissions and Class II applies to land-based GHG sources and sinks. Biogenic product N2O and CH4 distributed across scope 1 categories
    - 6 of 30 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which option do you support for reporting **land emissions subcategories for scope 1**? (Slide 55)

	Should disaggregate scope 1 land emissions by land emissions subcategories in accordance with the	May further disaggregate in accordance with the LSR Standard and/or	Stay silent

	LSR Standard (i.e., recommend disaggregated reporting of biogenic product N2O and CH4 emissions)	self-defined subcategories	
Most preferred	9	10	7
Second preferred	7	10	4
Least preferred	7	1	7
Abstained	5	5	6
Total count	28	26	24

- The Secretariat posed an indicative poll asking the question: Which option do you prefer for **disaggregating land emissions for scope 2**? (Slide 55)

	LSRS / ISO option: Shall disaggregate land emissions for scope 2	Hybrid option 1: Should disaggregate land emissions for scope 2	Hybrid option 2: May disaggregate land emissions for scope 2	CS/S2/S3 status quo: Stay silent
Most preferred	3	3	7	7
Second preferred	5	5	6	5
Third preferred	2	9	4	0
Least preferred	6	1	0	4
Abstained	3	4	4	4
Total count	19	22	21	20

- The Secretariat posed an indicative poll asking the question: If land emissions are disaggregated for **scope 2**, what **classification system** should be used? (Slide 55)
  - 11 of 25 members: LSRS option: Disaggregate scope 2 emissions into "Fossil and industrial emissions" and "Land emissions"
  - 6 of 25 members: ISO option: Disaggregate scope 2 emissions into GHG emissions Class I and Class II
  - 8 of 25 members: Abstain

Land emissions disclosures: scope 3 (Slides 56–60)

- The Secretariat introduced the options for scope 3 reporting of land emissions for organizations to which the LSR Standard does not apply. The topics include whether to require, recommend, or permit for scope 3 land emissions to be disaggregated; whether to further disaggregate scope 3 by land emissions subcategories; and, if applicable, what classification system to use for land emissions.
- An ISO representative explained that the ISO option separates Class I and Class II emissions for each scope 3 category, where Class II covers land emissions. They noted that for data obtained from databases, the breakdown between fossil and land is relatively limited, posing feasibility challenges.
- A member raised a concern about the formulation "for each scope 3 category," noting that it could imply a requirement applying to every scope 3 category, including categories that are immaterial or not relevant to an organization. The member indicated a preference for the standard to stay silent. The Secretariat clarified that the provision is intended to apply as relevant and that it builds on the other scope 3 boundary requirements.

- An ISO representative noted a difference in approach to scope 3 significance, explaining that GHG Protocol defines minimum boundaries for scope 3 whereas ISO applies a significance and screening approach across all scope 3 emissions. They added that Class I and Class II emissions disaggregation helps address the concern that a large net removal within a scope 3 category could cause a category to appear insignificant. The Secretariat noted that the poll concerned the general approach to disaggregation rather than the scope 3 significance approach.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which option do you support for **disaggregating land emissions for scope 3**? (Slide 60)

	LSRS/ISO option: Shall disaggregate scope 3 land emissions	Hybrid option 1: Should disaggregate scope 3 land emissions	Hybrid option 2: May disaggregate scope 3 land emissions	CS/S2/S3 status quo: Stay silent
Most preferred	5	4	7	10
Second preferred	1	8	7	4
Third preferred	4	7	4	2
Least preferred	8	1	0	3
Abstained	6	6	7	5
Total count	24	26	25	24

- The Secretariat posed an indicative poll asking the question: If land emissions are disaggregated for scope 3, what **classification system** should be used? (Slide 60)
  - 12 of 26 members: GHGP option: Fossil fuel and industrial emissions and land scope 3 emissions
  - 5 of 26 members: ISO option: Class I and Class II scope 3 emissions
  - 9 of 26 members: Abstain
- The Secretariat posed an indicative poll asking the question: If land emissions are disaggregated for scope 3, which option do you support for reporting **land emissions subcategories for scope 3**? (Slide 60)

	Should disaggregate land emissions by land emissions subcategories in accordance with the LSR Standard	May further disaggregate in accordance with the LSR Standard and/or self-defined subcategories	Stay silent
Most preferred	6	5	9
Second preferred	2	14	1
Least preferred	10	0	4
Abstained	8	7	10
Total count	26	26	24

