

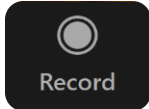
Scope 3 Technical Working Group Meeting

Working draft, do not cite

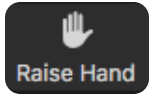
Group B Meeting 6 Intermediary Parties (Facilitated emissions)

February 27th, 2025

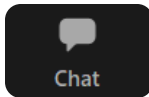
Welcome and Meeting information



This meeting is recorded.



Please mute yourself by default and unmute when speaking
Please use the Raise Hand function to speak during the call.



You can also use the chat function in the main control.



Recording, slides, and meeting minutes will be shared after the call.

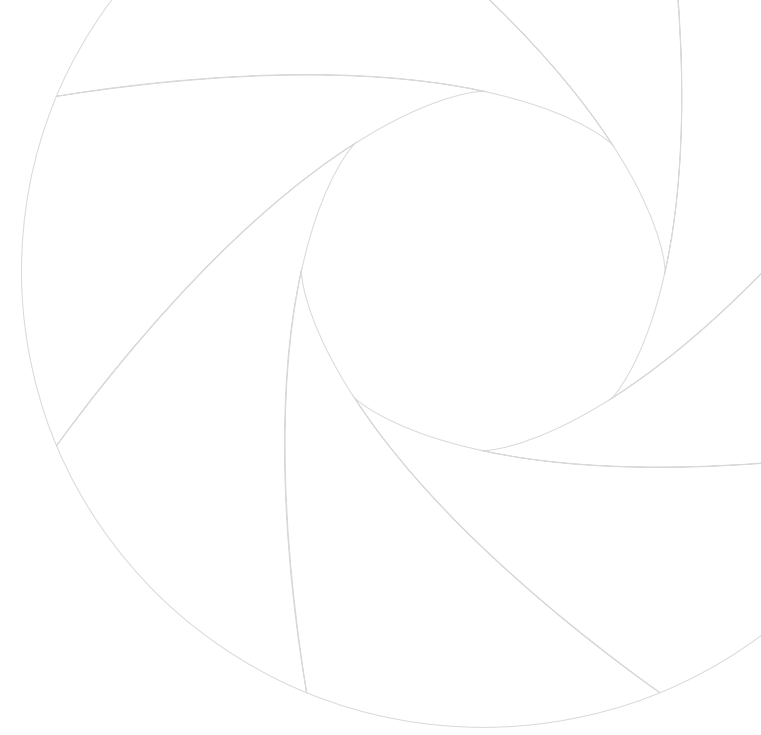
Meetings by topic

Meeting code	Date	Topic(s) (Discussion Paper B1 Question(s))
B.1	31 Oct 2024	Kick-off
B.2	21 Nov 2024	Relevance and significance (Q1, Q2, Q3)
B.3	12 Dec 2024	Significance and de minimis (Q3, Q6)
B.4	16 Jan 2025	Influence and Downstream emissions from intermediate products (Q4 & Q5)
B.5	6 Feb 2025	Optionality and hotspot analysis (Q7, Q8)
B.6	27 Feb 2025	Intermediary parties
B.7	20 Mar 2025	Intermediary parties (continued)
B.8	10 Apr 2025	Target setting updates
B.9	1 May 2025	Base year recalculation & decision pathway
B.10	22 May 2025	Category and other performance metrics
B.11	12 Jun 2025	Disclosure requirements for scope 3 performance communication
B.11	12 Jun 2025**	Leased assets

Agenda

- Housekeeping (5 min)
- Background #1: Feedback, Guidance, and other frameworks (15 min)
- Background #2: Working Research (15 min)
- Q1. Intermediary parties (15 min)
- Q2. Identification (60 min)
- *Q3. Boundaries (next meeting)*
- *Q4. Calculation (next meeting)*
- *Q4. Reporting (next meeting)*
- Next steps (10 min)

Housekeeping and decision-making criteria



Housekeeping

- TWG members should **not disclose any confidential information** of their employers, related to products, contracts, strategy, financials, compliance, etc.
- In TWG meetings, **Chatham House Rule** applies:
 - “When a meeting, or part thereof, is held under the Chatham House Rule, participants are free to use the information received, but neither the identity nor the affiliation of the speaker(s), nor that of any other participant, may be revealed.”
- **Compliance and integrity** are key to maintaining the credibility of the GHG Protocol
 - Specifically, all participants need to follow the **conflict-of-interest policy**
 - **Anti-trust rules** have to be followed; please avoid any discussion of competitively sensitive topics*

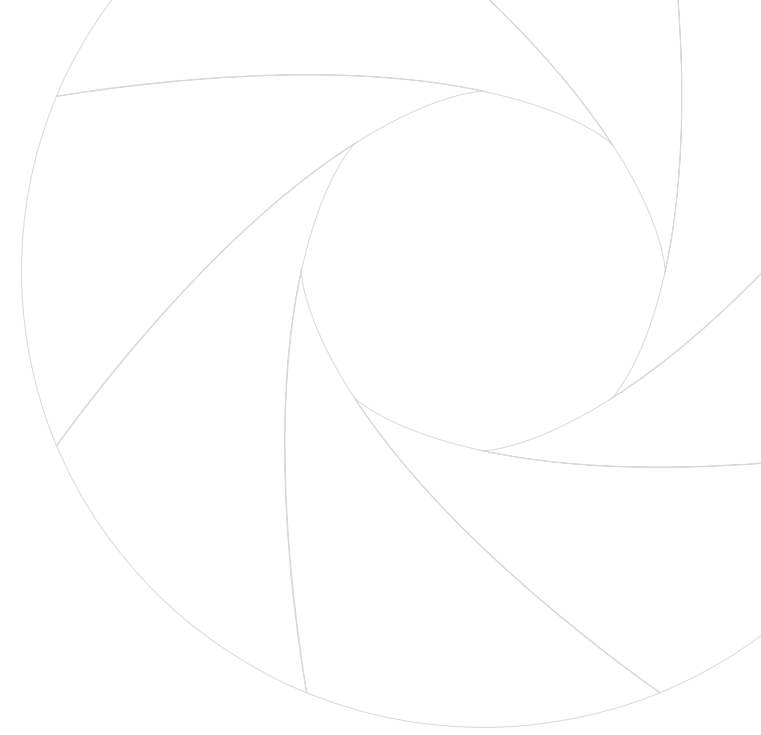
* Such as pricing, discounts, resale, price maintenance or costs; bid strategies including bid rigging; group boycotts; allocation of customers or markets; output decisions; and future capacity additions or reductions

Decision-Making Criteria

- Evaluating options: Describe pros and cons of each option relative to each criterion. Qualitatively assess the degree to which an option is aligned with each criterion through a green (most aligned), yellow (mixed alignment), orange (least aligned) ranking system. Some criteria may be not applicable for a given topic; if so, mark N/A.
- Comparing options: The aim is to advance approaches that ideally meet all decision criteria (i.e. maximize pros and minimize cons against all criteria). If options present tradeoffs between criteria, the hierarchy should be generally followed, such that, for example, scientific integrity is not compromised at the expense of other criteria, while aiming to find solutions that meet all criteria.

