

TACKLING SCOPE 3: CHALLENGES, INNOVATION, AND CORPORATE ACTION



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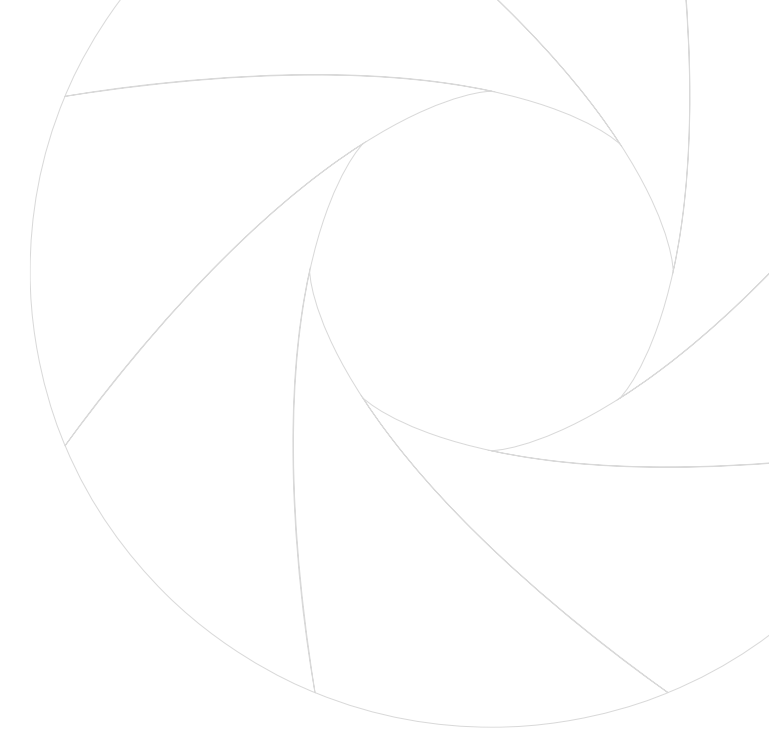
Climate Strategy Lead
Google