Biogenic product CO_2 emissions (Slides 61–69)

- The Secretariat presented background on biogenic products, which include ethanol, biodiesel, renewable natural gas, and sustainable aviation fuel. The Secretariat confirmed in response to member questions that wood pellets and biomass waste such as rice husk would also be examples.
- The Secretariat reviewed the existing GHG Protocol requirements (Corporate Standard, Scope 2 Guidance, Scope 3 Standard), which state that biogenic CO_2 from the combustion of biomass must be accounted for and reported separately from the physical GHG inventory. Biogenic methane and nitrous oxide, however, are included within the scopes. The Secretariat explained the LSR Standard approach, which is conditional on whether the organization has included the upstream land impacts.
- The Secretariat set out the proposal for the consolidated Corporate Standard, which would require organizations to account for biogenic product CO_2 emissions, and that those emissions would either be reported following the requirements in the LSR Standard or separately based on TWG feedback.
- An ISO representative explained the ISO approach, which states that biogenic product CO_2 emissions can be accounted for, and if reported, they shall be reported separately from the GHG inventory. The ISO representative explained that the approach follows IPCC methodology, in which the carbon in biomass burned for energy is already accounted for within the required gross land use and land use change flux, and counting it again would be double counting. The representative acknowledged a potential gap where upstream stocks have not in fact been quantified.
- A member sought confirmation that the GHG Protocol is retaining the approach of separate reporting of biogenic CO_2 emissions from burning a biofuel. The Secretariat confirmed that this is one of the options in the poll questions, with the other option being the conditional approach in the LSR Standard where upstream impacts are not accounted for.
- In response to a question, the Secretariat also confirmed that the 2004 Corporate Standard requires methane and nitrous oxide from the combustion of biofuels to be reported inside the inventory.
- Several members raised concerns about interoperability and comparability, noting that the current Corporate Standard, ESRS, and GRI all require separate reporting of biogenic CO_2 emissions. They continued that a provision departing from that principle could create a major interoperability challenge, and they emphasized that the question is not whether these emissions are reported but where they are reported and whether they sit within or outside the inventory.
    - A member noted that a staff paper from EFRAG on these challenges was provided to the GHG Protocol Secretariat. The member suggested that a decision-making matrix would be helpful.
    - The Secretariat noted that some programs refer to the 2004 version of the Corporate Standard. Changes to the standard may therefore pose alignment challenges with programs, but that should not preclude making important changes.
- A member noted a recent decision of the Transition Implementation Group at the ISSB for IFRS S2, which concluded that biogenic CO_2 must be included within the scopes rather than outside them.
- A member described practical difficulties arising from 'zero-zero' accounting for biogenic carbon, noting that separating or netting gross emissions and gross removals is problematic because they do not necessarily occur in the same scope. Two suppliers of similar materials may therefore produce different figures depending on the accounting approach used. The member expressed a preference for the ISO treatment. The member suggested that moving from a requirement to a recommendation may be the appropriate course.
- A member raised a concern about high self-defined significance thresholds for applicability of the LSR Standard. Biogenic CO_2 could then be reported outside the inventory without any upstream impacts being reported, which would be inequitable relative to organizations applying lower thresholds or accounting for their impacts.
- A member raised that requirements to include biomass in the inventory could disincentivize conversion to biofuels for industrial processes and could also reduce investment in the use of waste wood and waste wood products. The Secretariat responded that for organizations subject to the LSR Standard, separate reporting of biogenic CO_2 triggers a further obligation to report the associated upstream biogenic land emissions in scope 3, which promotes complete and transparent reporting and captures the impacts of burning biofuels.
- A member raised a concern about the implications for emission reduction measures, noting that biofuels are sought for plants with high process temperatures or requiring open flames but that better options exist below approximately 130–150 °C. The member suggested working through an example of switching from natural gas to biogenic fuels.

