



Greenhouse Gas Protocol

Corporate Accounting and Reporting Standard (Corporate Standard), Third 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 Corporate Standard to produce a Third Edition.

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 first edition of the GHG Protocol *Corporate Accounting and Reporting Standard* (*Corporate Standard*) was published in 2001. The [second edition](#) ("Revised Edition") was published in 2004 following a two-year update process based on experience gained in applying the first edition. The second (Revised) edition represents the most recently published version of the standard. An [amendment](#) to the *Corporate Standard* was published in 2013 to provide updated requirements regarding GHGs to include in inventories and how emissions of these GHGs should be reported.

Subsequent to publishing the Corporate Standard (Revised Edition), GHG Protocol developed additional standards and guidance building on the Corporate Standard foundation, including the Corporate Value Chain (Scope 3) Standard, Scope 3 Calculation Guidance, Scope 2 Guidance, and Land Sector and Removals Standard and Guidance (forthcoming).

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](#), [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. Notable developments include:

- The [Sixth IPCC Assessment Report](#) used the strongest language yet to call attention to the urgency of GHG emissions reductions. Released in 2023, it notes that “*there is a rapidly closing window of opportunity to secure a livable and sustainable future for all.*”
- The [Paris Agreement](#), an international treaty on climate change adopted by 196 parties in 2015, indicates there is global consensus and momentum on emissions reductions.
- [23,000 companies disclosed emissions via CDP in 2023](#), compared to [fewer than 10,000 in 2020 and fewer than 5,000 in 2014](#).
- [Over 5,000 companies have emissions reduction targets validated by the Science Based Targets Initiative \(SBTi\)](#), with over 3,000 having net-zero emissions commitments. Companies with SBTi targets must first complete a GHG inventory according to the Corporate Standard.
- The International Sustainability Standards Board's (ISSB) [International Financial Reporting Standard \(IFRS\) S2 Climate-related Disclosures](#) references the Corporate Standard. Several jurisdictions are adopting or have proposed plans to adopt IFRS S2 into regulatory frameworks including in the United Kingdom, Australia, Canada, Japan, Turkey, Nigeria, Brazil, New Zealand, the Philippines, Singapore, Taiwan, and Costa Rica. Regulatory implementation is estimated to impact [between 100,000-130,000 companies](#) globally.
- The European Union's Corporate Sustainability Reporting Directive (CSRD) requires companies to disclose sustainability information and is expected to affect approximately [50,000 companies](#) not currently reporting. Under CSRD, the [European Sustainability Reporting Standards \(ESRS\) E1 Climate Change references the Corporate Standard](#).
- The United States Securities and Exchange Commission's (SEC) [The Enhancement and Standardization of Climate-Related Disclosures for Investors Rule](#), finalized in March 2024, will require an estimated 4,000 publicly-traded companies in the US to disclose information on climate-related risks and opportunities.
- [California's Corporate Climate Accountability Act \(CA Senate Bill 253\)](#), signed into law in 2023 is estimated to impact [5,400 companies](#) with a requirement to disclose emissions using the Corporate Standard.
- An increase in companies having their GHG inventories verified or assured, driven in part by emerging regulatory requirements.

- A proliferation of additional public emissions disclosure platforms, sector-specific guidance, and GHG emissions calculation tools.
- Research on the use and impact of GHG Protocol standards and guidance.

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 *Corporate Standard*, 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 375 responses to the *Corporate Standard* stakeholder survey and over 40 proposals related to topics in the *Corporate Standard*. Survey respondents were from 43 countries across 6 continents, with most respondents being from Europe or North America. Survey respondents included companies, consultants, industry groups, non-governmental organizations, academia and governments, with the majority of respondents being from companies or consulting organizations.

The stakeholder survey included general questions related to user satisfaction with the *Corporate Standard*, the overall need for revisions, and specific challenges faced in complying with the Standard along with proposed solutions. The survey also included questions on specific topics in the *Corporate Standard* including organizational boundaries, operational boundaries, tracking emissions over time, and verification and assurance. Most survey respondents indicated that they were either somewhat satisfied or very satisfied with the *Corporate Standard* and that only minor updates to the standard are needed. Please refer to the *Corporate Standard* [Detailed Survey Summary](#) and [Proposals Summary](#) for further detail on feedback and proposals received from stakeholders.

4. Objectives and scope

Objectives of the revision

The objectives of the revision to the Corporate Standard 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.

- Editorial revisions including refreshing presentation and design; deleting or replacing outdated text, references, case studies; and integrating amendments/annexes, where applicable.