<i>Illustrative example</i>	Option A: Name	Option B: Name	Option C: Name
1A. Scientific integrity	<ul style="list-style-type: none"> • Pros • Cons 	<ul style="list-style-type: none"> • Pros • Cons 	<ul style="list-style-type: none"> • Pros • Cons
1B. GHG accounting and reporting principles	<ul style="list-style-type: none"> • Pros • Cons 	<ul style="list-style-type: none"> • Pros • Cons 	<ul style="list-style-type: none"> • Pros • Cons
2A. Support decision making that drives ambitious global climate action	<ul style="list-style-type: none"> • Pros • Cons 	<ul style="list-style-type: none"> • Pros • Cons 	<ul style="list-style-type: none"> • Pros • Cons
2B. Support programs based on GHG Protocol and uses of GHG data	<ul style="list-style-type: none"> • Pros • Cons 	<ul style="list-style-type: none"> • Pros • Cons 	<ul style="list-style-type: none"> • Pros • Cons
3. Feasibility to implement	<ul style="list-style-type: none"> • Pros • Cons 	<ul style="list-style-type: none"> • Pros • Cons 	<ul style="list-style-type: none"> • Pros • Cons

Background #1
Feedback, Guidance, and
other frameworks



Stakeholder feedback

- In some cases, preparers could not determine boundaries for some value chain activities, including:
 - Traders performing “change-of-hand” or contract exchanges (i.e., non-physical)
 - Ports, airports, and third-party logistics providers that don’t purchase or sell the transported product
 - Brokers (e.g., property brokers, travel agents)
 - Exchange platforms (e.g., e-commerce platforms and other platform-based two-sided marketplaces)
 - Market intermediaries that purchase and sell energy products
- Some stakeholders believe that the GHG Protocol should rethink the boundary of scope 3 inventories by considering requiring a company to disclose its relative degree of influence over value chain partners generating emissions

Intermediate product vs. Intermediary Party (“Facilitator”)

- **Current guidance**
 - **Intermediate product:** “Goods that are inputs to the production of other goods or services that require further processing, transformation, or inclusion in another product before use by the end consumer. Intermediate products are not consumed by the end user in their current form.” (p. 39)
- **No definitions**
 - The term “intermediary” is used on p. 44, p. 45, and p. 53 but is *not* defined in the *Scope 3 Standard* nor is there boundary, calculation, and/or allocation requirements/guidance for ‘facilitated’ emissions.
 - The term “facilitated emissions” is *not* defined in the *Scope 3 Standard*.
 - The term “intermediary party” is *not* defined in the *Scope 3 Standard*.
- **Working terms**
 - The term ‘**intermediary party**’ or ‘**intermediaries**’ is the working term for such parties.
 - This paper presents the criteria considered for identifying intermediary parties facilitated emissions.

Defining relevant scope 3 activities

- Some stakeholders argue that intermediary party or facilitated emissions are relevant

Relevance

A relevant GHG report contains the information that users – both internal and external to the company – need for their decision making. Companies should use the principle of relevance when determining whether to exclude any activities from the inventory boundary (see description of “Completeness” below). Companies should also use the principle of relevance as a guide when selecting data sources. Companies should collect data of sufficient quality to ensure that the inventory is relevant (i.e., that it appropriately reflects the GHG emissions of the company and serves the decision-making needs of users). Selection of data sources depends on a company’s individual business goals. More information on relevance and data collection is provided in chapter 7.

Table [6.1] Criteria for identifying relevant scope 3 activities

Criteria	Description
Size	They contribute significantly to the company’s total anticipated scope 3 emissions (see section 7.1 for guidance on using initial estimation methods)
Influence	There are potential emissions reductions that could be undertaken or influenced by the company (see box 6.2)
Risk	They contribute to the company’s risk exposure (e.g., climate change related risks such as financial, regulatory, supply chain, product and customer, litigation, and reputational risks) (see table 2.2)
Stakeholders	They are deemed critical by key stakeholders (e.g., customers, suppliers, investors, or civil society)
Outsourcing	They are outsourced activities previously performed in-house or activities outsourced by the reporting company that are typically performed in-house by other companies in the reporting company’s sector
Sector guidance	They have been identified as significant by sector-specific guidance
Other	They meet any additional criteria for determining relevance developed by the company or industry sector

Influence over indirect emissions

- “While a company has **control** over its direct emissions, it has **influence** over its indirect emissions.” (p. 27)
- The accounting of “... direct and indirect emissions by multiple companies... facilitates the simultaneous action of multiple entities to reduce emissions throughout society.” (p. 27)

Indirect emissions

Emissions that are a consequence of the activities of the reporting company, but occur at sources owned or controlled by another company.

- **Box 6.2 Influence:** “... companies often have the ability to **influence** GHG reductions upstream and downstream of their operations. Companies should prioritize activities in the value chain where the reporting company has the potential to influence GHG reductions.” (p.61)

Category 4 minimum boundary

- **Category 4 (Upstream transportation and distribution)**
 - Intermediaries are mentioned from the perspective of a reporting company purchasing T&D services
 - The *Scope 3 Standard* does not provide supplementary guidance on how third-party T&D service providers can or should account for emissions (beyond the existing scope 1, scope 2, and scope 3 requirements)
- As defined on p. 44 of the *Scope 3 Standard*, “... this category includes:
 - Transportation and distribution of products purchased by the reporting company in the reporting year, between a company’s tier 1 suppliers and its own operations (**including multi-modal shipping where multiple carriers are involved** [emphasis added] in the delivery of a product)
 - Third-party transportation and distribution services purchased by the reporting company in the reporting year (either directly or through an **intermediary** [emphasis added]), including inbound logistics, outbound logistics (e.g., of sold products), and third-party transportation and distribution between a company’s own facilities”

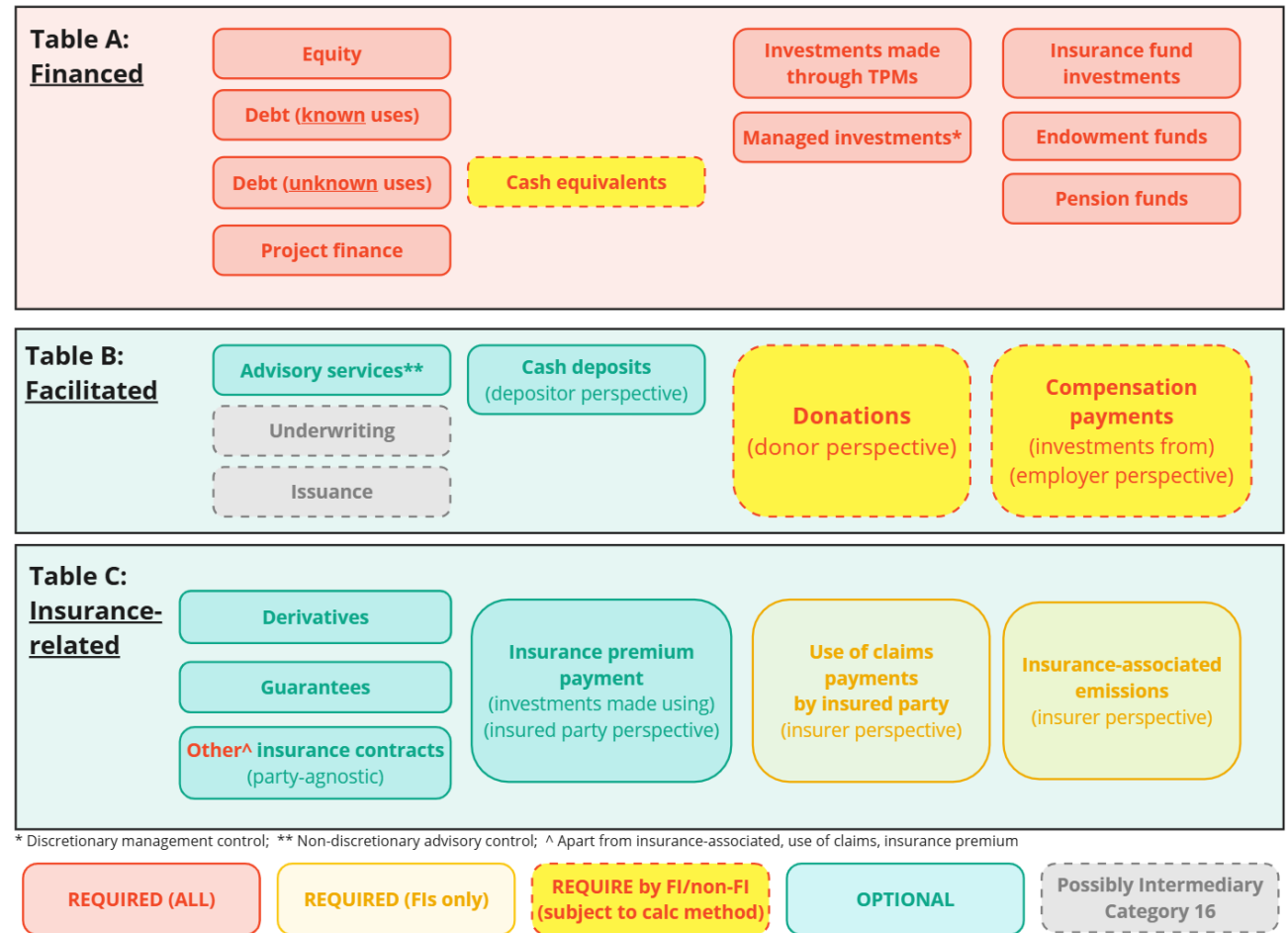
Category 15 optional boundary

Category 15 (Investments), *Scope 3 Standard*

- Table 5.10 (p. 55) lists various optional investment and/or investment-related activities, including client services (including underwriting and issuance), financial services, and insurance contracts
- **Minimum boundary:** “Companies **may** account for emissions from managed investments and client services...” and “... other investments in scope 3, category 15 (Investments)” (p. 55).
- **Calculation method:** No methods are provided for ‘facilitated’ or insurance-related emissions