- In response to a question, the Secretariat clarified that GHG Protocol categorizes nitrous oxide and methane emissions from combusting biofuels in the land emissions category, while ISO distributes these emissions across categories.
- A member asked why the question accounting for biogenic emissions included a 'can' option rather than 'may'. The Secretariat clarified that 'can' is the language used in ISO to denote a possibility or capability. 'May' is usually a permission by way of exception to a requirement, so 'can' was considered more appropriate here. A member noted that the distinction is confusing for non-native English speakers.
- The Secretariat responded to concerns about the mandatory breakdown including land emissions. They noted that biogenic product CO_2 emissions are specifically separated out and that the land emissions category includes biogenic product nitrous oxide and methane emissions only.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which option do you support for **accounting for biogenic product CO_2 emissions**? (Slide 69)
  - 18 of 28 members: GHG Protocol option: Shall account for biogenic product CO_2 emissions
  - 4 of 28 members: ISO option: Can account for biogenic product CO_2 emissions
  - 6 of 28 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which option do you support for **reporting for biogenic CO_2 emissions**? (Slide 69)

	Shall report conditionally (i.e., in the physical GHG inventory or separately) following the LSR Standard	Should follow the LSR Standard requirements (i.e., conditional approach), but if not, shall report separately	Shall separately report
Most preferred	11	5	7
Second preferred	3	11	4
Least preferred	5	3	6
Abstained	7	6	6
Total count	26	25	23

CO_2 removals and CO_2 capture with geologic storage (Slides 70–77)

- This subtopic omitted due to time constraints and was deferred to a future meeting. The topic will be included in the Meeting 11 feedback survey.

Outcomes (e.g. recommendations, options)

- Outcomes from indicative polls will be reported following completion of the Meeting 11 feedback survey.
- The subtopics of the scope 1 land emissions category and CO_2 removals and CO_2 capture with geologic storage were deferred to a future meeting.
- Preliminary outcomes on scope 3 land emissions disaggregation will be shared with the Scope 3 TWG.

3. Tracking emissions over time

- The Secretariat reviewed TWG preliminary outcomes and working draft text on establishing a base year and base year recalculations. ISO representatives presented the corresponding ISO positions. Following discussion, indicative polls were held. The subtopics of GHG targets and GHG intensity metrics were omitted due to time constraints.. (Slides 78–121)

Summary of discussion

Selecting and establishing a base year (Slides 81–91)

- The Secretariat presented text on the provisions for selecting a base year from both GHG Protocol and ISO. An ISO representative set out two underlying principles of the ISO approach to clauses on tracking emissions over time: The ISO standard accommodates different objectives and intended uses and relies heavily on documentation and on ensuring that reporting is verifiable.
- The ISO representative explained the rationale for a partial year as base year, noting that it accommodates highly seasonal or cyclical business models with inactive months and organizations that do not yet have a full set of good data for a 12-month period.
- An ISO representative added a comment on the description of ISO as 'silent' in side-by-side comparisons, noting that the ISO approach is intentionally concise and relies on documented organizational decisions and professional verification under ISO 14064-3. It is therefore a different design philosophy rather than a gap. The Secretariat clarified that the intention is to specify when GHG Protocol has specific text on an issue and ISO 14064-1 WD2 does not.
- The Secretariat reviewed working draft text from GHG Protocol and ISO on reestablishing the base year, noting that GHG Protocol text specifies situations when the base year may be reestablished, while ISO provides a more general clause allowing for the base year to be reestablished while requiring that the change be justified. An ISO representative emphasized the importance of providing a justification for reestablishing the base year as doing so represents a significant event.
- An ISO representative noted that ISO 14064-4 was published as a guidance document to ISO 14064-. and contains detailed text on base year and recalculation. Such material was deprioritized in Working Draft 2, with guidance being outside the collaboration perimeter for GHG Protocol and ISO. The Secretariat noted that if the TWG selects an ISO option where standard text is not provided, it does not preclude the issue from being included in GHG Protocol Guidance.
- A member asked about any potential overlap with SBTi provisions. The Secretariat responded that there was agreement from early TWG discussions that establishing an inventory base year be maintained as a core requirement, independent of whether an organization sets targets. The only point of intersection is the provision referring to a target base year, which is intended to make the two concepts work together and to distinguish an inventory base year from a target base year.
- The Secretariat noted an item not resolved in the ad hoc text editing group, whether the term 'reliable' or 'verifiable' should be used in the provision on selecting a base year, noting that both ISO and the 2004 Corporate Standard use 'verifiable'. A member expressed support for 'verifiable', noting that it is close to the ESRS qualitative characteristic of verifiability. The Secretariat noted that the term 'assurable' may be considered in addition to 'verifiable', depending on the outcome of the verification and assurance discussion. An ISO representative raised a concern that 'verifiable' and 'assurable' are not interchangeable and that substituting one for the other introduces a different evidentiary standard. It could also conflict with ISO 14064-3 terminology. The representative asked for a clear rationale and confirmation of intent before any such change.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer for an option to use the first GHG inventory period as base year? (Slide 90)
  - 20 of 27 members: GHGP option: Stay silent
  - 6 of 27 members: ISO option: Specify option ('may') to use first GHG inventory period as base year
  - 1 of 27 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer for an option to use a part of a year as base year? (Slide 90)
  - 17 of 27 members: GHGP option: Do not specify a part of a year as an option
  - 9 of 27 members: ISO option: Specify a part of a year as an option ('may')
  - 1 of 27 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer for specifying the earliest relevant point in time as base year? (Slide 90)