Objectives of the standard

Objectives currently defined in the introduction to the *Corporate Standard* (page 3) are:

- “To help companies prepare a GHG inventory that represents a true and fair account of their emissions, through the use of standardized approaches and principles.
- To simplify and reduce the costs of compiling a GHG inventory.
- To provide business with information that can be used to build an effective strategy to manage and reduce GHG emissions.
- To provide information that facilitates participation in voluntary and mandatory GHG programs.
- To increase consistency and transparency in GHG accounting and reporting among various companies and GHG programs.”

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

Scope and applicability of the standard

The *Corporate Standard* provides requirements and guidance for companies and other organizations of all sizes preparing annual GHG emissions inventories in 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. This scope of work is subject to change during the revision process.

A. Objectives and principles

Relevant chapters: Introduction, chapter 1 (GHG Accounting and Reporting Principles), and chapter 2 (Business Goals and Inventory Design)

- A.1. Revisit stated objectives of the *Corporate Standard* in consideration of the following:
 - Use of the standard in voluntary and mandatory GHG reporting programs.
 - Use of the standard in target-setting programs (e.g., Science Based Targets Initiative – SBTi).
 - Increased integration of sustainability and financial information.
 - Increased demands for GHG inventories to be verified/assured.
 - Use of the standard by stakeholders including reporting organizations, preparers, assurance providers, and policymakers.

- Use of the resulting GHG inventory data by stakeholders including reporting organizations, investors, customers, regulators, and NGOs.
 - Better facilitating comparability across inventories from different reporting organizations.
 - The range of reporting organizations using the standard globally.
- A.2. Develop clarifying language related to uses that the *Corporate Standard* and resulting GHG inventory data are and are not intended for; and delineate the respective roles of the GHG Protocol and reporting programs, target setting programs, etc.
- A.3. Revisit GHG accounting and reporting principles defined in chapter 1 of the *Corporate Standard* in consideration of the following:
- Any updates to stated objectives.
 - Use of the term “materiality” in the *Corporate Standard* beyond the current use case related to verification/assurance and reconciliation of the terms “materiality” and “significance” vis-à-vis the principle of relevance.
 - Principles introduced in the draft GHG Protocol *Land Sector and Removals Standard*: conservativeness (for removals), permanence (of removals), and comparability (optional).
 - Financial accounting principles such as those from the Financial Accounting Standards Board’s Generally Accepted Accounting Principles of the United States of America (U.S. GAAP) or the International Accounting Standards Board’s International Financial Reporting Standards (IFRS).

B. Organizational boundaries

Relevant chapters: chapter 3 (Setting Organizational Boundaries) and sections in chapter 4 (Setting Operational Boundaries) on leased assets.

- B.1. Revisit options for defining organizational boundaries to consider:
- Whether to maintain the three consolidation options currently available (operational control, financial control, equity share), eliminate any of the three options, or narrow to a single required approach to promote consistency and comparability.
 - Adjusting an existing approach or introducing a new approach that better harmonizes with financial accounting and/or with requirements of voluntary and mandatory reporting programs.
 - Specifying a preferred consolidation approach or hierarchy of preferred options.
 - Developing criteria to guide organizations in selecting the most appropriate consolidation approach for different situations.
- B.2. Updates, clarifications, and additional guidance related to existing consolidation approaches including:
- Further clarification on defining operational control, including the addition of specific indicators to facilitate more consistent application, and definitions for different types of assets (e.g., leases, licenses, franchises).
 - Reconsideration of multi-party arrangements to consider factors beyond who controls a facility.
 - Updates and clarifications related to joint ventures and minority interests.

- Integration and update of [2006 amendment "Categorizing GHG Emissions Associated with Leased Assets" \(Appendix F\)](#).
 - Additional guidance on classification of leased assets, including allocation of emissions between lessor and lessee, emissions from purchased heating for leased assets, and in cases of multi-tenant buildings and co-locations.
- B.3. Update terminology used in chapter 3 of the *Corporate Standard* to be more consistent with current terminology used in financial accounting where possible (e.g., terminology used by U.S. GAAP and IFRS).

C. Operational boundaries

Relevant chapters: chapter 4 (Setting Operational Boundaries)

- C.1. Revisit current operational boundary requirements in chapter 4 of the *Corporate Standard* to consider requiring scope 3 emissions reporting, such as through a comprehensive requirement across reporting organizations and scope 3 categories, or with a differentiated or phased approach based on criteria such as an organization's size or sector, the significance of a company's scope 3 emissions, or by scope 3 categories.
- C.2. Consider providing more prescriptive requirements or additional guidance regarding justifiable exclusions from an inventory boundary and expanding disclosure requirements related to exclusions.

