



# Greenhouse Gas Protocol

## Scope 3 Standard (Corporate Value Chain Accounting and Reporting Standard), Second Edition Standard Development Plan

### Document status and version history

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The online version of this document is the latest version. All printed material is uncontrolled.

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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 updating the *Corporate Value Chain (Scope 3) Accounting and Reporting Standard* (2011) and the *Technical Guidance for Calculating Scope 3 Emissions* (2013).

This is intended as a public document to provide information for stakeholders participating in the process and stakeholders 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 GHG Protocol *Corporate Value Chain (Scope 3) Accounting and Reporting Standard* (referred to as *Scope 3 Standard*) was developed to complement and build upon the GHG Protocol's *Corporate Accounting and Reporting Standard* (2004) (referred to as the *Corporate Standard*) to promote completeness and consistency in accounting and reporting of indirect emissions from an organization's value chain activities.

The *Scope 3 Standard* was developed from 2008 to 2011 through an inclusive multi-stakeholder process. A 25-member Steering Committee of experts provided strategic direction throughout the process. The first draft of the *Scope 3 Standard* was developed in 2009 by Technical Working Groups consisting of 96 members (representing diverse industries, government agencies, academic institutions, and non-profit organizations worldwide). In 2010, 34 companies from a variety of industry sectors piloted tested the first draft and provided feedback on its practicality and usability, which informed a second draft. Members of a Stakeholder Advisory Group (consisting of more than 1,600 participants) provided feedback on each draft of the standard.

In 2013, the GHG Protocol team in partnership with the Carbon Trust developed a companion document to the *Scope 3 Standard*, the *Technical Guidance for Calculating Scope 3 Emissions* (referred to as the *Technical Guidance*, or the *Guidance*).

## 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**

Released in 2011, the GHG Protocol *Scope 3 Standard* has become the internationally accepted standard for organizations to account for and report value chain GHG emissions. For nearly all organizations globally, scope 3 emissions from value chain activities comprise the largest share of organizations' direct and indirect GHG emissions. Accounting for scope 3 emissions has become material and necessary for many organizations to set credible net-zero commitments, satisfy voluntary and mandatory disclosure requirements, and identify significant opportunities to influence GHG reductions.

The *Scope 3 Standard* defines 15 categories of value chain emissions, organized as upstream or downstream. For each category, the *Scope 3 Standard* details minimum boundaries to help a company identify and standardize which activities and associated GHG emissions should be accounted for in its GHG inventory.

Over the past 13 years since publication, the GHG Protocol *Scope 3 Standard* and associated categorization of emissions has become widely accepted as the basis for accounting and reporting of corporate value chain emissions by thousands of companies and various voluntary climate programs and mandatory disclosure frameworks, including climate risk-disclosure standards developed by financial accounting standard-setters and regulators. As the most widely used internationally accepted standard for organizations to quantify their upstream and downstream emissions, the *Scope 3 Standard* has become the backbone of sector-specific implementation guidance and tools to drive more consistent corporate measurement of value chain GHG emissions across multiple sectors developed by industry associations and other non-governmental organizations.

Recent years show a dramatic increase in the number of companies using the *Scope 3 Standard*. It is expected that growth in the adoption and application of the standard will continue in the coming years, given developments in the regulatory reporting requirements globally (e.g. ESRS in the EU and CA Senate Bill 253 in the USA), as well as market circumstances that are materially different from those circumstances under which the *Scope 3 Standard* was originally drafted and published. This warrants a process to consider updates and provide additional guidance based on stakeholder feedback received by the GHG Protocol Secretariat via the survey conducted in 2022-2023 outlined below.

### 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 3 Standard* and *Technical Guidance*, and provide suggestions for either maintaining current practices or developing updates and new or additional guidance. This feedback informs the scope of work detailed in section 5.