  - 19 of 27 members: GHGP option: Recommendation ('should') to select the earliest relevant point in time
  - 6 of 27 members: ISO option: Stay silent
  - 2 of 27 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer for selecting a target base year vis-à-vis an inventory base year? (Slide 90)
  - 17 of 27 members: GHGP option: Include a provision with options ('may' statements)
  - 7 of 27 members: ISO option: Stay silent
  - 3 of 27 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which term do you prefer – reliable or verifiable? (Slide 90)
  - 13 of 27 members: GHGP option 1: Reliable
  - 12 of 27 members: GHGP option 2 and ISO option: Verifiable
  - 2 of 27 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer for base year selection by scope/category? (Slide 91)
  - 18 of 27 members: GHGP option: Recommend the same base year across scopes/categories
  - 7 of 27 members: ISO option: Stay silent
  - 2 of 27 members: Abstain
- The Secretariat posed an indicative poll asking the question: Should language be added to provision 1.2.4 to specify that the base year may be reestablished to align the base year across scopes/categories? (Slide 91)
  - 16 of 27 members: Yes, add language
  - 5 of 27 members: No, do not add language
  - 6 of 27 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which overall approach should be taken to provisions for reestablishing the base year? (Slide 91). This was a ranked-choice poll.

	GHGP option: Include provisions to specify situations when the base year may be reestablished	ISO option: Include a general provision that the base year may be reestablished	Hybrid option: Include both general and specific provisions
Most preferred	13	7	3
Second preferred	3	6	13
Least preferred	5	7	5
Abstained	4	5	4
Total count	25	25	25

Review and recalculation of base year emissions (Slides 92–110)

- The Secretariat presented GHG Protocol and ISO working draft text on base year recalculation events, noting areas of difference. An ISO representative noted that the event triggers are fundamentally aligned between GHG Protocol and ISO and that ISO WG4 had taken a consistent approach in not accepting proposed new text from GHG Protocol as in prior clauses on tracking emissions over time.
- An ISO representative noted that Annex O of ISO 14064-1 WD2, reproduced from text in ISO 14064-4, had been removed. The annex showed worked examples of base year recalculation and also included 'should' statements.

