



# Greenhouse Gas Protocol

## Scope 2 Standard, Second Edition

### Standard Development Plan

### Document status and version history

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# 1. Introduction

## Overview of GHG Protocol

The Greenhouse Gas Protocol (GHG Protocol) is a multi-stakeholder partnership of businesses, non-governmental organizations (NGOs), governments, and others convened by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). Launched in 1998, the mission of the GHG Protocol is to develop internationally accepted greenhouse gas (GHG) accounting and reporting standards and tools, and to promote their adoption in order to achieve a net zero emissions economy worldwide.

## Purpose of this document

This Standard Development Plan outlines the objectives, scope of work, standard development process, and work plan for revising the existing GHG Protocol Scope 2 Guidance to produce an updated Scope 2 Standard (second edition) and supporting guidance.

This is intended as a public document to provide information for stakeholders participating in the process as well as for those not actively participating in the process. This document will be updated as needed if the standard development plan evolves, such as any refinements to the scope of work or changes to the timeline.

## History of standard development

The Scope 2 Guidance was published in 2015 to provide detailed requirements and guidance on scope 2 accounting and reporting. Following the publication of the Corporate Standard (Revised Edition) in 2004, companies and their stakeholders had identified conceptual and technical challenges with the Corporate Standard's recommendations on scope 2 accounting and reporting, including the question of how renewable energy purchases should be reflected in scope 2 reporting.

Underlying this accounting and reporting question were questions relating to:

1. Instruments
  - What constitutes a renewable energy purchase?
  - What is included in a supplier-specific emission factor?
  - How comparable are green power programs?
2. Concept
  - How can a company claim to use only renewable energy if it uses inherently untraceable grid-distributed energy?
  - If green power is used by some companies, how does that impact the emissions reported by other consumers?
3. Impact on global emissions
  - Do green power programs directly or indirectly reduce GHG emissions over time?

The Scope 2 Guidance (2015) aimed to answer these questions, which are further articulated in section 1.3 of the [Scope 2 Guidance](#). The amendments made to the Corporate Standard (2004) within the Scope 2 Guidance (2015) intended to enhance the relevance, completeness, consistency, transparency, and accuracy of reported scope 2 emissions.

## Corporate Standards Updates Overview

GHG Protocol is undertaking a coordinated process to update its corporate suite of standards across four workstreams: 1) the Corporate Standard, 2) Scope 2 Guidance, 3) Scope 3 Standard and Guidance, and 4) to provide new guidance on accounting and reporting for corporate actions and market instruments, building on existing GHG Protocol standards and guidance where relevant.

Since the publication of Greenhouse Gas Protocol's Corporate Accounting and Reporting Standard (2004), Corporate Value Chain (Scope 3) Standard (2011), Scope 3 Calculation Guidance (2013), and Scope 2 Guidance (2015), there have been many important developments in greenhouse gas accounting and reporting. Among these are the Science Based Targets initiative (SBTi), the trend toward net-zero targets, mandatory climate disclosure regulations, use of the standards by thousands of companies, and academic research on their use and impact.

## 2. Background and context

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (*Corporate Standard*) provides requirements and guidance for companies and other organizations preparing a GHG emissions inventory. Since the publication of the Revised Edition in 2004, the *Corporate Standard* has emerged as the world's foundational standard on GHG inventory accounting. The *Corporate Standard* has continued to take on greater importance with the growing number of organizations accounting for and managing their GHG emissions and the establishment of voluntary and mandatory disclosure and target setting programs.

The GHG Protocol Scope 2 Guidance requires dual reporting of indirect emissions from purchased electricity, steam, heat, and cooling using two distinct methods: location-based and market-based reporting. The location-based method assigns emissions based on the average emission intensity of the grid(s) in which an organization operates, while the market-based method reflects the GHG emissions associated with the choices a consumer makes regarding its electricity supplier or product.

Over the last nine years, this Guidance has provided organizations across the globe with a common framework to report indirect GHG emissions associated with the consumption of purchased energy. By clarifying GHG Protocol's accounting rules and fostering transparency, the Scope 2 Guidance has supported organizations in setting emission reduction targets, developing internal abatement plans, and disclosing emissions-related data to investors and other stakeholders among other benefits.