Wednesday, 22 April 11:00 AM-12:00 PM

GHG Protocol Overview and Corporate Standards Updates

Wenquan Zhang

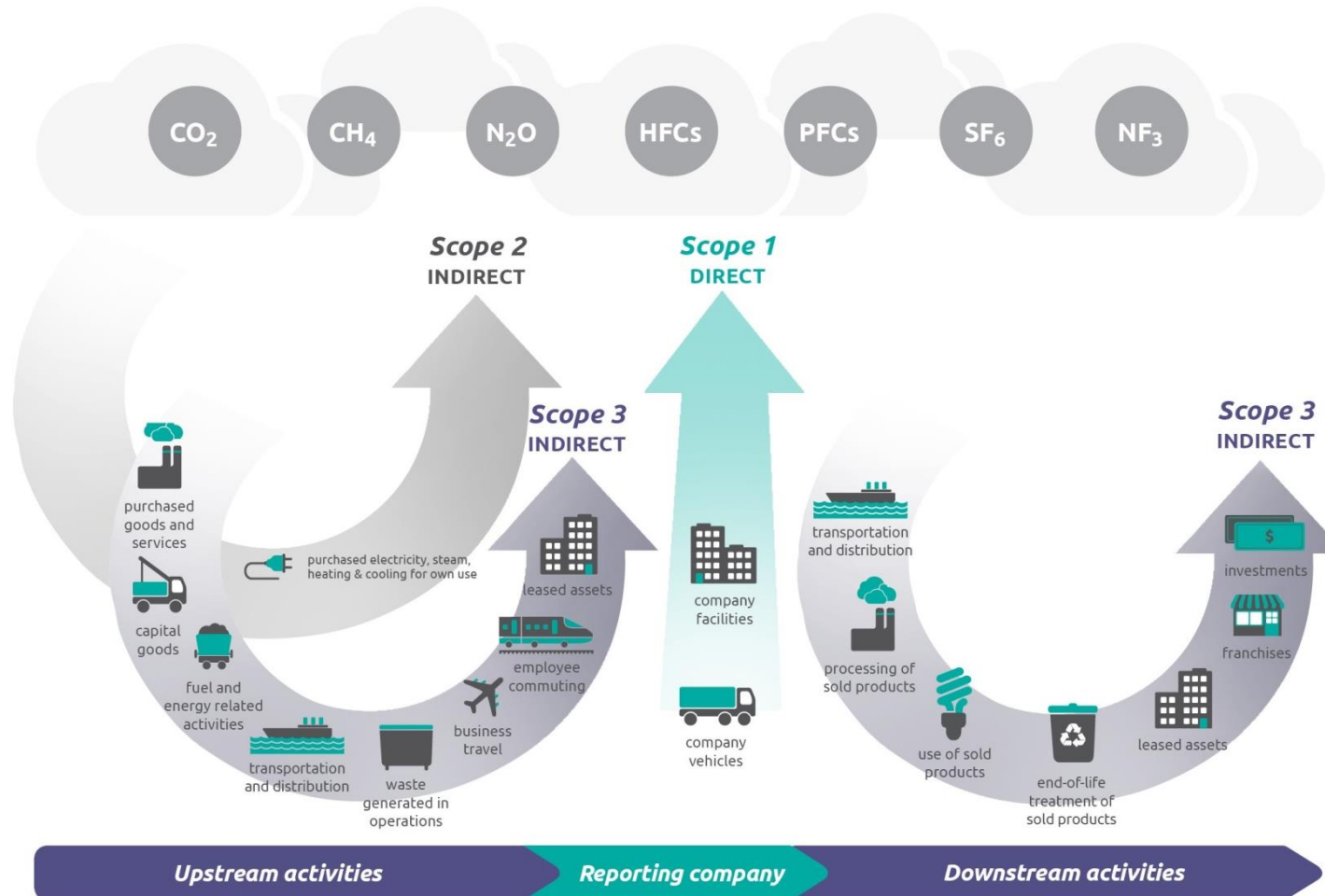
**WRI China
April 23, 2026**



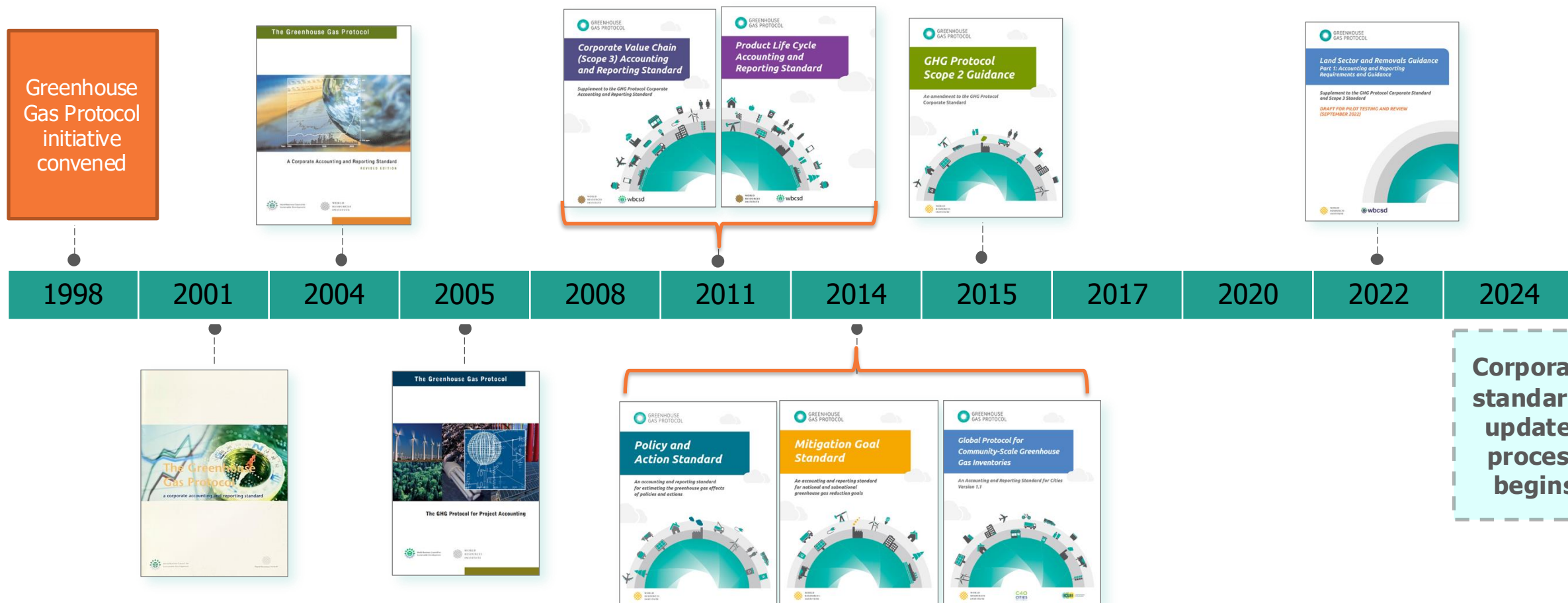