- The Secretariat noted two outstanding items from ad hoc text editing group. The first is whether there should be a reference to 'cumulative changes over one or more years', which the ad hoc group was skeptical of given concerns that it could create additional documentation burdens in the context of assurance engagements. The second is whether to add qualifying language to the base year recalculation requirement such as 'unless unpracticable to do so' given concerns expressed by members about potential conflicting language between the requirement and a later provision providing recommendations and options for when sufficient data is unavailable to recalculate base year emissions.
- A member expressed discomfort with both proposed insertions, citing similar concerns to those raised in the ad-hoc text editing group. They suggested that the normative intent be clarified before the edits are adopted and asked whether the intent is to change the strength of the requirement or simply to clarify existing practice.
- A member asked for an example of what would be unpracticable where a change is significant. Another member gave an example where an organization uses supplier-specific data in the current year and spend-based data in the base year, with the former unavailable in the base year.
- A member noted a comparable ESRS provision specifying that the undertaking shall disclose when it is impracticable to revise comparative information for one or more prior periods, while also defining impracticability. Another member noted that this is an area where it is more helpful to emphasize explanation, documentation and justification.
- The Secretariat presented the GHG Protocol provisions on base year recalculation policy and significance thresholds, noting that ISO does not include the same level of prescriptive text. An ISO representative highlighted concerns about being too specific with a quantitative threshold. Some areas carry higher uncertainty and volatility, such as scope 3. They noted that nothing in the ISO standard precludes an organization from including a quantitatively specific significance threshold in its own policy but that ISO simply does not state the number in the clause.
- A member noted that they had abstained on the question of a recommended 5% significance threshold by scope, given concerns that recommending 5% threshold for each scope does not reflect the fundamentally different levels of measurement uncertainty between scopes. Another member supported inclusion of the threshold, on the basis that specifying it helps both reporters and users. They further noted that they would support exploring different treatment of scope 3, provided that it is not left wholly to reporter discretion. The Secretariat noted that the TWG had considered different recommended threshold levels by scope, but that there was majority support for 5% for each of scope 1, scope 2 and scope 3. The Secretariat clarified the distinction between two thresholds. The threshold an auditor would set for a material misstatement interacts with these quantities.
- A member suggested that thresholds are set by a reviewer or auditor. The Secretariat clarified that the current discussion is on significance thresholds for base year recalculation and not thresholds for material discrepancies for verification.
- The Secretariat reviewed the remaining items related to base year recalculation, including options for when data is unavailable for recalculation and timing of base year recalculation for structural changes. No comments were received from members,
- The Secretariat also reviewed the reporting provisions related to an emissions profile over time.
- A member noted that the number of years reported depends on the purpose of reporting. In the context of an annual report the comparison is between one year and the prior year, sometimes three years. Other GHG reporting may require different timescales.
- A member asked whether there is a requirement for an organization to have a base year recalculation policy. Such a policy would specify the conditions under which the base year can be recalculated. The Secretariat confirmed that such a requirement is included in the GHG Protocol working text.
- Members asked how the two standards will be aligned if guidance is produced separately by the two organizations. Members raised concerns that ISO guidance and GHG Protocol guidance could direct organizations to do different things in relation to the same requirement. The Secretariat note that the scope of the partnership covers the standard only, the document that organizations have to conform with. They added that the more that's included in the standard, the less potential there is for divergent guidance but that separate guidance helps provide for some flexibility in implementing a complex partnership. A ISO representative noted the need to align on which text should be placed in the standard versus in separate guidance.

Indicative polls:

- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer for base year recalculation for changes in categories or activities included in the inventory? (Slide 96)
    - 14 of 25 members: GHGP option: Require ('shall') recalculation for changes in categories or activities included in the inventory
    - 7 of 25 members: ISO option: Stay silent
    - 4 of 25 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer for a catchall statement on recalculation events? (Slide 96)
    - 12 of 25 members: GHGP option: Include a catchall statement
    - 10 of 25 members: ISO option: Stay silent
    - 3 of 25 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer for recalculation when structural changes shift emissions between scopes? (Slide 96). This was a ranked-choice poll. This provision was introduced after GHG Protocol materials were shared for ISO WD2 and was therefore not considered by ISO WG4.

	GHGP option 1: Require ('shall') that shift between scopes apply to base year emissions	GHGP option 2: Recommend ('should') that shift between scopes apply to base year emissions	ISO option: Stay silent
Most preferred	10	8	6
Second preferred	3	9	3
Least preferred	5	1	9
Abstained	6	6	4
Total count	24	24	22

- The Secretariat posed an indicative poll asking the question: Which of the following do you prefer for documentation of base year recalculations in subsequent inventories? (Slide 96)
    - 7 of 24 members: GHGP option: Stay silent
    - 15 of 24 members: ISO option: Require ('shall') documentation of base-year recalculations in subsequent inventories
    - 2 of 24 members: Abstain
- The Secretariat posed an indicative poll asking the question: Should provision 2.1.1 be updated to refer to cumulative changes over one or more years? (Slide 97)
    - 13 of 25 members: Yes, add reference to cumulative changes over one or more years
    - 6 of 25 members: No, do not add reference to cumulative changes over one or more years
    - 6 of 25 members: Abstain
- The Secretariat posed an indicative poll asking the question: Should provision 2.1.1 be updated with qualifying language that base year recalculation is required unless unpracticable to do so? (Slide 97)
    - 12 of 25 members: Yes, add qualifying language that base year recalculation is required unless unpracticable to do so
    - 8 of 25 members: No, do not add qualifying language that base year recalculation is required unless unpracticable to do so
    - 5 of 25 members: Abstain

- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer for significance thresholds for base year recalculation? (Slide 101)
    - 14 of 27 members: GHGP option: Provide specifications on significance thresholds
    - 11 of 27 members: ISO option: Stay silent
    - 2 of 27 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer for addressing situations when sufficient data is unavailable for recalculation? (Slide 110)
    - 20 of 27 members: GHGP option: Provide recommendations/options
    - 6 of 27 members: ISO option: Stay silent
    - 1 of 27 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer for addressing timing of base year recalculations for structural changes? (Slide 110)
    - 19 of 27 members: GHGP option: Provide recommendations/options
    - 7 of 27 members: ISO option: Stay silent
    - 1 of 27 members: Abstain
- The Secretariat posed an indicative poll asking the question: Which of the following options do you prefer for reporting an emissions profile over time? (Slide 110)
    - 17 of 27 members: GHGP option: Recommendations to report recalculated emissions and historical unadjusted emissions for recent years and other prior years where relevant
    - 7 of 27 members: ISO option: Stay silent
    - 3 of 27 members: Abstain

GHG targets and GHG intensity metrics (Slides 111–121)

- These topics were not covered during the meeting due to time constraints. Poll questions will be included in the post-meeting feedback survey.

Outcomes (e.g. recommendations, options)

- Outcomes from indicative polls will be reported following completion of the Meeting 11 feedback survey.
- Indicative poll questions GHG targets and GHG intensity metrics will be posed in the feedback survey.

4. Verification and assurance

- The Secretariat briefly reviewed the status of the TWG discussion on obtaining independent verification or assurance, presented the corresponding ISO 14064-1 WD2 text and the outcome of an ISB pulse check on the topic. An ISO representative presented the ISO approach. No discussion or indicative polling took place due to time constraints. (Slides 122–129)

Summary of discussion

- The Secretariat reminded that two aspects of this topic have been under discussion. The first is a general provision on whether reporters should obtain independent verification or assurance. The second is what information should be reported on whether independent/third-party verification or assurance was obtained. The Secretariat reported the outcome of a pulse check taken at ISB Meeting 24 together with feedback received on whether it is the role of GHGP to include a provision on obtaining verification or assurance, and if so, how should the provision be framed (i.e., requirement, recommendation, as an option).
- The Secretariat presented the ISO 14064-1 Working Draft 2 text on verification.
- An ISO representative explained the ISO WG4 position outlined in ISO 14064-1 Working Draft 2.

- An ISO representative raised a concern about framing third-party verification as optional ('may' statement). They added that GHGP already contains the architecture for a robust verification regime. The ISO representative then asked what value optional verification provides and suggested that it should be mandatory. The representative also noted that large markets will in practice demand verification, referring to ISO 14064-3.
    - Some members disagreed suggesting that it is not the role of the GHGP to dictate whether assurance is required.
    - A member noted that part of the reasoning has been to be mindful of the GHGP not encroaching into territory defined by legal and regulatory requirements in various jurisdictions.
    - The Secretariat confirmed that there was no support for requiring verification or assurance from either the TWG or the ISB. The Secretariat reminded that the options under consideration are a recommendation, an option and being silent.
- A member asked whether the second poll question captures the ISO WG4 proposal, suggesting that the ISO 14064-1 Working Draft 2 clause is conditional on verification being obtained. They added that the draft GHGP provision refers to reporting whether verification was performed in all circumstances.
    - An ISO representative confirmed that the ISO 14064-1 Working Draft 2 clause is conditional.

Outcomes (e.g. recommendations, options)

- The item was shortened due to time constraints and no live indicative polls were held. Indicative poll questions will be posed in the Meeting 11 feedback survey.

6. Wrap-up and next steps

- The Secretariat summarized the next steps, including materials to be shared, the feedback survey, and the deadline for responses. The Secretariat confirmed the date and time of the next meeting. (Slides 130–131)

Summary of discussion

- No comments received.

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 a soft deadline of Monday, November 2nd, and a hard deadline of Friday, November 13th to respond.
- 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 10: 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. For the poll questions indicated below, no live poll was held at the meeting and the results reported are drawn from the feedback survey alone.