Simultaneously, significant advancements in research, technology, data availability, and regulatory policy over the past decade have provided a reasonable cause to consider updates and clarifications to the Scope 2 Guidance. Specifically, this progress has highlighted the need to assess how the outcomes of the current location- and market-based accounting methods align with their original design expectations and how updates could enhance these outcomes.

### 3. Summary of feedback from global stakeholder survey and consultation

Between November 2022 and March 2023, the public was invited to provide feedback on the current suite of corporate standards and guidance, including the Scope 2 Guidance, and provide suggestions for either maintaining current practices or developing updates and new additional guidance. This feedback informs the scope of work detailed in section 5.

Through this consultation, the GHG Protocol Secretariat received submissions from over 400 organizations to the [Scope 2 Stakeholder Survey](#) and approximately 70 [proposal submissions](#) related to topics in the *Scope 2 Guidance*. Survey respondents represented 39 countries across six continents and included companies, consultants, industry groups, non-governmental organizations, academia, and governments. This feedback, in addition to GHG Protocol Secretariat-led engagements with over 1,000 stakeholders between late 2021 and 2024 have showed strong interest in the location-, market-, and project-based accounting methods and have revealed several key suggestions and improvements as outlined below.

1. **Improve the structure of GHG Protocol standards:** Many stakeholders suggested that the GHG Protocol should consolidate its requirements across all its Corporate Standard-related documents, i.e., scope 1, scope 2, and scope 3, to streamline GHG accounting and reporting requirements and keep calculation guidance and examples separate.
2. **Promote alignment with voluntary and regulatory climate programs:** Respondents strongly urged the GHG Protocol to coordinate closely with voluntary target- and goal-setting programs such as the Science Based Targets initiative (SBTi) and policymaking authorities which mandate climate-related disclosures, including EFRAG, the U.S. SEC, and the International Sustainability Standards Board (ISSB) within the International Financial Reporting Standards (IFRS) Foundation.
3. **Clarify the objectives of the current accounting methods:** Many respondents provided feedback on the objectives and theory of change underlying the location-based and market-based methods, whether the objectives have been achieved in practice, and whether or how they should be amended going forward to align with the GHG Protocol’s evolving purpose and role in supporting GHG target-setting programs as well as climate disclosure mandates.
4. **Make technical improvements to the current location- and market-based accounting and reporting requirements, and simultaneously elevate the role of project accounting,** with various suggestions outlined below:

#### **Location-based method:**

- Make clarifications and/or add specificity in requirements
- Require or recommend the use of more precise data, including:
  - Use hourly metered data and hourly emission factors
  - Use consumption-based as opposed to production-based grid average emissions data

**Market-based method:**

- Make clarifications or add specificity in requirements
- Require or recommend that energy attribute certificates (EACs) meet requirements for additionality
- Require or recommend matching EACs to electricity consumption on an hourly basis, within physically deliverable market boundaries, and
- Require or recommend matching EACs on an hourly basis and within physically deliverable market boundaries, as described above, as well as from incremental or newer resources

**Project-based method:**

- Elevate the importance of project accounting by requiring or recommending reporting of avoided and induced emissions impacts using marginal emission rates alongside the scope 2 inventory that uses methods to allocate the entire grid's emissions
- Change the allocational market-based method in scope 2 to instead use consequential accounting methods to quantify emissions impacts using an equation similar to 'induced emissions – avoided emissions = emissions impact'

5. **Change the reporting requirements within scope 2:** Although stakeholders' proposed improvements differed in their *technical* details as described above, many stakeholders suggested various combinations of the improvements detailed above within their proposals. Broadly, the proposals highlighted four possible combinations of reporting requirements and recommendations:
- A. Report both **location-** and **market-based** method scope 2 totals, as is required in the existing Scope 2 Guidance,
  - B. Report a single **market-based** method scope 2 total,
  - C. Report a **location-based** method total and a **project-based** quantification (using consequential accounting methods), or
  - D. Report a **location-based** method total, **market-based** method total, and **project-based** quantification (using consequential accounting methods).
6. **Add clarifications and new guidance:** Respondents also provided various suggestions for adding clarifications and new guidance, including for specific use cases, new technologies, and data. Examples included clarifying: the ability to use EACs in scope 3; the relationship between accounting for emissions in scope 2 and scope 3 category 3; guidance for purchased steam, heat, and cooling; accounting for transmission and distribution (T&D) losses; accounting for electric vehicle charging and leased assets; the GHG Protocol's involvement in developing global emission factor databases and other activities.