Current considerations of subgroup C

- Subgroup C is currently updating the classification of activities (investment types) in category 15*
- For each activity, the subgroup is determining a recommendation for it to be:
 - Required for both financial and non-financial institutions
 - Required for financial institutions and optional for non-financial institutions
 - Optional for both financial and non-financial institutions



- Figure on the right is a working draft presenting a potential reorganization of activities. The figure is not conclusive, neither complete, nor final, and shall not be used for drawing conclusions on the outcomes of the TWG recommendations

Third-party standards

PCAF, Part B, *Facilitated Emissions Standard* provides requirements for underwriters/issuers*

- These are considered intermediary parties or facilitators that 'facilitate' investee emissions
- **Minimum boundary:** Financial institutions **shall** account for all facilitated emissions (including the scope 1, 2, and 3 emission of investee or issuer for which a facilitator raises capital)
- **Calculation method:** Facilitators account for a fraction of the emissions attributable to the investee based on the fee rate and including a 33% adjustment factor

Other frameworks or guidance

- **CDP**, **Ipieca**, and **TfS** have some guidance on intermediary parties or activities
 - **CDP** provides guidance on “financial intermediary activities” (including insurance underwriting)
 - **Ipieca** provides some guidance on examples of third-party activities but do not specifically recommend that they be reported in company emission inventories.
 - **TfS** likewise provides guidance on third-party activities and intermediate products (but not on intermediary parties or facilitators, specifically)
- For more detail on the above frameworks or guidance and for a summary of relevant research, refer to the *Discussion Paper B.2*

Background #2

Working Research



Discussion paper 'Working Research'

- **31x case studies** for potential intermediary party activities were compiled and examined
 - This included all case studies provided by TWG members
 - Case studies were organized by type
- **Potential intermediary criteria** were identified (these are further defined on slide 35):
 - A. Purchase and sale** (intermediary does not purchase or sell the transacted product)
 - B. Ownership** (intermediary does not have legal ownership over the transacted product)
 - C. Number of parties** (intermediary is one of three or more parties)
 - D. Transaction-related income** (intermediary receives/generates income or derives transactional value from the exchange of the product *because* of the transaction by/between buyer(s)/seller(s))
- The criteria were applied to each case study (refer to *Discussion Paper B.2*)
- Diagrams were prepared for each case study (refer to *Supplementary Paper B.2*)

Criteria considered but *not* proposed for identification

- **Influence:** Influence (degree of) may not be a consistently or unambiguously distinguishing factor for intermediate/facilitated activities and/or intermediary parties.
- **Significance:** Significance may not be a consistently or unambiguously distinguishing factor for intermediated/facilitated activities and/or intermediary parties.
- **Product (knowledge of):** The presence or absence of knowledge about a facilitated product is true of traditional supply chain vendor relationships between traditional buyer/seller counter-party transactions.
- **Fee model:** The fee model is a non-differentiating criterion.
- **Fee type:** Intermediary parties may consider their compensation a sales fee (similar to royalties) in exchange for a service; or they may consider their compensation a service fee.
- **Financial significance and relevance:** Financial significance was *not* treated as a potential criterion. The binary criterion for an intermediary party receiving transaction-related income (Criterion 4) could be considered a form of a financial significance criterion.

Overview of case studies

Discussion paper B.2 introduces **eight types (series) of cases studies:**

1. Finance and finance-related
2. Brokering
3. Commerce and trade
4. Financial transaction services
5. Distribution
6. Other services
7. Facilitated and insurance-related

Intermediary party case studies (organized by type)

1. Finance and finance-related

- Investee/investors
- Insurance-associated
- Insurer investments
- Third-party manager (TPM) with discretionary control
- TPM with non-discretionary control

2. Brokering

- Broker (real estate)
- Booking/travel agent
- Franchising
- Licensing (flat fee)
- Licensing (performance-based, i.e., sales)

Intermediary party case studies (continued)

3. Commerce and trade

- Retailer
- Wholesaler
- Wholesaler/Retailer
- E-commerce platform
- Platform-based two-sided marketplace
- Commerce trading

4. Financial transaction services

- Online payment system
- Debit card transactions
- Credit card transactions

Intermediary party case studies (continued)

5. Distribution

- Distributor
- 4th Party Logistics Provider
- Utility (grid owner and operator)
- Grid owner/operator (not a utility)
- Oil & gas pipeline
- Storage

Intermediary party case studies (continued)

6. Other services

- Tolling/refining services (fee payment)
- Tolling/refining services (in-kind payment)
- Architect
- Lawyer
- Designer (third-party)
- Consultant (of buyer)
- Consultant (of seller)
- Audio-visual streaming company
- Third-party Advertiser (performance-based)
- Third-party Advertise (flat fee)
- Reimbursables

Intermediary party case studies (continued)

7. Facilitated and insurance-related

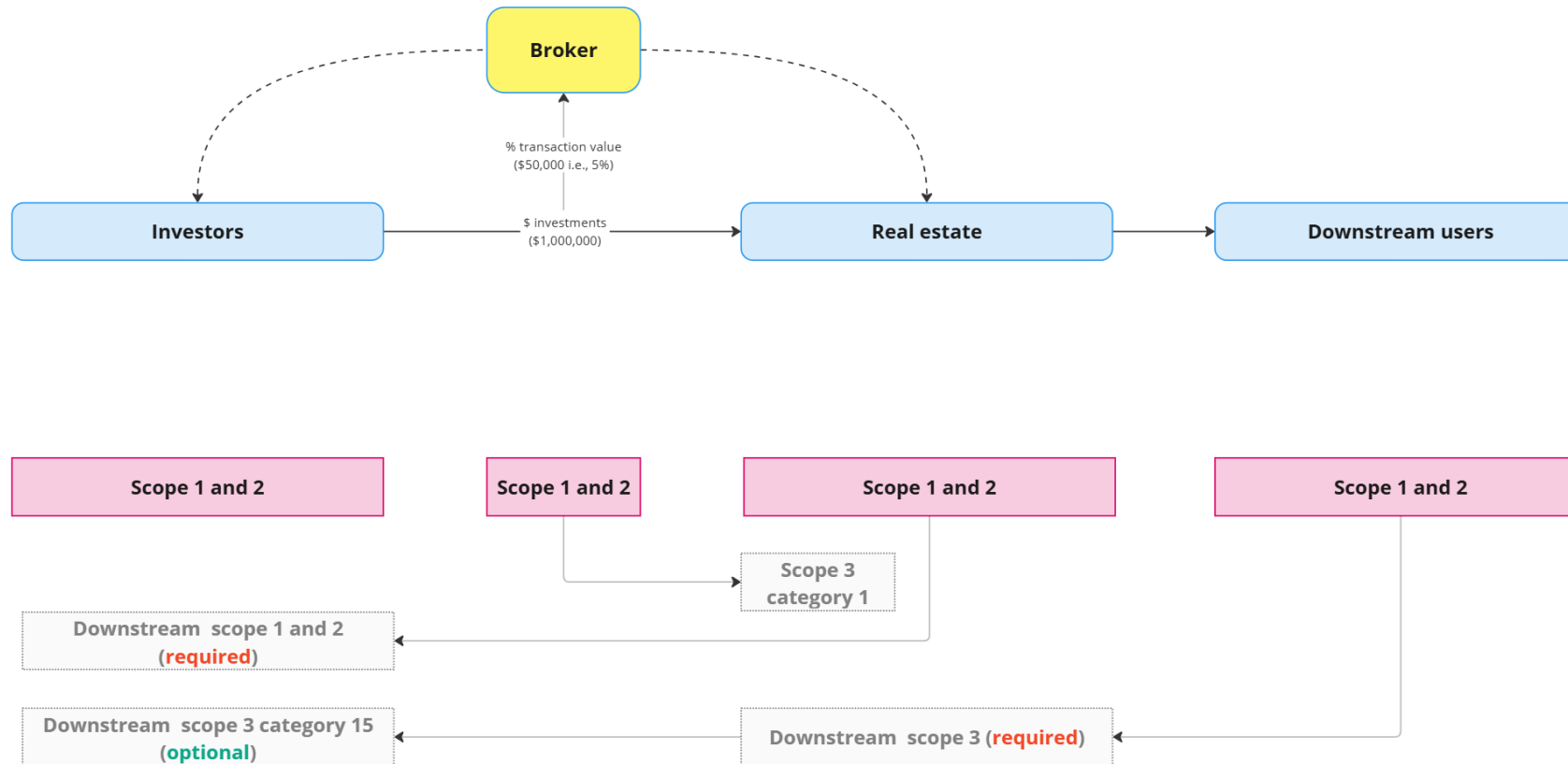
- Compensation payments
- Cash deposits
- Donations
- Use of claims payments (by insured party)
- Derivatives