Poll question	Responses

Formulas and scope 1 data selection	
Which of the following options do you prefer on the topic of a formulas for quantification of GHG emissions?	29 of 45 members: GHGP option: Stay silent in the standard, but include formulas in guidance 16 of 45 members: ISO option: Include text on formulas for calculating GHG emissions in the standard 0 of 45 members: Abstain
Which of the following options do you prefer on the topic of a scope 1 data selection and collection?	34 of 43 members: GHGP option: "Shall" statement 8 of 43 members: ISO option: "Should" statement 1 of 43 members: Abstain
Which of the following options do you prefer on the topic of best available or representative data?	30 of 43 members: GHGP option: Representative data 13 of 43 members: ISO option: Best available data 0 of 43 members: Abstain
Which of the following options do you prefer on a provision on site-specific data?	29 of 41 members: GHGP option: Site-specific data provision 10 of 41 members: ISO option: Stay silent 2 of 41 members: Abstain
Which of the following options do you prefer on a provision on accessible data?	31 of 40 members: GHGP option: Accessible data provision 8 of 40 members: ISO option: Stay silent 1 of 40 members: Abstain
Reporting on scope 1 data	
Which of the following options do you prefer on the topic of disclosure about the use of artificial intelligence?	4 of 45 members: GHGP option 1: Simple requirement 11 of 45 members: GHGP option 2: Requirement with examples 15 of 45 members: GHGP option 3: Requirement and recommendation 15 of 45 members: ISO option: Stay silent 0 of 45 members: Abstain
If option (b) or (c) is supported in the previous question, do you support the bracketed text?	19 of 42 members: Fully support 12 of 42 members: Support with minor edits 6 of 42 members: Oppose 5 of 42 members: Abstain
Which of the following options do you prefer on the topic of reporting on sources of data?	32 of 43 members: GHGP option: Shall disclose sources and description of emission factors

	9 of 43 members: ISO option: Shall document sources 2 of 43 members: Abstain
Which of the following options do you support on the topic of heating values draft text?	32 of 43 members: GHGP option: Accounting requirement and reporting recommendation 9 of 43 members: ISO option: Stay silent 2 of 43 members: Abstain
Which of the following options do you support on the topic of oxidation factors?	22 of 42 members: GHGP option: Reporting recommendation 19 of 42 members: ISO option: Stay silent 1 of 42 members: Abstain
Scope 1 monetary activity data	
Which of the following options do you prefer on the topic of scope 1 monetary activity data?	22 of 43 members: GHGP option 1: Physical units only 19 of 43 members: ISO option and GHGP option 2: Allow monetary activity data and prohibit spend-based emission factors 2 of 43 members: Abstain
Should organizations be allowed to use spend-based emission factors for the scope 1 and scope 2 screening assessment?	27 of 43 members: Yes, for the screening assessment only 16 of 43 members: No, spend-based emission factors should never be used for scope 1 and scope 2 0 of 43 members: Abstain
Scope 1 data quality	
Should GHGP adopt the data quality indicators provision proposed by ISO?	17 of 42 members: GHGP option: Stay silent 20 of 42 members: ISO option: Adopt provision 5 of 42 members: Abstain
Do you support the GHGP provisions on improving data quality over time?	31 of 42 members: Fully support 8 of 42 members: Support with minor edits 1 of 42 members: Oppose 2 of 42 members: Abstain
Do you support the GHGP provisions on data quality improvement targets?	20 of 40 members: Fully support 5 of 40 members: Support with minor edits 6 of 40 members: Oppose 10 of 40 members: Abstain
Do you support the new provision on quality versus currentness of data?	16 of 39 members: Fully support 6 of 39 members: Support with minor edits 9 of 39 members: Oppose

	8 of 39 members: Abstain
Do you support maintaining the GHGP data quality reporting recommendations?	26 of 40 members: Fully support 7 of 40 members: Support with minor edits 3 of 40 members: Oppose 4 of 40 members: Abstain
Uncertainty	
Which of the following options do you prefer on the topic of uncertainty assessment?	29 of 41 members: GHGP option: Recommend uncertainty assessment 9 of 41 members: ISO option: Require uncertainty assessment 3 of 41 members: Abstain
Do you support adding a recommendation to conduct a quantitative uncertainty assessment?	29 of 42 members: Fully support 5 of 42 members: Support with minor edits 6 of 42 members: Oppose 2 of 42 members: Abstain
Do you support adding a recommendation to conduct a quantitative uncertainty assessment? (subtopic: type of uncertainty assessment option)	21 of 42 members: GHGP option: "May statement" for any type of uncertainty assessment 13 of 42 members: ISO option: Require qualitative uncertainty assessment in the absence of a quantitative assessment 6 of 42 members: Hybrid option: "May" statement for qualitative uncertainty assessment 2 of 42 members: Abstain
Do you support adding a recommendation to conduct a quantitative uncertainty assessment? (subtopic: uncertainty by scope)	22 of 41 members: GHGP option: Stay silent 17 of 41 members: ISO option: Should separately by scope and may by subcategory 2 of 41 members: Abstain
Disaggregation by scope 1 data source tier	
Which of the following options do you prefer on the topic of scope 1 disaggregation by data source tier?	25 of 44 members: GHGP option: Require disaggregation 14 of 44 members: ISO option: Recommend disaggregation 5 of 44 members: Abstain
How should emission factors for the primary data tier be defined?	32 of 43 members: GHGP option: "Representative emission factors expressed in physical units", where representative is defined as technological, geographical, etc. 10 of 43 members: ISO option: "GHG emission factors expressed in physical units" 1 of 43 members: Abstain