Further detail on these recommendations and the feedback received from stakeholders can be reviewed in the [Detailed Summary of Responses from Scope 2 Guidance Stakeholder Survey](#) (2023) and the [Scope 2 Proposal Summary](#) (2023).

## 4. Objectives and scope

### Objectives of the revision

The objectives of the revision to the GHG Protocol's scope 2 standards and guidance include:

- Ensure the standard's continued effectiveness in meeting its objectives.
- Promote interoperability with key mandatory and voluntary climate disclosure and target setting programs and standards.
- Incorporate advancements in research and science, current uses of the standard and of resulting GHG inventory data, stakeholder feedback, and best practices in implementing the standard since it was published.
- Improve coherence and integration across GHG Protocol standards and guidance.
- Provide additional guidance and clarifications to reduce the need for interpretation, where possible.
- Improve structure and presentation where needed to improve user-friendliness, legal interpretation, and ease of verification.

### Objectives of the standard

The Scope 2 Guidance lists the following objectives and business goals of scope 2 accounting as follows:

- "Enhancing the relevance, completeness, consistency, transparency, and accuracy of reported scope 2 totals.
- Provide information to help businesses:
  - Identify and understand the risks and opportunities associated with emissions from purchased and consumed electricity
  - Identify internal GHG reduction opportunities, set reduction targets, and track performance
  - Engage energy suppliers and partners in GHG management
  - Enhance stakeholder information and corporate reputation through transparent public reporting."

Refinements to the objectives will be considered during the standard revision process.

### Scope and applicability

The Scope 2 Guidance/Standard provides requirements and guidance for companies and other organizations of all sizes that are calculating and reporting scope 2 emissions as part of a GHG emissions inventory. It applies to all sectors and countries.

The standard is written primarily for the intended user of a business developing a GHG inventory. However, it applies equally to other types of organizations with operations that give rise to GHG emissions, e.g., NGOs, government agencies, and universities. Policymakers, assurance providers, and GHG programs can also use the standard as a basis for their own accounting and reporting requirements for climate-related disclosure and target-setting.

## 5. Scope of work for the standard revision

The following is a list of topics to be considered during the standard revision process. The scope of work is subject to change during the revision process.

### **Phase 1:**

#### **1) Clarify objectives and consider any changes to the accounting and reporting requirements of the Scope 2 Standard**

- a) Clarify the objectives and purpose of the scope 2 location-based and market-based methods
- b) Clarify the objectives and purpose of dual reporting of the location-based and market-based methods in scope 2
- c) Clarify the relationship between scope 2 inventory accounting and electricity sector project accounting methodologies such as in the GHG Protocol *Guidelines for Quantifying GHG Reductions from Grid-Connected Electricity Projects*
- d) Explore whether alternative or additional scope 2-related metrics should be included in a GHG emissions report

#### **2) Location-based method technical improvements**

- a) Determine whether to require or recommend more accurate data than currently required, such as hourly data or consumption-based grid average emissions data
- b) Clarify how to account for electricity generated and consumed from on-site projects within the reporting company's organizational boundary using the location-based method
- c) As needed, evaluate technology-specific implications of location-based method technical improvements

#### **3) Market-based method technical improvements**

- a) Review the Scope 2 Quality Criteria to consider revisions to the market boundary and vintage criteria requirements
- b) Review the Scope 2 Quality Criteria to consider new requirements related to impact, additionality, or resource newness
- c) Clarify how to account for carbon-free electricity and renewable power supplied under utility programs or regulatory compliance schemes in the market-based method and what information must be included in a supplier- or utility-specific emission factor
- d) Evaluate if updates to the emission factor data hierarchy and order of operations in applying emission factors, energy attribute certificates, etc. are appropriate
- e) As needed, evaluate technology-specific implications related to market-based method technical improvements