Approximately 350 individuals and/or organizations submitted feedback through the scope 3 stakeholder survey. Survey respondents were from all regions of the world, with the majority based in Europe or North America and considerable contributions from Asia, South America, Africa, Middle East and Oceania. Survey respondents included companies, consultancies, industry groups, NGOs, academia and governments. In addition to the scope 3 survey, respondents were given the opportunity to submit proposals. Approximately 100 proposals were submitted related to scope 3.

The stakeholder survey included general questions related to user satisfaction with the *Scope 3 Standard* and the *Technical Guidance*, the overall need for revisions, and specific challenges faced in applying the standard along with proposed solutions. Most survey respondents indicated that they were either somewhat satisfied or very satisfied with the *Scope 3 Standard* and *Technical Guidance* and that only minor updates to the standard are needed. Please refer to the *Scope 3 Standard* [Detailed Survey Summary](#) and [Proposals Summary](#) for further detail on feedback and proposals received from stakeholders.

### 4. Objectives and scope of the standard

#### Objectives of this revision

The objectives of the revision to the *Scope 3 Standard* and *Technical 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 and with financial accounting and reporting standards, where relevant.
- 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

Objectives currently defined in section 1.2 of the *Scope 3 Standard* (p. 4) are:

- To help companies prepare a true and fair scope 3 GHG inventories in a cost-effective manner, through the use of standardized approaches and principles,
- To help companies develop effective strategies for managing and reducing their scope 3 emissions through an understanding of value chain emissions and associated risks and opportunities, and
- To support consistent and transparent public reporting of corporate value chain emissions according to a standardized set of reporting requirements.

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

### **Scope and applicability of the standard**

The *Scope 3 Standard* provides requirements and guidance for companies and other organizations of all sizes in preparing annual GHG inventories of value chain emissions (upstream and downstream) in all sectors and countries.

The standard is written primarily for the intended use 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. This scope of work is subject to change during the revision process.

### **General (cross-cutting) topics**

#### **1. Materiality and boundary setting**

##### a. Minimum boundary

- Consider developing more specific boundary requirements or guidance for intermediary parties
- Consider updates to section 6.4 in the *Scope 3 Standard*, such as to provide more prescriptive justification for exclusions
- Consider developing de minimis or significance thresholds for the exclusion of activities and/or emissions
- Consider expanding the minimum boundary of selected scope 3 categories by making activities required that are currently optional in Table 5.4 of the *Scope 3 Standard* and Table I of the *Technical Guidance*
- Clarify the inclusion of emissions from capital goods across all scope 3 categories (including categories 1, 3, 4, 5, 6, 7, 8, 9, 13)

#### **2. Data quality and calculation methods**

##### a. Identification and quantification

- Consider requirement of hotspot quantification

##### b. Data quality

- Consider accounting/quantification requirements to improve data quality
  - Consider clarifying the relationship between data quality and various inventory objectives
  - Consider mandating the use of primary data or limiting/qualifying the use of secondary data
  - Consider requiring data quality improvement over time
  - Consider constraining or specifying the types of allowable emission factors
- Reporting requirements
  - Consider additional reporting requirements to enhance transparency of data quality for scope 3 inventories
  - Consider developing a data quality hierarchy/scoring matrix as a measure for data quality
  - Consider additional guidance on transfer of data across the value chain and integration of product level data into scope 3 calculations
- c. Quantification
  - Consider limiting the allowable calculation methods
    - Consider phasing out, limiting, or removing the spend-based method
    - Refer to Appendix D, *Scope 3 Technical Guidance* for current methods
  - Consider developing a calculation quality hierarchy/scoring matrix
  - Consider requiring the use of life cycle emission factors across categories where they are currently optional
  - Consider harmonization of emissions factor types used across all categories
- d. Allocation
  - Consider developing more prescriptive allocation rules
  - Consider developing decision pathways/diagrams to support allocation of supplier-specific emissions