**WORLD
RESOURCES
INSTITUTE**



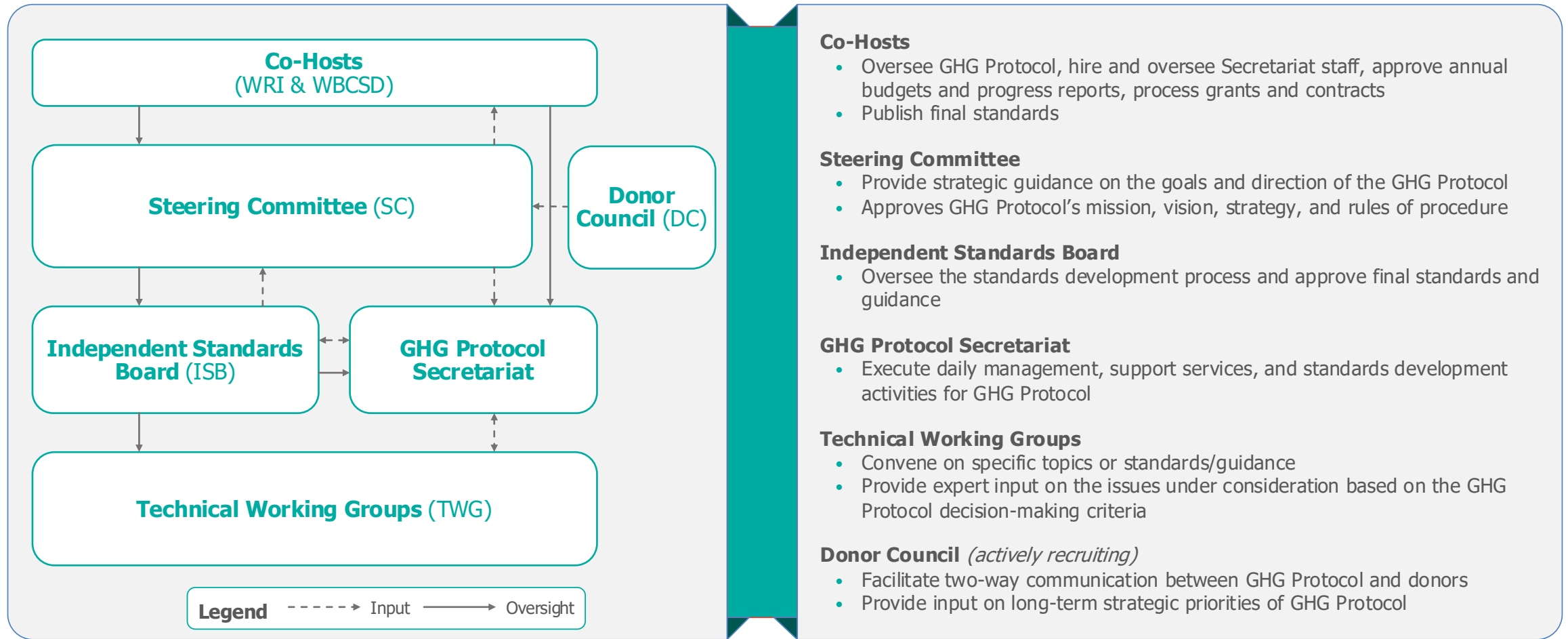
GHG Protocol defines how companies and organizations measure and report their GHG emissions across scope 1, scope 2 and scope 3