#### **4) Role of project-based accounting methodology relative to scope 2 accounting**

- a) Clarify the relationship between scope 2 inventory accounting and electricity sector project accounting methodologies such as the GHG Protocol *Guidelines for Quantifying GHG Reductions from Grid-Connected Electricity Projects*
- b) Determine how and to what extent the quantification and reporting of GHG emission impacts of grid-connected electricity projects using the project method is required by the standard
- c) Clarify potential interactions between carbon credits sourced from carbon-free generation facilities and EACs from the same resource

**5) Guidance for regional variation in energy markets**

- a) Consider the development of guidance and additional examples of scope 2 calculations for the location-based and market-based methods for various energy markets globally
- b) Create additional guidance for accounting for the purchase and sale of energy associated with “off-grid” energy generating installations, including microgrids

**6) Interaction with policies and programs**

- a) Clarify what each scope 2 accounting method/metric represents and provide directions and recommendations for their use by mandatory disclosure rules, target-setting programs, and for individual reporters

**Phase 2:**

**7) Interactions across Scope 2 and Scope 3, and accounting and reporting for corporate actions and market instruments**

- a) Clarify how emissions are accounted for between scope 2 and scope 3 category 3 and reasons for separation between the reporting categories
- b) Determine the appropriateness of utilizing market-based and location-based scope 2 methods and associated value chain data in scope 3 emissions calculations

**8) Guidance for purchased steam, heat, and cooling**

- a) Clarify existing standards on accounting for scope 2 emissions from the use of energy supplied by district heating or cooling facilities, including whether and how energy attribute certificates apply and if the dual reporting requirement is applicable
- b) Provide guidance for calculating appropriate and conservative emission factors for purchased steam, heat, and cooling when a supplier does not provide emission rates based on their actual production intensities

**9) Utility-specific guidance on T&D losses**

- a) Clarify how to address unaccounted for energy (e.g., line losses, etc.) for different types of power companies, (e.g., vertically integrated utilities, transmission and distribution companies or “wires only” companies, investor-owned utilities, independent power providers, municipal and public power utilities, electric power generation owner/operators, transmission and distribution cooperatives, etc.).

**10) Technical methodology guidelines for data providers**

- a) Clarify requirements and guidelines for the calculation of and development of emission factor data

**11) Technology-specific guidance**

- a) Clarify how to account for indirect emissions from purchased energy that originates from the direct combustion of biogenic fuels or synthetic fuels or waste incineration
- b) Create additional requirements or guidance and calculation examples for GHG accounting for energy storage systems (e.g., battery storage and pumped hydro), electric vehicle (EV) charging and grid integration, and other topics, including how to account for the differences between energy input and output from energy storage systems and round-trip efficiency losses
- c) Clarify accounting requirements and guidance for energy purchased from Combined Heat and Power (CHP) facilities



### **Out-of-scope items addressed elsewhere by GHG Protocol**

- a) Updates to the Corporate Standard included in Corporate Standard Development Plan
- b) Updates to the Scope 3 Standard included in Scope 3 Standard Development Plan
- c) Accounting for emissions of biogenic CO<sub>2</sub>, addressed in the *Land Sector and Removals Standard* process
- d) Accounting for CO<sub>2</sub> removals, addressed in the *Land Sector and Removals Standard* process
- e) Role of market-based instruments in GHG reporting outside of scope 2, to be addressed in Actions and Market Instruments workstream<sup>1</sup>
- f) Role of project or intervention accounting methods outside of scope 2, to be addressed in Actions and Market Instruments workstream<sup>2</sup>
- g) User manual for compiling and calculating GHG inventories according to the *Corporate Standard*, under development via GHG Protocol Technical Support
- h) Updates to emission factors and calculation tools, underway via GHG Protocol Technical Support

## **6. Deliverables**

The standard development process is expected to deliver the following output(s):

- GHG Protocol Scope 2 Standard and Guidance

The Scope 2 Standard and Guidance will be integrated with other GHG Protocol entity-level standards and guidance as part of a single standard with multiple parts:

- Corporate Standard
- Scope 2 Standard and Guidance
- Scope 3 Standard and Guidance
- Land Sector and Removals Standard and Guidance
- Impacts of Actions and Market Instruments Standard or Guidance

## **7. Approach**

Key elements of the Greenhouse Gas Protocol approach include:

- **Develop standard through a global, inclusive, multi-stakeholder process** with participation from companies, NGOs, academia and researchers, GHG programs, government agencies, other experts and stakeholders from around the world. GHG Protocol has more than twenty years of experience convening global stakeholders to develop consensus GHG accounting and reporting standards.