For each case study

- A **diagrams** was prepared for each case study
 - Refer to the *Supplementary paper B.2*
 - Each diagram ID corresponds with the Examples/Tables in the Discussion Paper
- A **table** applying the draft Intermediary Party Criteria was prepared for each case study (Example)
 - Refer to the *Discussion paper B.2 (section 8.5)*

Diagram for Real estate brokers (Example 5)

- The following diagram and table (next slide) was prepared for all case studies (bar a couple cases)

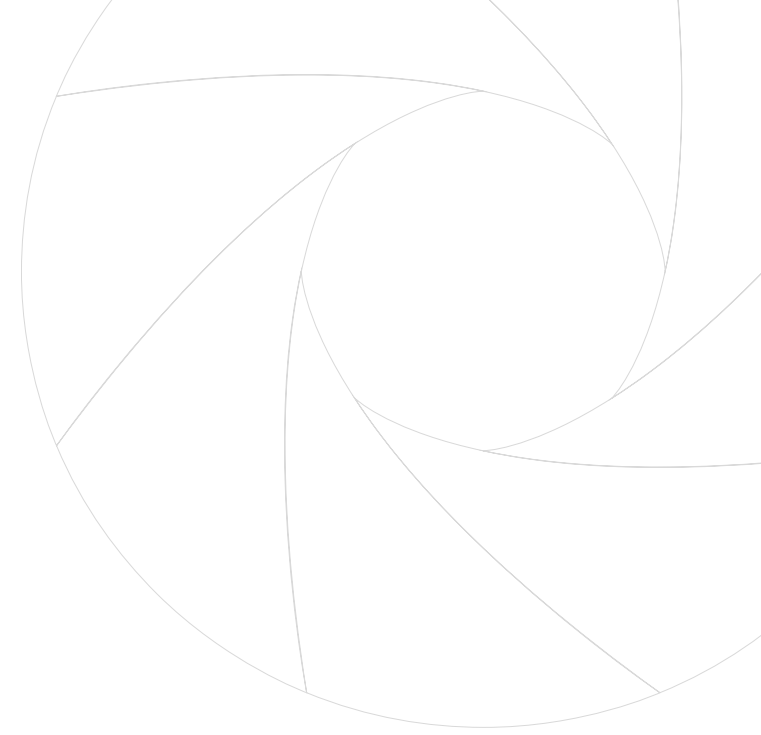


Criteria Table for Real estate brokers (Example 5)

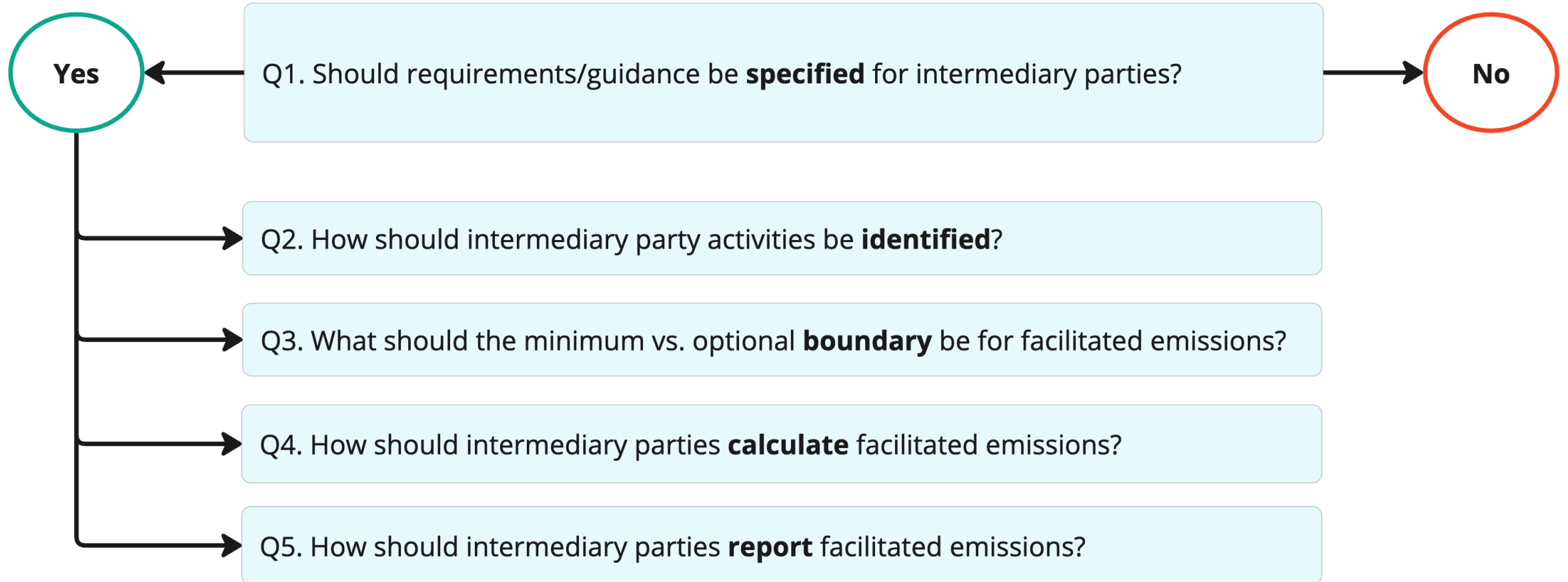
- Using the draft Criteria, **Real estate brokers** would be **identified** as intermediary parties
- Note: Boundary, Calculation, and Reporting considerations will be explored in further discussion

Example 5. Brokers	Party 1 (Seller)	Party 2 (Buyer)	Party 3
Activity/product: Production/consumption of sold product.	Seller	Buyer	Broker
Purchase and/or sell (the above Activity/product)	Yes	Yes	No
Ownership (of the above product)	Yes	Yes	No
Number of parties (involved in the <i>transaction</i>)	Three	Three	Three
Transaction-related income (is generated for said party)	Yes	No	Yes

Q1. Intermediary parties



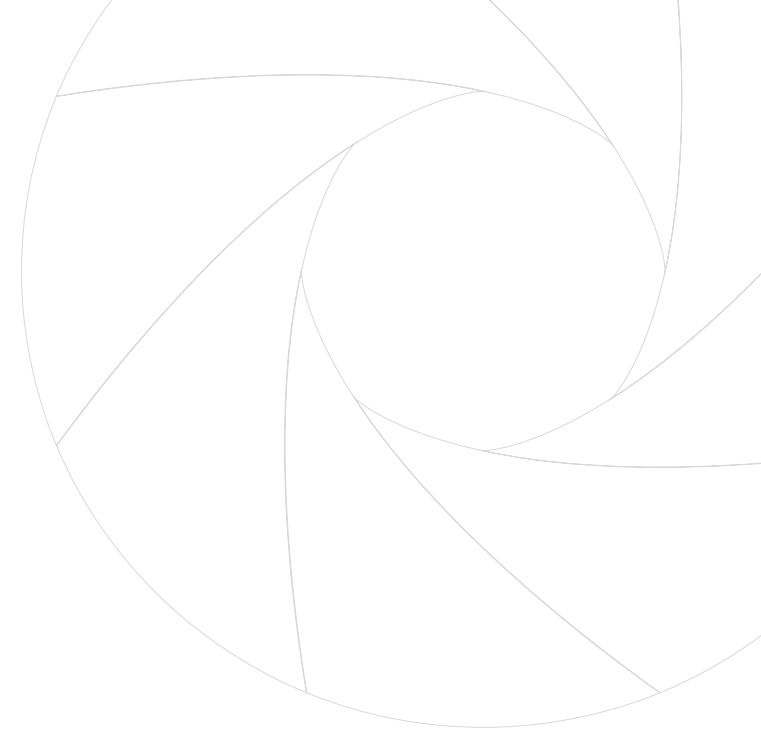
Approach



Q1: Specify requirements/guidance

- Should requirements/guidance be **specified** for intermediary parties?
 - **Yes**, new requirements/guidance are needed to clarify how intermediary parties account for and report emissions
 - **No**, current requirements/guidance are sufficient (i.e. make no revisions)
 - **Abstain**