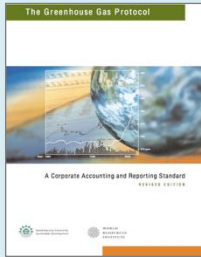
History of GHG Protocol standards



GHG Protocol Multi-Stakeholder Governance Structure



Technical Working Group structure for corporate standards updates



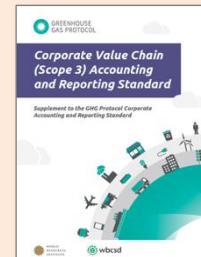
Corporate Standard TWG

60 TWG members,
3 subgroups



Scope 2 Standard TWG

40 TWG members



Scope 3 Standard TWG

68 TWG members,
3 subgroups

Actions and
market
instruments
standard/
guidance

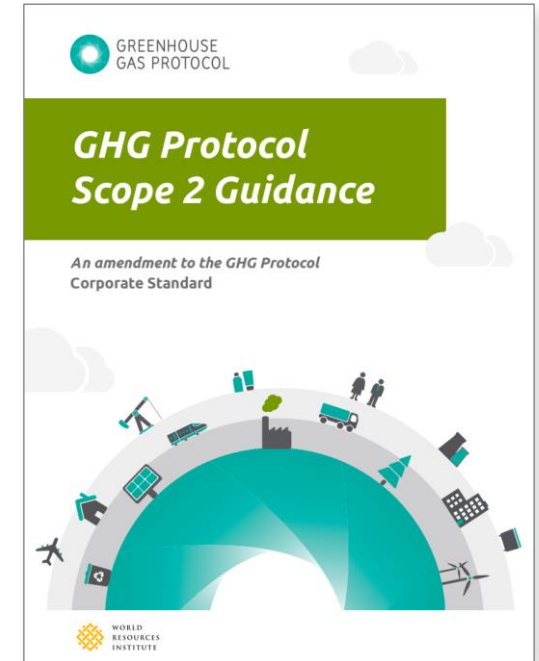
Actions & Market Instruments TWG

36 TWG members

- Outputs and recommendations from all four TWGs go to the Independent Standards Board for decision-making and approval

Scope 2 Standard

- A. Clarify objectives and consider any changes to the required reporting methods
- B. Location-based method technical improvements**
- C. Market-based method technical improvements**
- D. Role of project-based accounting methodology relative to scope 2 accounting
- E. Guidance for regional variation in energy markets
- F. Interaction with policies and programs
- G. Interactions across Scope 2 and Scope 3
- H. Guidance for purchased steam, heat, and cooling
- I. Utility-specific guidance and clarification on T&D losses
- J. Technical methodology guidelines for data providers
- K. Technology-specific guidance



Scope 2 Guidance

→ Second Edition

Scope 3 Standard

General:

A. Materiality and boundary setting

B. Data quality and calculation methods

C. Target setting and performance tracking

D. Reporting and assurance

Category-specific:

E. Purchased goods and services (Category 1)

F. Capital goods (Category 2)

G. Transportation and distribution (Category 4 and Category 9)

H. Waste treatment and EOL treatment of products (Category 5 and Category 12)

I. Business travel (Category 6)

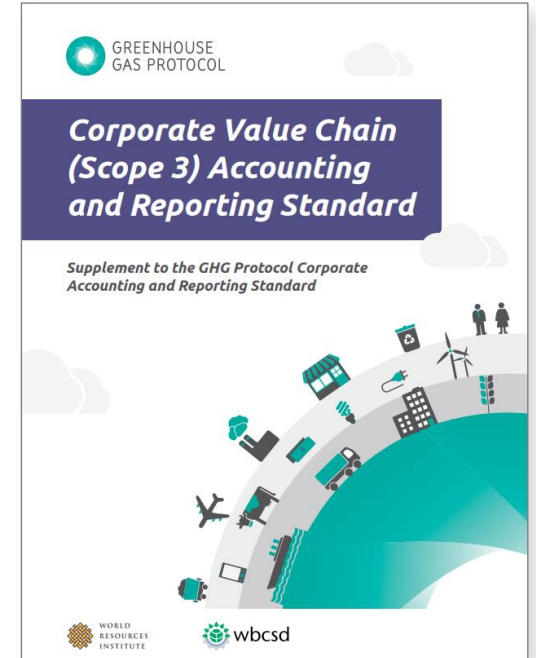
J. Employee commuting and remote work (Category 7)