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<sup>1</sup> Note that the Scope 2 Workstream will address the use of *energy* attribute certificates (EACs) within scope 2.

<sup>2</sup> Note that the Scope 2 Workstream will address the topic of clarifying the relationship between scope 2 inventory accounting and electric sector project accounting methodologies such as in the GHG Protocol *Guidelines for Quantifying GHG Reductions from Grid-Connected Electricity Projects*.

- **Build on existing approaches and international best practices** such as the use of existing scope 2 reporting practices within European Sustainability Reporting Standards (ESRS) mandated by the European Union Corporate Sustainability Reporting Directive (CSRD), IFRS S2 Climate-related Disclosures issued by the International Sustainability Standards Board (ISSB), the Enhancement and Standardization of Climate-Related Disclosures for Investors Rule adopted by the United States Securities and Exchange Commission (U.S. SEC), the Corporate Net-Zero Standard published by the Science Based Targets Initiative (SBTi), renewable energy target-setting and reporting of use claims under RE100, sustainability disclosure requirements under the Global Reporting Initiative (GRI) and CDP, International Organization for Standardization (ISO), sector-specific methodologies, relevant academic research, and other methods suggested by stakeholders in the scoping process.
- **Ensure rigorous and user-friendly technical design** to ensure a true and fair account of a company's scope 2 emissions based on key GHG accounting and reporting principles (relevance, accuracy, completeness, consistency, and transparency).
- **Provide policy-neutral standards that support multiple programs** – GHG Protocol standards are scientifically sound and policy neutral, such that they support multiple policy mechanisms and programs that build on the GHG Protocol foundation. GHG Protocol standards focus primarily on GHG accounting and reporting issues while identifying relevant policy issues and target-setting issues to be addressed by programs, regulators, and policymakers. Where multiple programs and policy objectives exist, GHG Protocol should support multiple types of data relevant to multiple policies or programs and provide guidance on how to use or adapt GHG Protocol standards for specific policy purposes.<sup>3</sup>

## 8. Standards governance and approach

All new standards and guidance, as well as revisions of existing standards and guidance, are developed through an inclusive, global, multi-stakeholder process, subject to transparent and publicly available procedures. A summary of the GHG Protocol's governance structures, their respective roles and responsibilities, and the normative documents and processes relevant for the development and revision of GHG Protocol standards can be found in the GHG Protocol [Governance Overview](#).

As described in greater detail in the *Governance Overview*, the following are the principal bodies involved in standards development and revision:

- **Steering Committee (SC):** The SC provides strategic guidance on the goals and direction of the GHG Protocol. In the standard development and revision process, it decides when new standards or standard revisions are needed and ratifies the decisions of the Independent Standards Board to publish final standards.
- **Independent Standards Board (ISB):** The ISB advised the SC on the need for, objectives and scope of new and/or revised standards. It reviews and approves GHG Protocol standards

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<sup>3</sup> GHG Protocol standards are policy relevant and intended to support the larger objective of reducing GHG emissions in line with global climate goals, but the standard is not designed to favor one policy mechanism over another. GHG Protocol standards provide guidance on target setting and limited requirements where needed to support the accounting and reporting approaches.

according to the *Standard Development and Revision Procedure*, oversees the standards development process, appoints TWG members, and makes decisions related to the content of standards.

- **GHG Protocol Secretariat:** The Secretariat manages the day-to-day execution of the activities of the GHG Protocol and ensures that the development or revision of standards aligns with the GHG Protocol mission, vision, and decision-making criteria.
- **Technical Working Groups (TWGs):** TWGs support the development of the technical content of standards. They review draft materials produced by the Secretariat, develop proposals or draft text, and provide recommendations and feedback on key issues in the standards development or revision process to the Secretariat.