Q2. Identification



Draft criteria used to identify intermediary parties

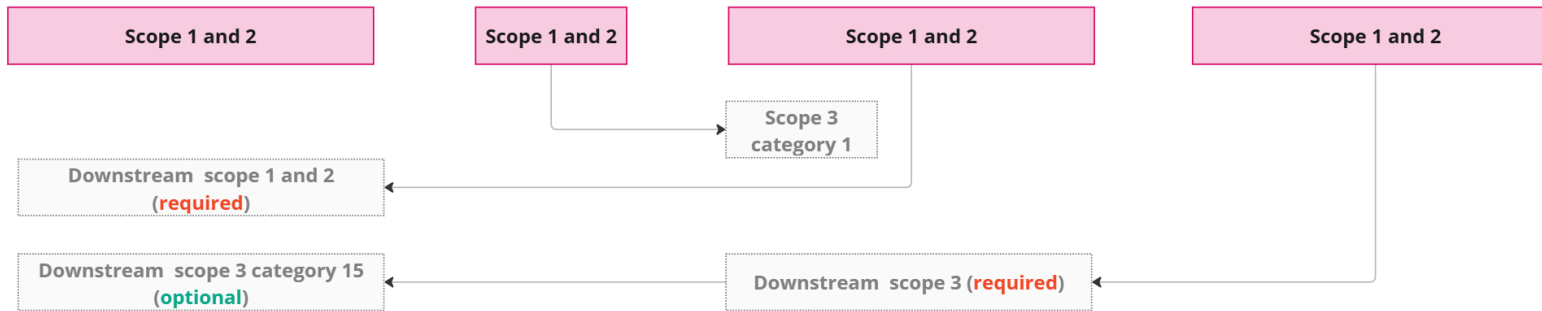
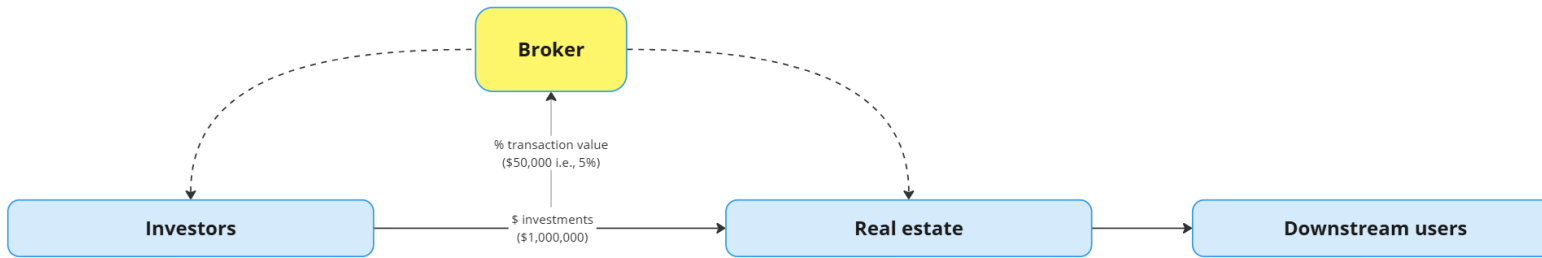
- Intermediary party criteria (draft):
 - A. Purchase and sale:**
 - Rule: Does **not purchase/sell** the transacted product
 - B. Ownership:**
 - Rule: Does **not have legal ownership** over the transacted products
 - C. Number of parties:**
 - Rule: Is **one of three or more parties** between/alongside a buyer(s) and seller(s) of a product
 - D. Transaction-related income:**
 - Rule: **Receives/generates income or derives transactional value** from the exchange of the product, specifically, *because* of the transaction by/between the buyer(s) and seller(s)

Intermediary party activities identified using the criterion

- Underwriters/issuers (Example 4)
- **Brokers** (**Example 5**)*
- **Booking/travel agents** (**Example 6**)*
- Licensing (tied to sales) (Example 8b)
- **E-commerce platform** (**Example 10a**)*
- Platform-based two-sided marketplaces (Example 10b)
- Online payment systems (Example 12)
- Credit card transactions (Example 14)
- **Fourth Party Logistics Provider (4PL)** (**Example 16**)*
- Utility (grid owner and operator) (Example 17a)
- Grid owner/operator (not a utility) (Example 17b)
- Audio-visual streaming services (Example 24)
- Third-party advertisers (performance-based) (Example 25a)

Example 5: Real estate brokers

Should brokers account for the emissions of the life cycle emissions of the sold real estate property?



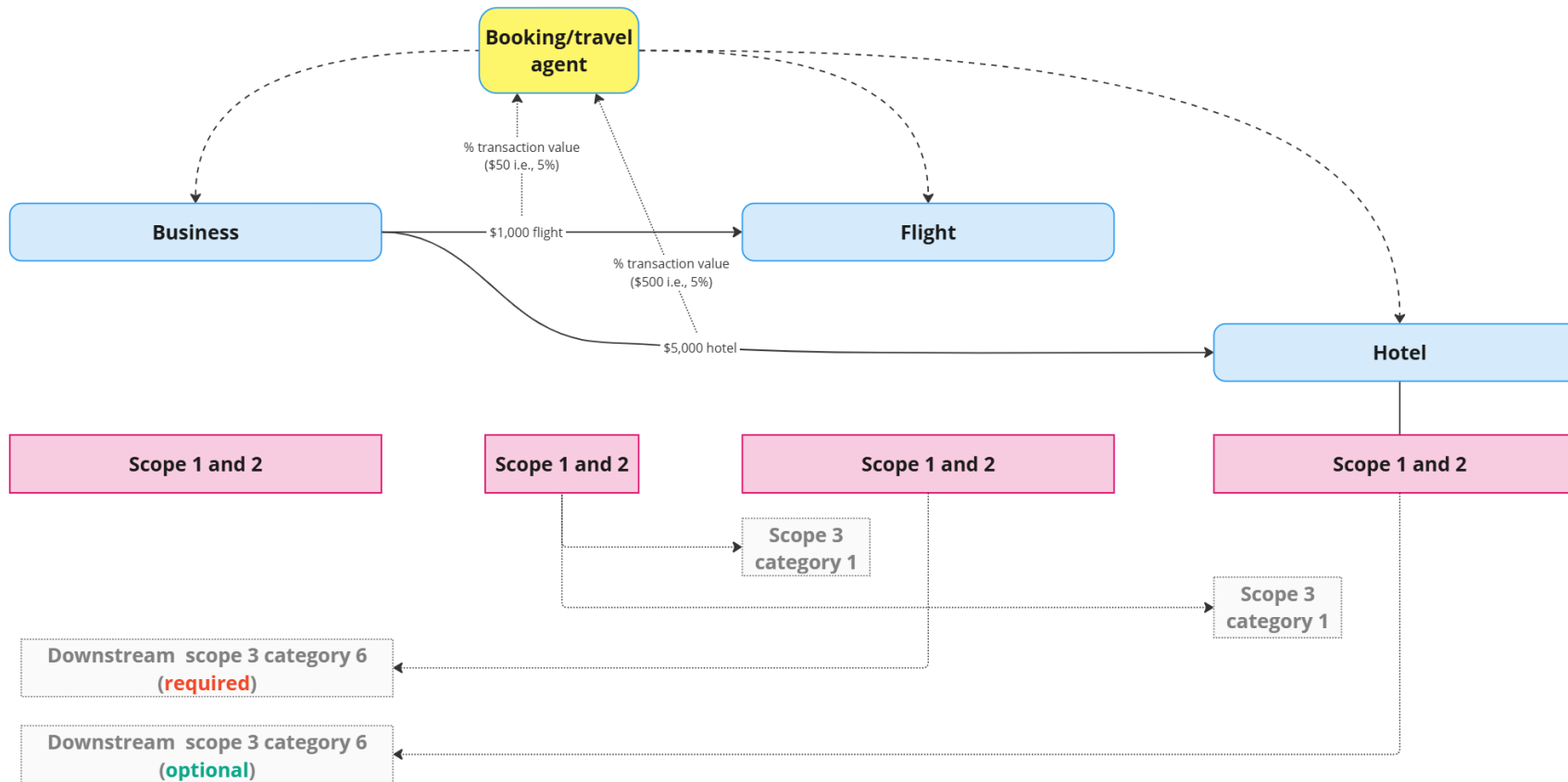
Example 5: Real estate brokers

- Using the draft Criteria, **Real estate brokers** would be **identified** as intermediary parties
- Note: Boundary, Calculation, and Reporting considerations will be explored in further discussion