K. Leased assets (Category 8 and Category 13)

L. Processing and use of sold products (Category 10 and Category 11)

M. Franchises (including licensing) (Category 14)

N. Investments (Category 15)



**Scope 3 Standard +
Guidance**

→ Second Edition

Actions and market instruments

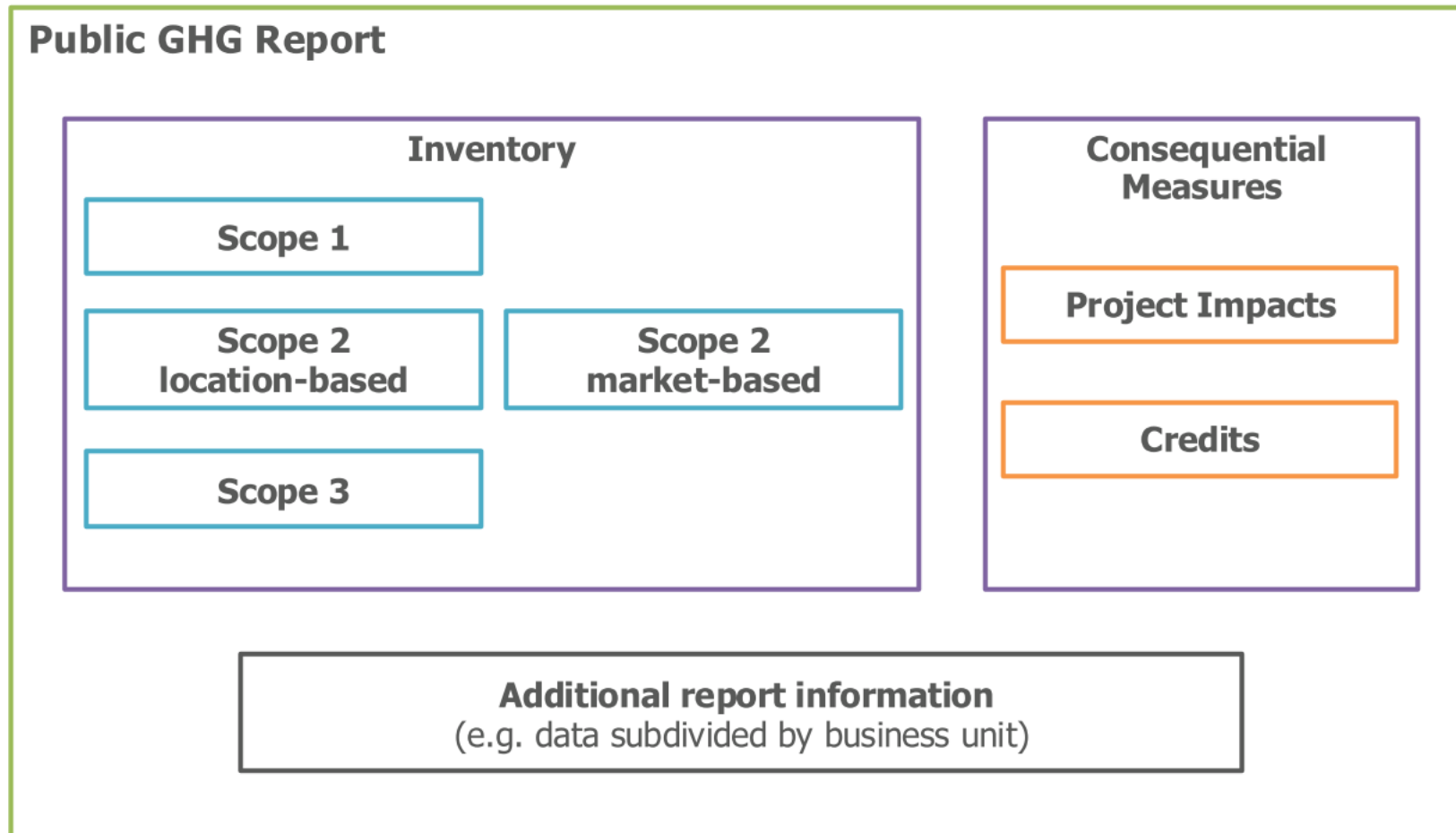
- A. Standardizing relevant terms and concepts
- B. Accounting and reporting objectives and principles
- C. Structure of a corporate GHG emissions report
- D. Appropriate quantification methods for reporting elements (e.g. attributional, consequential)
- E. Role of quantified impacts of corporate actions (within and outside the value chain) in GHG emissions reports**
- F. Role of market instruments in GHG emissions reports**
- G. Accounting requirements/guidance for individual reporting elements
- H. Reporting requirements and guidance for any new elements
- I. Verification/assurance of emissions reports
- J. Guidance to programs and policymakers