Full details of each body’s roles and responsibilities are provided in their respective Terms of Reference (ToR) and the GHG Protocol [Standard Development and Revision Procedure](#) (SDRP). The SDRP is the normative document which specifies the procedures to develop, revise, approve and maintain standards owned by the GHG Protocol.

### GHG Protocol decision making criteria and hierarchy

Throughout the standard development or revision process, all governance and advisory bodies of the GHG Protocol shall follow the decision-making criteria and hierarchy approved by the Independent Standards Board and Steering Committee and contained in an annex to the *Governance Overview*.

Figure 1 summarizes the draft GHG Protocol decision-making criteria and hierarchy. Further details on the decision-making criteria are contained in Annex A of the *Governance Overview*.

Figure 1. Decision-making criteria and hierarchy

Figure 1. Decision-making criteria and hierarchy

Summary version:



Full version (for use by TWGs and ISB):



All governance documents are available at: <https://ghgprotocol.org/our-governance>.

## 9. Workplan and timeline

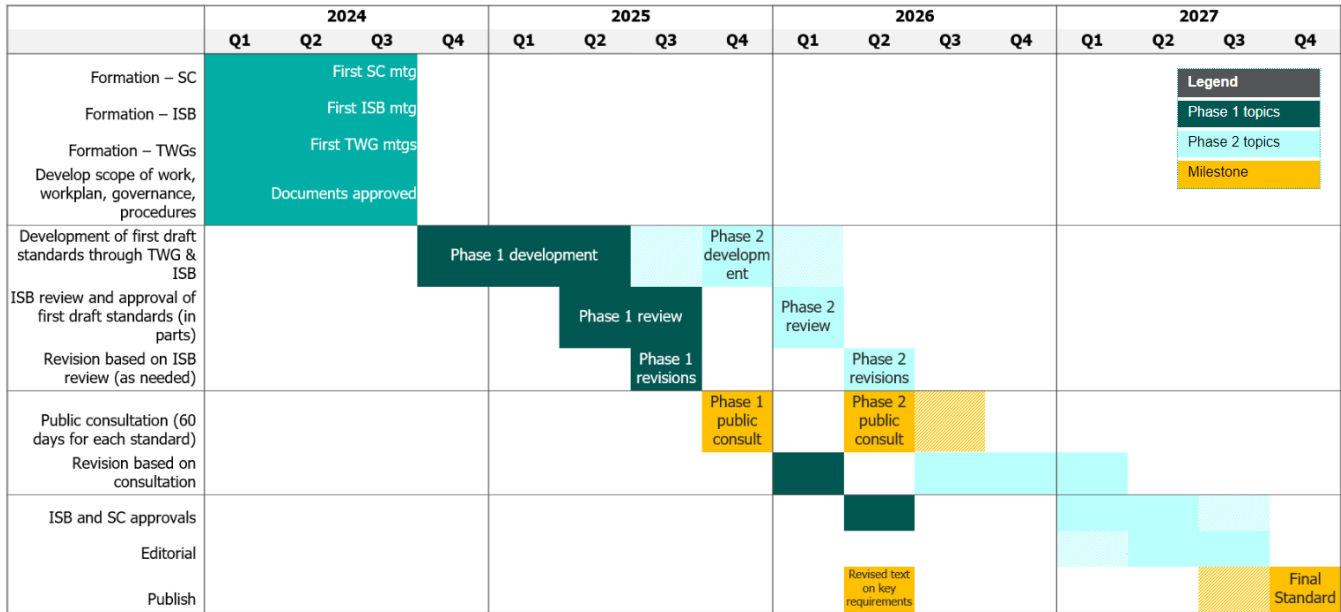
The Scope 2 Standard revision workplan consists of the following stages:

1. Stakeholder survey and call for proposals (completed)
2. Governance formation and work planning (completed)
3. Development of draft revised text on key requirements (on Phase 1 topics) through Technical Working Group process with review and approvals by the Independent Standards Board
4. Public consultation period on draft revised text on key requirements (on Phase 1 topics)
  - The need for a pilot testing phase will be determined based on needs identified during the standard development process. If a pilot testing phase is added, the timeline would be extended.
5. Revisions to the draft revised text on key requirements (on Phase 1 topics) based on public consultation comments (and pilot testing comments, if applicable)
6. Final approval by Independent Standards Board and Steering Committee, followed by production and publication of revised text on key requirements (on Phase 1 topics)
7. The same process (i.e., steps 3-6) will be followed for Phase 2 topics, including publishing a draft revised Scope 2 Standard and Guidance for public consultation on the topics not included in the first public consultation
8. Publish revised Scope 2 Standard and Guidance inclusive of both Phase 1 and Phase 2 topics

Expected milestones:

- Draft revised text on key requirements (from phase 1) for public consultation (estimated Q4 2025)
- Revised text on key requirements (from phase 1) (estimated Q2 2026)
- Draft revised Scope 2 Standard and Guidance for public consultation on topics not included in the previous public consultation (estimated Q2-Q3 2026)
- Published revised Scope 2 Standard and Guidance (2027)

Figure 2. Draft workplan and timeline (the timeline is subject to change throughout the standard revision process)



The Phase 1 output is anticipated to cover the outcomes of the TWG consultations on Phase 1 scope 2 accounting and reporting standard updates as identified below (see section 5 for further detail). The phase 1 output, revised text on key requirements, would not be the complete, finalized GHG Protocol Standard but reflective of the decisions made by the ISB following Phase 1 development within TWG, revisions per ISB feedback (Phase 1 review), public consultation, and revisions based on consultation and subsequent ISB and SC approval.

The development of draft revised standard through TWG and ISB will be addressed in two major phases, as outlined below. Please refer to section 5 for more details on the list of topics below.

Phases	Topics to be addressed
<b>Phase 1</b>	<ol style="list-style-type: none"> <li>1. Clarify objectives and consider any changes to the required reporting methods</li> <li>2. Location-based method technical improvements</li> <li>3. Market-based method technical improvements</li> <li>4. Role of project-based accounting methodology relative to scope 2 accounting</li> <li>5. Guidance for regional variation in energy markets</li> <li>6. Interaction with policies and programs</li> </ol>
<b>Phase 2</b>	<ol style="list-style-type: none"> <li>1. TWG consultation on any additional topics as necessary from Phase 1</li> <li>2. Interactions across Scope 2 and Scope 3</li> <li>3. Guidance for purchased steam, heat, and cooling</li> <li>4. Utility-specific guidance and clarification on T&amp;D losses</li> <li>5. Technical methodology guidelines for data providers</li> <li>6. Technology-specific guidance</li> </ol>

The workplan and timeline is subject to change during the standard revision process.

Future revisions of the standard will be considered every five years from the publication date, or earlier if needed.

## 10. Stakeholder engagement opportunities

The GHG Protocol follows a broad and inclusive multistakeholder process to develop greenhouse gas accounting and reporting standards with participation from businesses, government agencies, NGOs, and academic institutions from around the world. This process is governed by the *Standard Development and Revision Procedure* described in section 8.

The standard revision process began with a comprehensive global stakeholder survey and consultation phase, outlined in section 3. The feedback received from this consultation provides the basis for the scope of work, outlined in section 5.

All interested stakeholders were given the opportunity to apply to the Steering Committee, Independent Standards Board, and Technical Working Groups between November 14, 2023 and January 31, 2024 and to apply to the TWG on a rolling basis thereafter. Over 1,600 people applied to join the various groups.

All interested stakeholders have the opportunity to review the draft revised standard during the public consultation phase. If you are interested in receiving updates on the standard development process and opportunities to review draft standards, please refer to the link below.

## 11. Secretariat team and contact information

Team members:

- Michael Macrae, Director of Scope 2 and Senior Advisor on Impact Accounting
- Kyla Aiuto, Scope 2 Manager
- Elliott Engelmann, Scope 2 Manager
- Chelsea Gillis, Scope 2 Senior Associate

To stay up to date on the standard development process, please visit: <https://ghgprotocol.org/standards-and-guidance-under-development>.

If you would like to contact GHG Protocol, please visit: <https://ghgprotocol.org/contact-us>.