### **3. Target setting and performance tracking**

- a. Base year emissions recalculations
  - Consider updating the base year emissions recalculation requirements and providing more guidance (including for when calculation methods change)
  - Consider developing a decision tree to determine when to recalculate
- b. Performance metrics
  - Consider developing standardized category-level or product-level performance metrics and consider requiring their disclosure
  - Consider accounting and reporting annualized emissions metrics in addition to cumulative GHG inventory measures
- c. Target setting
  - Consider specifying required disclosures for target setting and performance metrics
  - Consider other updates to target setting guidance to reflect current best practice

### **4. Reporting and assurance**

- a. Reporting
  - Consider updating the template for GHG inventory disclosure(s)

- Consider improving clarity of the classification of the fifteen scope 3 categories to facilitate ease of communication, reporting and actionability for decision-making and GHG target tracking
- b. Assurance
  - Consider updates to the assurance chapter in consultation with the *Corporate Standard* workstream

### **Scope 3 category-specific topics**

#### **5. Purchased goods and services (Category 1)**

- a. Classification/minimum boundary
  - Consider developing and requiring subcategory line items
- b. Quantification
  - Consider differentiated accounting of new, used, recycled and recovered products, materials and energy (and coordinate with category 11 considerations)

#### **6. Capital goods (Category 2)**

- a. Minimum boundary
  - Consider clarifying the range of capital assets to be included
- b. Quantification
  - Consider whether to supplement the existing quantification method with other measures (including depreciation, amortization, and/or annualized measures) or maintain the current approach to quantifying category 2 emissions

#### **7. Transportation and distribution (Category 4 and Category 9)**

- a. Classification
  - Consider removing, adjusting, and/or clarifying the "who pays" classification criterion for upstream vs. downstream activities
- b. Minimum boundary
  - Consider requiring the inclusion of "last-mile", back hauling, and returns (currently optional)

#### **8. Waste treatment & end-of-life treatment of products (Category 5 and Category 12)**

- a. Minimum boundary
  - Consider requiring the inclusion of the transportation of waste in the minimum boundary (category 5 and/or category 12)
- b. Quantification
  - Consider providing additional guidance on recycling, reuse and circular economy (including product durability and longevity as is being considered in category 11) (and coordinate with category 1 considerations)
- c. Allocation
  - Consider reviewing the Recycled Content Method and accounting for cradle-to-gate, processing, and use-stage emissions attributable to second-hand and reused goods (materials and products) using other end-of-life cut-off allocation methods (e.g., closed- or open-loop, 100/0, 50/50, 0/100, etc.) and/or develop prescriptive rules and requirements for emissions from recycled, reused, repurposed, and/or recovered products and/or materials (and coordinate with category 1 considerations)

- Consider developing requirements building on existing guidance for allocating emissions attributable to waste-to-energy activities (p. 80, *Technical Guidance*)

## 9. Business travel (Category 6)

- a. Minimum boundary
  - Consider requiring hotel stays in the minimum boundary
  - Consider specifying the inclusion of different types of events; taxis and leased vehicles; and capital good emissions for business travel

## 10. Employee commuting (Category 7)

- a. Minimum boundary
  - Consider requiring the inclusion of remote work (currently optional)
  - Consider providing guidance on inclusion of employee commuting (leased vs. owned vs. controlled vehicles, reimbursed commute, etc.) and/or under different consolidation approaches
- b. Quantification
  - Consider developing calculation methodology(ies) for remote work accounting

## 11. Leased assets (Category 8 and Category 13)

- a. Classification
  - Consider requirements or guidance on accounting for emissions from leased products (by both lessees and lessors), in coordination with *Corporate Standard* workstream
- b. Minimum boundary
  - Consider requiring or recommending accounting for the scope 3 emissions of lessees, by the lessor, if relevant or significant