D. Tracking emissions over time

Relevant chapters: chapter 5 (Tracking Emissions Over Time), chapter 8 (Accounting for GHG Reductions), and chapter 11 (Setting GHG Targets)

- D.1. Updates to requirements and guidance for selecting a base year.
- D.2. Updates to requirements and guidance for developing a base year recalculation policy and defining a significance threshold and related disclosure requirements.
- D.3. Revisit optionality of reporting emissions for all years included in a GHG statement in addition to the base year to enable tracking of an emissions profile over time.
- D.4. Integration and update of 2005 amendment "[Base Year Recalculation Methodologies for Structural Changes](#)" (Appendix E).
- D.5. Additional guidance for estimating base year emissions for acquired assets where records of emissions activities are limited or non-existent.
- D.6. Revisit reporting requirements for base year recalculation including whether changes due to structural changes versus methodological changes should be reported separately.
- D.7. Requirements and guidance for tracking emissions intensity metrics over time.
- D.8. Additional guidance on how to appropriately disclose the reason(s) for changes in emissions over time.
- D.9. Updates to target-setting guidance to bring up to date and facilitate interoperability with target setting programs (including SBTi).

E. Verification/assurance

Relevant chapters: chapter 7 (Managing Inventory Quality) and chapter 10 (Verification of GHG Emissions)

- E.1. Consider introducing a verification or assurance requirement to the *Corporate Standard* (based on criteria such as scope coverage, level of assurance, frequency and phase-in period, and differentiation by company size or sector).
- E.2. Consider whether a verification/assurance standard or guidance document for assurers should be developed by the GHG Protocol.
- E.3. Additional clarifications in chapter 10 of the *Corporate Standard* including:
 - Clearer distinctions between verification and assurance.
 - More detailed descriptions of what different levels of assurance (e.g., limited assurance, reasonable assurance) entail and related procedures performed by assurance provider.
 - Clarity regarding the concept of materiality and materiality thresholds.
 - How and when historical data should be reassured when there are structural and methodological changes.
- E.4. Additional guidance related to data credibility and internal controls to help companies prepare for assurance.
- E.5. Consider reference to verification or assurance standards in use that have been developed since the last revision of the *Corporate Standard*.
- E.6. Guidance related to qualifications for third-party verification or assurance providers.

F. Data/calculation methodology

Relevant chapters: chapter 6 (Identifying and Calculating GHG Emissions), chapter 7 (Managing Inventory Quality), and chapter 9 (Reporting GHG Emissions)

- F.1. Updates to address data quality and uncertainty to consider:
 - Data quality requirements and additional guidance related to the use of proxies or estimates.
 - A data quality hierarchy.
 - Additional disclosure requirements related to data quality and uncertainty.
 - Additional guidance on developing uncertainty estimates.
- F.2. Additional guidance on calculation methods and their applicability and consider providing a hierarchy of calculation methods.
- F.3. Guidelines for selecting appropriate emission factors and disclosure requirements for emission factor sources.
- F.4. Expanded disclosure requirements related to data sources, significant assumptions, descriptions of methodologies used, and disaggregating emissions obtained using different data collection and calculation methods (e.g., primary versus secondary data).
- F.5. Updates to current requirements in the *Corporate Standard* on required GHGs and global warming potential (GWP) values:
 - Integration and update of [2013 amendment on required GHGs](#) into *Corporate Standard*.
 - Revisit which GHGs companies are required to report on, considering GHGs not governed by the United Nations Framework Convention on Climate Change (UNFCCC).
 - Revisit requirement for companies to report emissions from each required GHG individually.

- Clarification regarding which Intergovernmental Panel on Climate Change (IPCC) Assessment Report (AR) should be used for GWP values.
- Revisit the 100-year GWP as the only required metric and consider additionally a 20-year GWP, particularly for short-lived GHGs such as methane.

F.6. Accounting for indirect climate forcers including radiative forcing in aviation.

G. Organization of the standards and internal/external harmonization

- G.1. Consider reorganization of *Corporate Standard* including how requirements and guidance on a given topic are integrated versus separated and use of numbered requirements and paragraphs.
- G.2. Integration of outputs from other workstreams in the standards updates process (Scope 2, Scope 3, Actions and Market Instruments, Land Sector and Removals) as appropriate to ensure internal harmonization across GHG Protocol standards and guidance.
- G.3. Consolidation of all core requirements across the suite of standards into *Corporate Standard*.
- G.4. Holistic review of interoperability with voluntary and mandatory disclosure programs.