Example 5. Brokers	Party 1 (Seller)	Party 2 (Buyer)	Party 3
Activity/product: Production/consumption of sold product.	Seller	Buyer	Broker
Purchase and/or sell (the above Activity/product)	Yes	Yes	No
Ownership (of the above product)	Yes	Yes	No
Number of parties (involved in the <i>transaction</i>)	Three	Three	Three
Transaction-related income (is generated for said party)	Yes	No	Yes

Example 6: Travel/booking agents

Should booking agents account for the scope 1 & 2 and/or life cycle emissions of the flight and/or hotel stay?



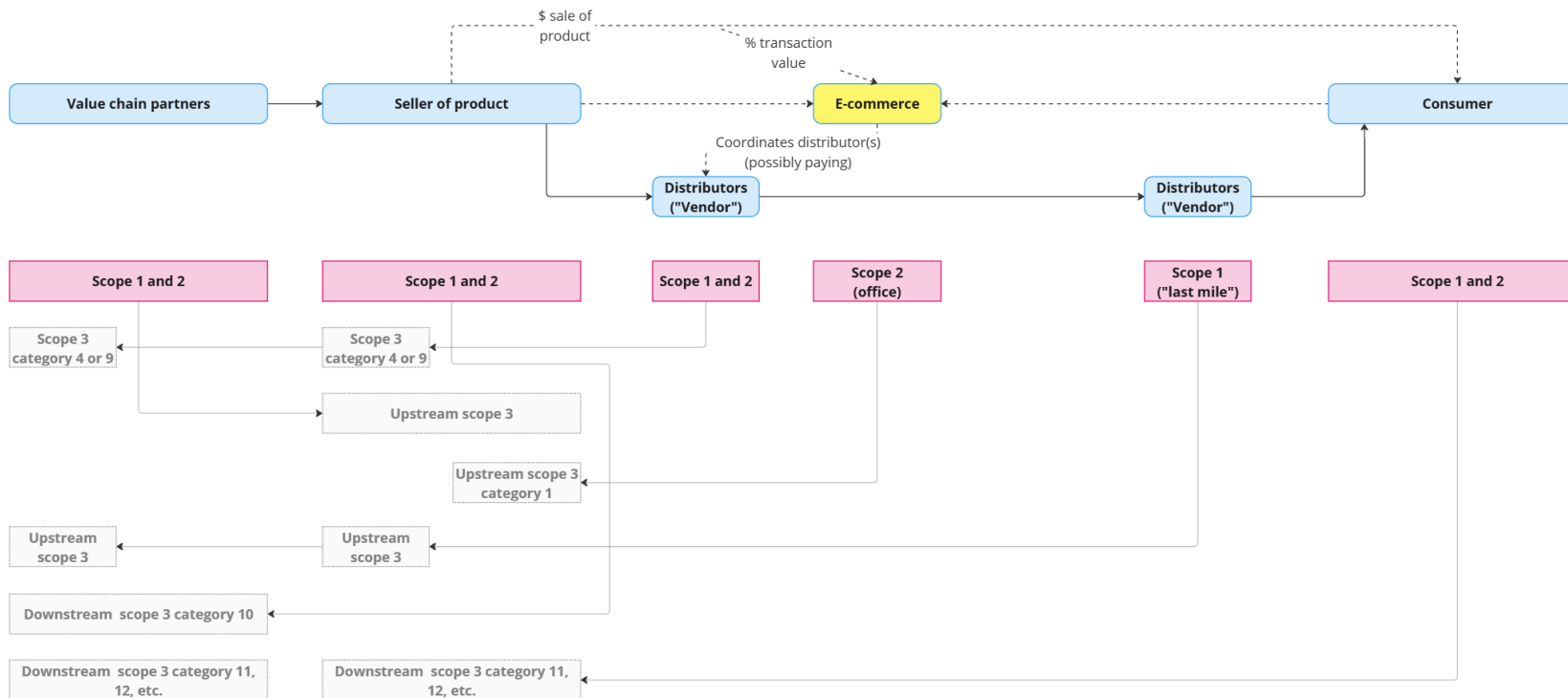
Example 6: Travel/booking agents

- Using the draft Criteria, **travel/booking agents** would be **identified** as intermediary parties
- Note: Boundary, Calculation, and Reporting considerations will be explored in further discussion

Example 6. Booking/travel agent	Party 1 (Seller)	Party 2 (Buyer)	Party 3
Activity/product: Travel activities (bus, flight, hotel, etc.).	Seller	Buyer	Booking agent
Purchase and/or sell (the above Activity/product)	Yes	Yes	No
Ownership (of the above product)	Yes	Yes	No
Number of parties (involved in the <i>transaction</i>)	Three	Three	Three
Transaction-related income (is generated for said party)	Yes	No	Yes

Example 10a: E-commerce platform

Should e-commerce platform account for the life cycle emissions of third-party products?