## 12. Processing & use of sold products (Category 10 and Category 11)

- a. Classification
  - Consider developing subcategory line items for reporting emissions from the use of sold products (e.g., separately reporting emissions from physical goods vs. services, intermediate vs. final products, or other ways of classifying emissions)
  - Consider clarifying the distinction between direct and indirect use-phase emissions, and providing more guidance and examples
- b. Minimum boundary
  - Consider requiring the inclusion of emissions from energy loss (e.g., mechanical) resulting from intermediate and/or final products
- c. Quantification
  - Consider developing and standardizing cumulative versus annualized inventory emissions measures (and/or develop guidance on GHG intensity metrics)
  - Consider developing a 'usage data' method for use phase emissions (i.e. a new primary data or value chain partner-specific method for use phase emissions)
  - Consider developing a stock approach to account for emissions occurring in the reporting year from products in circulation (sold in the reporting year or in previous years) as additional reporting information
  - Consider additional reporting requirements to address product durability and longevity



### **13. Franchises (Category 14)**

- a. Classification
  - Consider including product and/or IP licensing (e.g., patents, technologies), services, and other licensed products in this category, and if so whether to include licensing as part of the category name
- b. Minimum boundary
  - Consider developing boundary and/or classification requirements or guidance for IP licensing, including brand licensing
- c. Quantification
  - Consider developing standardized rules and calculation guidance to account for emissions from licensed products or services (by the licensor and licensee(s))

### **14. Investments (Category 15)**

- a. Classification
  - Consider updating and/or re-classifying investments and harmonizing with PCAF
- b. Minimum boundary
  - Consider requiring the inclusion of currently optional investments by financial institutions and/or non-financial organizations (e.g., pension funds, debt investments with unknown use of proceeds, managed investments and client services, and other investments or financial services)
    - Consider developing different inclusion criteria (i.e., required vs. optional investments) for financial institutions vs. non-financial organizations
  - Consider requiring investors (reporting companies) to include investees' scope 3 emissions (which is currently optional) and provide guidance for portfolio roll-up
  - Consider requiring facilitated and insurance-associated emissions in the minimum boundary for financial institutions and harmonizing with PCAF
- c. Quantification
  - Consider reviewing the current calculation methods for investments and/or adopting or harmonizing the asset-specific attribution ratios specified by PCAF for financed emissions

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

- a. Updates to the Corporate Standard included in the Corporate Standard Development Plan (including considering requiring scope 3 emissions for Corporate Standard conformance, consolidation approaches, leased assets, global warming potential (GWP) values, and indirect climate forcers including radiative forcing in aviation). Harmonization of the Scope 3 Standard with the Corporate Standard will be addressed by the Secretariat and included as relevant in the work of the TWG.
- a. Updates to the Scope 2 Guidance included in the Scope 2 Standard Development Plan (including updates to the location- vs. market-based method, and accounting and reporting of scope 3 T&D losses). Harmonization of the Scope 3 Standard with the Scope 2 Standard will be addressed by the Secretariat and included as relevant in the work of the TWG.
- b. Accounting for biogenic CO<sub>2</sub> emissions and CO<sub>2</sub> removals, including technological carbon removal, which is specified by the Land Sector and Removals Standard and Guidance. Harmonization of the Scope 3 Standard with the Land Sector and Removals Standard will be addressed by the Secretariat and included as relevant in the work of the TWG.

- c. Role of project or intervention accounting methods and market-based instruments in GHG inventory reporting, to be addressed in Actions and Market Instruments workstream. Harmonization with the Scope 3 Standard will be addressed by the Secretariat and included as relevant in the work of the TWG.

#### **16. Out-of-scope items for future consideration**

- a. Updates to the *Product Standard* are currently out of scope for this standard development plan but will be considered and reconciled in the future.
- b. Other topics raised by survey respondents that were considered minor or otherwise de-prioritized may be considered for future revisions.
- c. Development of a stand-alone GHG Protocol scope 3 guidance for SMEs.