Which of the following options do you prefer on the topic of an unclassified tier?	27 of 43 members: GHGP option: Include unclassified tier 10 of 43 members: ISO option: Remove unclassified tier 6 of 43 members: Abstain
Which of the following options do you prefer on the topic of an unclassified tier? (subtopic: reporting for unclassified tier)	22 of 41 members: Requirement: [Shall report the rationale for reporting any emissions under the unclassified data source tier.] 7 of 41 members: Recommendation: [Should report the rationale for reporting any emissions under the unclassified data source tier.] 12 of 41 members: Abstain
Should scope 1 disaggregation by data source tier be at the scope 1 level or scope 1 category level?	21 of 41 members: Scope 1 level (e.g., total scope 1 emissions that are primary data) 14 of 41 members: Scope 1 category level (e.g., stationary combustion primary data, stationary combustion secondary data) 6 of 41 members: Abstain
Scope 1 calculation methods	
Which option do you prefer as a general approach to scope 1 methods? (poll question posed in the feedback survey only)	26 of 33 members: GHGP option: Recommend scope 1 calculation method hierarchy 5 of 33 members: ISO option: Provide general guidance on the selection of a GHG quantification model 2 of 33 members: Abstain
Which option do you prefer on the approach to direct measurement versus calculation methods? (poll question posed in the feedback survey only)	25 of 33 members: GHGP option: Use direct measurement if already doing so, otherwise use calculation method 6 of 33 members: ISO option: Direct measurement preferred 2 of 33 members: Abstain
Organizational boundaries and consolidation	
Do you support the following draft text provision to establish the relationship between organizational boundary and operational boundary?	38 of 47 members: Fully support 7 of 47 members: Support with minor edits 1 of 47 members: Oppose 1 of 47 members: Abstain
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.	40 of 45 members: GHGP option 1: "Shall" statement 5 of 45 members: ISO option and GHGP option 2: "Should" statement 0 of 45 members: Abstain

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?	27 of 46 members: GHGP option: Stay silent 16 of 46 members: ISO option: Recommend consolidation approach to be consistent with intended use 3 of 46 members: Abstain
Which of the following options do you support for the equity share approach?	35 of 47 members: GHGP option: Eliminate equity share 11 of 47 members: ISO option: Maintain equity share 1 of 47 members: Abstain
Which of the following options do you prefer on the topic of additional (separate) reporting on emissions under financial control by owned interests and minority interests held by other parties? (poll question posed in the feedback survey only)	20 of 33 members: GHGP option: Stay silent 11 of 33 members: ISO option: Recommend additional (separate) reporting of emissions by owned interests and minority interests owned by other parties 2 of 33 members: Abstain
Which of the following options do you prefer for the additional consolidation provision on the basis of fair representation?	15 of 48 members: Reconsider additional consolidation recommendation 26 of 48 members: GHGP option: Recommend ('should') consolidation in addition to the recommended financial control approach 7 of 48 members: ISO option: Require ('shall') consolidation additional to the financial control approach 0 of 48 members: Abstain
Which scopes should the additional consolidation provision apply to?	31 of 48 members: GHGP option: Scope 1 and scope 2 emissions only 10 of 48 members: ISO option: All scopes (scope 1 2 3) 7 of 48 members: Abstain
Which of the following options do you prefer for the reporting of emissions as per additional consolidation?	34 of 47 members: GHGP option: Report additional consolidation information separately from inventory values (maintain a single consolidation approach based inventory values) 8 of 47 members: ISO option: Include in the inventory values 5 of 47 members: Abstain
Do you support using a 'may' statement to highlight the permissible standalone consolidation approach options while further promoting the recommended consolidation approach?	34 of 46 members: GHGP option: Yes, include a 'may' statement 9 of 46 members: ISO option: No, do not include a 'may' statement 3 of 46 members: Abstain