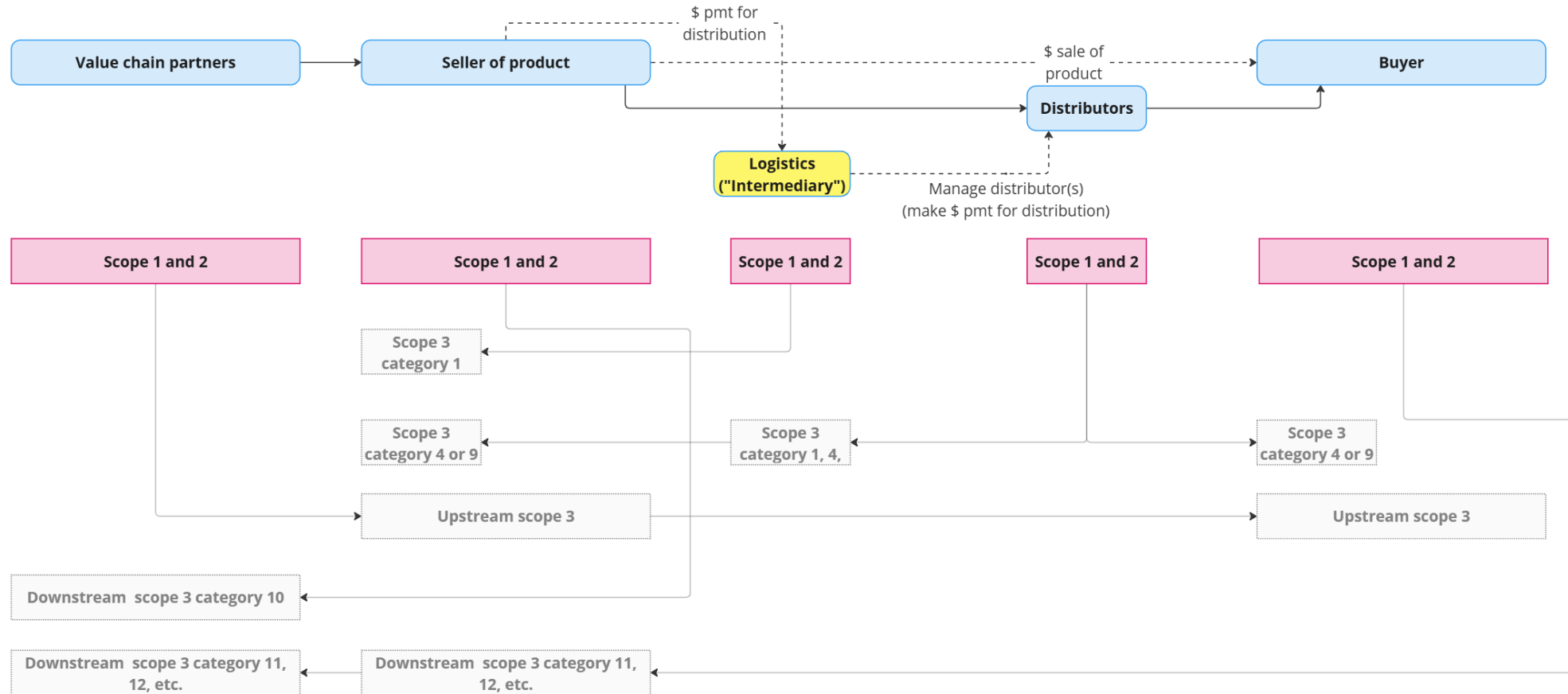
Example 10a: E-commerce platforms

- Using the draft Criteria, **e-commerce platforms** would be **identified** as intermediary parties
- Note: Boundary, Calculation, and Reporting considerations will be explored in further discussion

Example 10a. E-commerce platform	Party 1 (Seller)	Party 2 (Buyer)	Party 3
Activity/product: Production/consumption of sold product.	Manufacturer	Consumer	E-commerce
Purchase and/or sell (the above Activity/product)	Yes	Yes	No
Ownership (of the above product)	Yes	Yes	No
Number of parties (involved in the <i>transaction</i>)	Three	Three	Three
Transaction-related income (is generated for said party)	Yes	No	Yes

Example 16: Fourth-party logistics providers

Should third- or fourth-party logistics providers account for the life cycle emissions of T&D services?



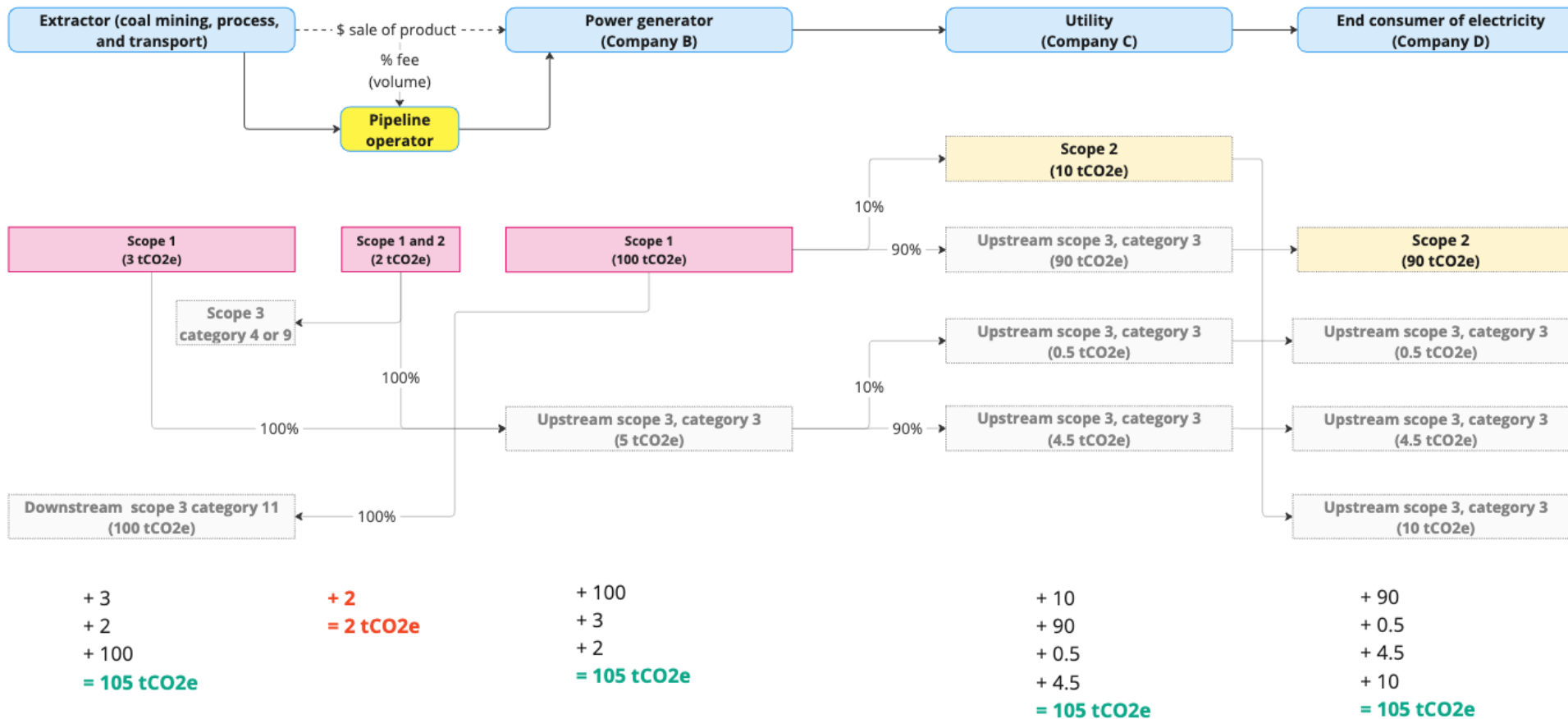
Example 16: Fourth-party Logistics Providers (4PLs)

- Using the draft Criteria, **4PLs** would be **identified** as intermediary parties
- Note: Boundary, Calculation, and Reporting considerations will be explored in further discussion

Example 16. 4th Party Logistic Provider	Party 1 (Seller)	Party 2 (Buyer)	Party 3
Activity/product: Transport and distribution of a product(s).	Transporter	4PL Provider	Client of 4PL
Purchase and/or sell (the above Activity/product)	Yes	No	Yes
Ownership (of the above product)	Yes	No	No
Number of parties (involved in the <i>transaction</i>)	Three	Three	Three
Transaction-related income (is generated for said party)	Yes	Yes	No

Example 18a: Gas pipeline operator

Should gas pipeline operators account for the life cycle emissions of the gas they transport?



Example 18a: Gas pipeline operator

- Using the draft Criteria, **gas pipeline operators** would *not* be **identified** as intermediary parties
- Note: Boundary, Calculation, and Reporting considerations will be explored in further discussion

Example 18a. Oil & gas pipeline	Party 1 (Seller)	Party 2 (Buyer)	Party 3
Activity/product: Extraction/combustion of oil and gas.	Extractor	Fuel buyer	Pipeline operator
Purchase and/or sell (the above Activity/product)	Yes	Yes	No
Ownership (of the above product)	Yes	Yes	No
Number of parties (involved in the <i>transaction</i>)	Three	Three	Three
Transaction-related income (is generated for said party)	Yes	No	No

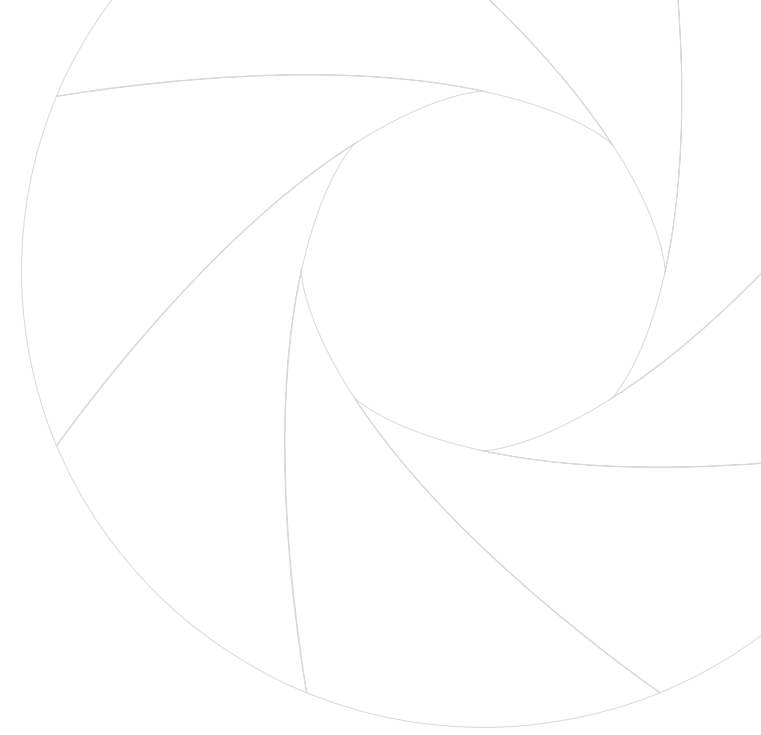
Discussion for Q2. Identification

- **Prompt:** How should intermediary party activities be identified?
 - **Option 1: Criteria-based method** for determining intermediary party activities (using the four criteria presented and detailed in **section 8.3**)
 - **Option 2: Case- or industry-specific method** for determining intermediary party activities
 - **Option 3: Alternative proposed criteria** (not specified)