H. Out-of-scope items addressed elsewhere by GHG Protocol

- H.1. Specific updates to accounting and reporting for scope 2 emissions included in Scope 2 Standard Development Plan.
- H.2. Specific updates to accounting and reporting for scope 3 emissions included in Scope 3 Standard Development Plan.
- H.3. Accounting for emissions of biogenic CO₂, addressed in the *Land Sector and Removals Standard* process.
- H.4. Accounting for CO₂ removals, addressed in the *Land Sector and Removals Standard* process.
- H.5. Role of market-based instruments in GHG reporting, included in Actions and Market Instruments Standard Development Plan.
- H.6. Role of project or intervention accounting methods in GHG reporting, included in Actions and Market Instruments Standard Development Plan.
- H.7. User manual for compiling and calculating GHG inventories according to the *Corporate Standard*, under development separately via GHG Protocol Technical Support in coordination with the standards updates process.
- H.8. Updates to emission factors and calculation tools, under development via GHG Protocol Technical Support in coordination with the standards updates process.

I. Out-of-scope items for future consideration after standard revision

- I.1. Development of a new scope 1 calculation guidance document.
- I.2. Development of new standard and/or guidance document for assurance providers.
- I.3. Development of new case studies, to be published separately from the Third Edition of the *Corporate Standard*.

J. Out-of-scope items outside of GHG Protocol's purview

- J.1. Development of new emission factors.

- J.2. Development of program-specific rules and requirements for GHG reduction targets.
- J.3. Development of sector-specific guidance.

6. Deliverables

This standard revision process will deliver the following output(s):

- GHG Protocol Corporate Standard: Corporate Accounting and Reporting Standard (Third Edition).

The *Corporate Standard* 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 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 IPCC Guidelines for National Greenhouse Gas Inventories, 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), Science-Based Target Initiative (SBTi), CDP, generally accepted financial accounting principles, 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 GHG emissions and removals 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.¹

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 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*.

¹ 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.

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

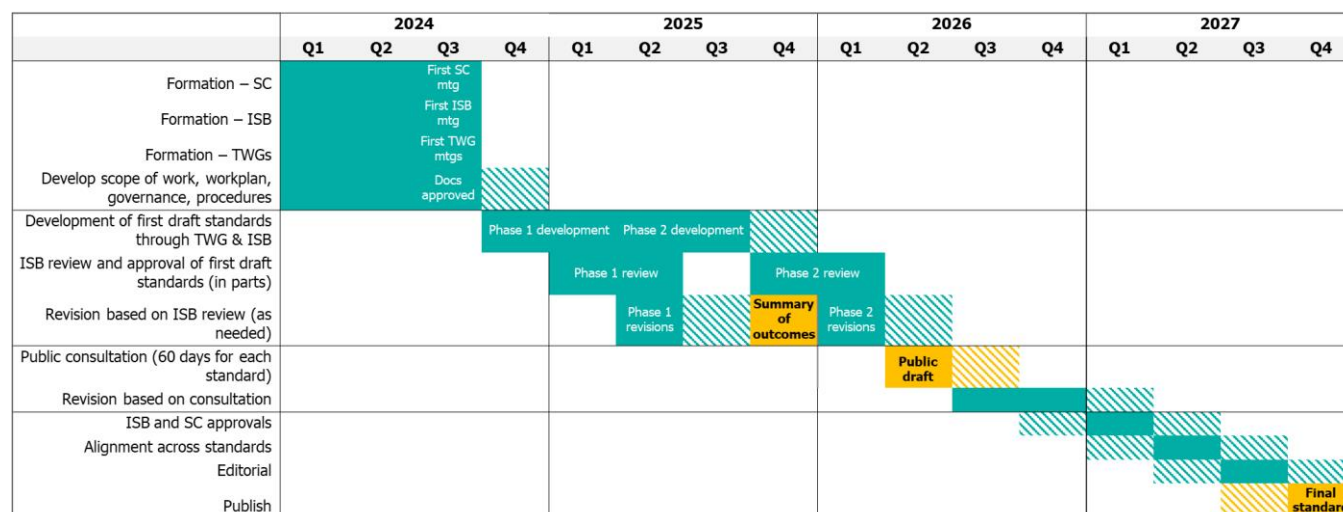
The Corporate Standard update workplan consists of the following stages:

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)²
- Draft for public consultation (estimated Q2 2026)
- Published revised standard (estimated Q4 2027)

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



During the development of the draft revised Standard, the TWG is expected to work in three subgroups to address major topics over two phases as follows:

Subgroup	Phase 1 topics	Phase 2 topics
Subgroup 1	Objectives and principles	Tracking emissions over time
Subgroup 2	Organizational boundaries	Verification/assurance
Subgroup 3	Operational boundaries	Data/calculation methodology

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.

² The summary of outcomes is for informational purposes to provide interim guidance to stakeholders until complete draft standards for public consultation are available.

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:

- Iain Hunt, Corporate Standard Manager
- Hande Baybar, Corporate Standard Manager
- Allison Leach, Corporate Standard 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>.