Accounting and reporting on the impacts of actions and market instruments in corporate GHG reports

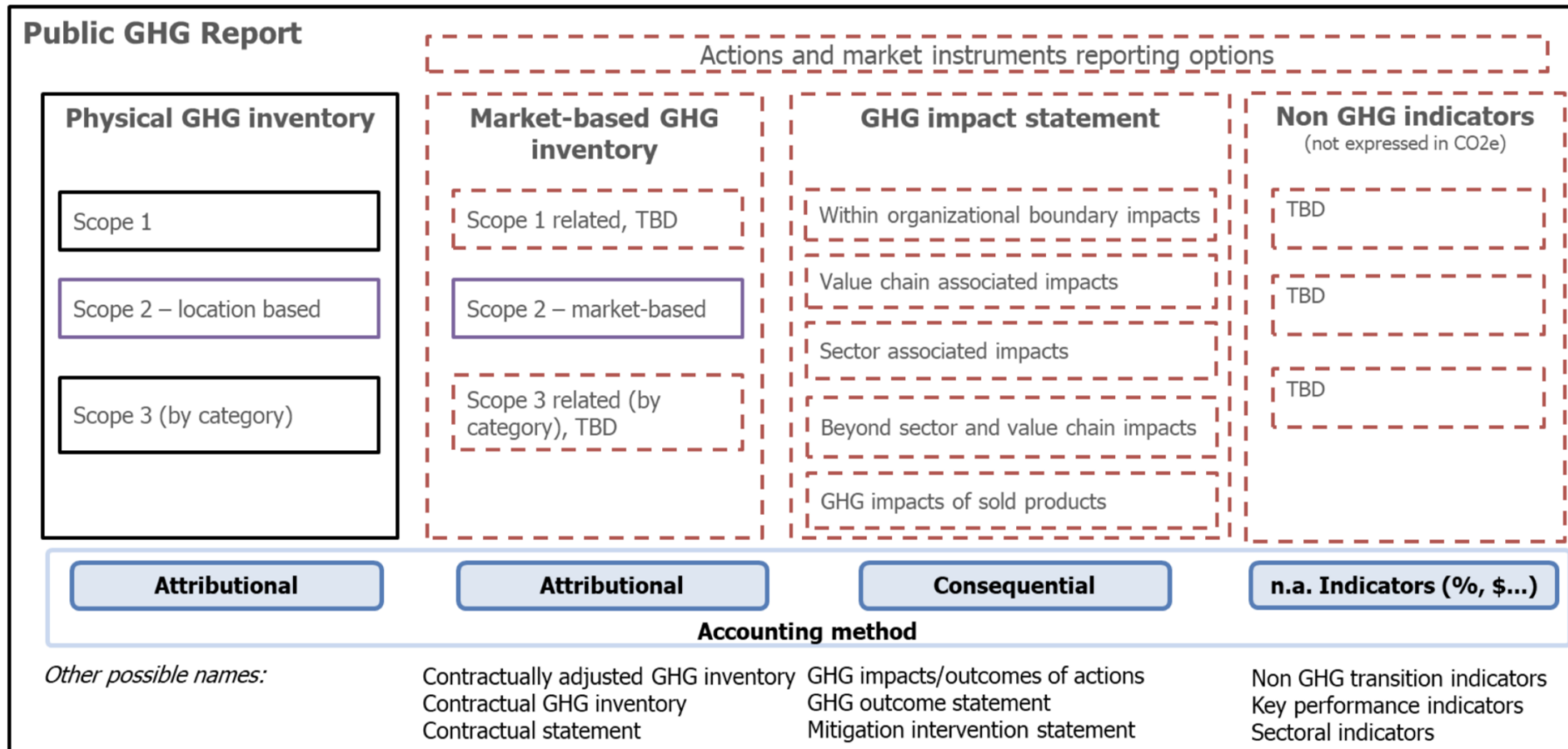


Standard or guidance
building on other GHG
Protocol standards and
guidance

Hierarchy Applied to Current Structure



Reporting statements under consideration



The options for additional statements to account for and report on the impacts of actions and market instruments complementary to the physical GHG inventory.

Solid lines are current elements in published final or draft standards. All elements in red dotted lines are possible future elements, to be determined and subject to change. Purple elements are addressed by the Scope 2 Standard/Guidance.

GHGP China trip





Thank You.

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