#### **17. Out-of-scope items outside of GHG Protocol's purview**

- a. Development of a scope 3 emission factor database (the GHG Protocol will continue listing publicly available third-party life cycle inventory datasets and databases online)
- b. Development of sector- or industry-specific guidance (the GHG Protocol may review third-party guidance)
- c. Development of program-specific rules and requirements for scope 3 reduction targets.

## **6. Deliverables**

This standard revision process is expected to deliver the following outputs:

- GHG Protocol Scope 3 Standard: Corporate Value Chain Accounting and Reporting Standard (Second Edition)
- GHG Protocol Scope 3 Guidance: Technical Guidance for Calculating Scope 3 Emissions (Version 1.1)<sup>1</sup>

The *Scope 3 Standard* and *Guidance* will be integrated with other GHG Protocol entity-level standards 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

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<sup>1</sup> Version number (e.g. version 1.1 or 2.0) will depend on the extent of updates made.

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.

- **Build on existing approaches and international best practices**, including but not limited to the IPCC Guidelines for National Greenhouse Gas Inventories, Science-Based Target Initiative (SBTi), the International Accounting Standards Board’s International Sustainability Standards Board (ISSB), EU Corporate Sustainability Reporting Directive (CSRD), International Organization for Standardization (ISO), Global Reporting Initiative (GRI), CDP, Partnership for Carbon Accounting Financials (PCAF), ISO 14064-1:2018, ISO 14083:2023, life cycle assessment frameworks, sector methodologies and other methods and reports 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 3 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>2</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>2</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

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 3 *Standard* and *Technical Guidance* update 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 standard through Technical Working Group process with review and approvals by the Independent Standards Board
4. Public consultation period
  - 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 standard 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 final Standard.

Expected milestones:

- Summary of outcomes agreed by TWG and ISB (Q4 2025)<sup>3</sup>
- Draft for public consultation (estimated Q3-Q4 2026)
- Published revised standard (estimated Q4 2027)

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

	2024				2025				2026				2027			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Formation – SC	First SC mtg															
Formation – ISB	First ISB mtg															
Formation – TWGs	First TWG mtgs															
Develop scope of work, workplan, governance, procedures	Documents approved															
Development of first draft standards through TWG & ISB			Phase 1 development				Phase 2 development									
ISB review and approval of first draft standards (in parts)					Phase 1 review		Phase 2 review									
Revision based on ISB review (as needed)					Phase 1 revisions		Summary of outcomes		Phase 2 revisions							
Public consultation (60 days for each standard)									Public draft							
Revision based on consultation																
ISB and SC approvals																
Editorial																
Publish																Final standard

<sup>3</sup> The summary of outcomes is for informational purposes to provide interim guidance to stakeholders until complete draft standards for public consultation are available.

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

The scope of work of the *Scope 3 Standard* and *Technical Guidance* updates (section 5) will be addressed by the scope 3 Technical Working Group (TWG) in two phases:

**Phase 1 subgroups:**

- Group A: Data quality and calculation methods
- Group B: Boundary setting and materiality, target setting and performance metrics, and leased assets (Category 8 and Category 13)
- Group C: Investments (Category 15) and franchises/licensing (Category 14)

**Phase 2 subgroups:**

- Group 1: Purchased goods and services (Category 1), Fuel- and energy-related activities (Category 3), Waste generated in operations (Category 5), End-of-life treatment of sold products (Category 12)
- Group 2: Upstream transportation and distribution (Category 4), Business travel (Category 6), Employee commuting (Category 7), Downstream transportation and distribution (Category 9)
- Group 3: Capital goods (Category 2), Processing of sold products (Category 10), Use of sold products (Category 11)

During each phase, TWG members will be assigned to one group such that every TWG member will serve in two subgroups over the revision period.

Future revisions of the *Scope 3 Standard* and *Technical Guidance* 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:

- Natalia Chebaeva, Scope 3 Standard Manager
- Alexander Frantzen, Scope 3 Standard Manager
- Claire Hegemann, Scope 3 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>.