Case-by-case method

- If TWG members believe that a case-by-case (e.g., industry-specific or business model-type) method should be used to determine intermediary parties, this would involve examining each case study (Example) in the *Discussion paper B.2*
- They are organized as follows (refer to slides 22-26 in Background #2 section in this presentation):
 1. Finance and finance-related
 2. Brokering
 3. Commerce and trade
 4. Financial transaction services
 5. Distribution
 6. Other services
 7. Facilitated and insurance-related

Q3. Boundaries



Discussion for Q3. Boundary (optionality)

- **Prompt:** What should the minimum vs. optional boundary be for facilitated emissions?
 - **Option 1:** Make **optional** the inclusion of intermediary party activities (facilitated emissions)
 - **Option 2: Require** the inclusion of intermediary party activities subject to the **same magnitude significance** (e.g., 5%) as is determined for other scope 3 activities and categories
 - **Option 3: Require** the inclusion of intermediary party activities **in certain cases**, subject to:
 - **Option 3a: Differentiated magnitude thresholds** (e.g., 20%+ of company's scope 3 inventory)
 - **Option 3b:** Subject to **income significance** (e.g., 20%+ of company's total income or revenue)
 - **Option 3c: Case-/industry-specific requirements** for intermediary party activities.
 - E.g., only **require** that brokers and platform-based two-party marketplaces (shall) report
 - **Option 3d:** Subject to **another threshold** (to be developed)

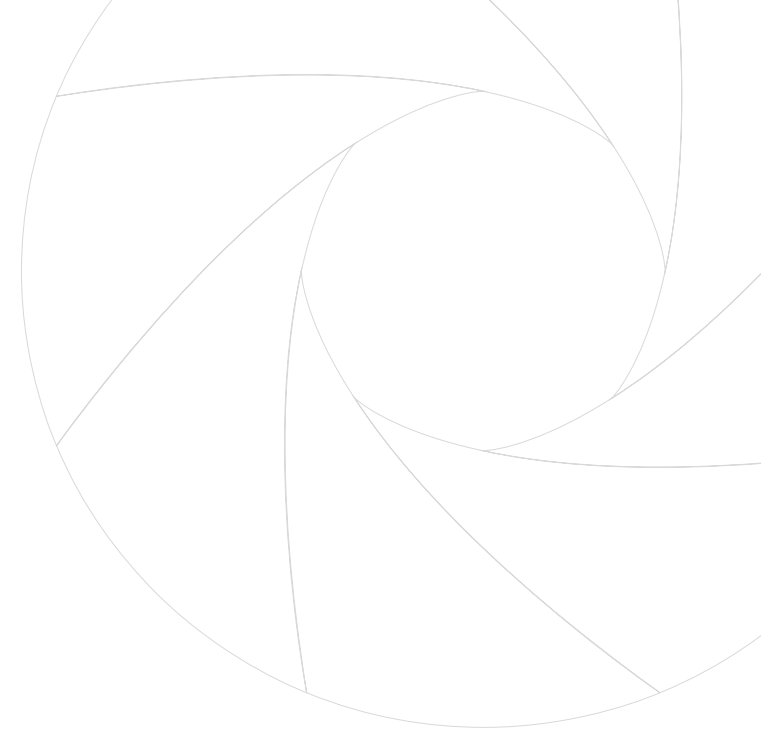
Q4. Calculation



Discussion for Q4. Calculation

- **Prompt:** How should intermediary parties calculate facilitated emissions?
 - **Option 1:** Report **all (100%)** of the emissions attributable to a facilitated product or activities
 - **Option 2:** Report a **fraction (%)** of the emissions, e.g., the income or value earned by an intermediary party as a fraction of the total income/value of the facilitated product or activities
 - **Option 3:** Report all (100%) **OR** a fraction (%) of the emissions (method optionality)

Q5. Reporting

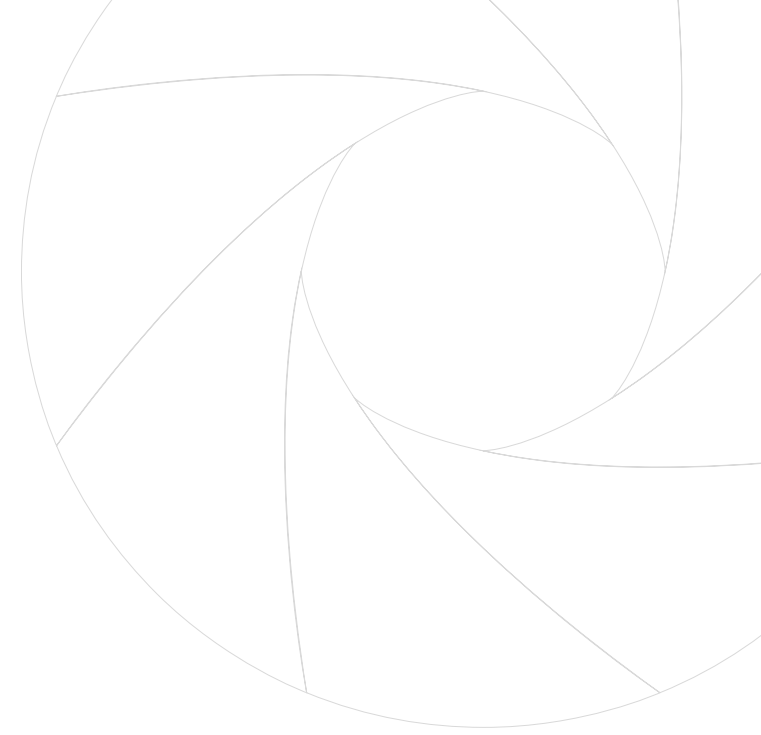


Discussion for Q5. Reporting

- **Prompt:** How should intermediary parties report facilitated emissions?
 - **Option 1:** Report facilitated emissions **separately** (not in a scope 3 inventory)
 - **Option 2:** Report facilitated emissions **disaggregated** in a scope 3 inventory (i.e., distinguished from current minimum boundary scope 3 emissions) using existing categories, as follows:
 - **Option 2a:** Use a new **'facilitated'** boundary, e.g., facilitated use-phase emissions from sold services/products (Category 11) or facilitated C2G emissions of purchased products (Category 1)
 - **Option 2b:** Use a new **'optional'** boundary*
 - **Option 3:** Report facilitated emissions in a new **Category 16** (for intermediary party activities)
 - **Option 3a:** Aggregated
 - **Option 3b:** Upstream/downstream
 - **Option 3c:** Disaggregated by category
 - **Option 3d:** Itemized by intermediary party activity type

* Note: This option is valid only if Option 1 is selected in Q3. Boundary (previous section)

Next Steps



Next steps

- GHG Protocol Secretariat:
 - Distribute the recording, feedback form and poll (as needed) (by Feb 28)
 - Prepare and distribute minutes of the meeting (by Mar 6)
 - Distribute an indicative poll (by Mar 6)
- TWG members:
 - Provide feedback on the discussion if relevant, via the feedback form (by Mar 13)
 - Answer the indicative poll (by Mar 12)

The next meeting B.7 is on March 20th

- TWG members:
 - Please advise if you will not be able to attend the meeting

Thank you!

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