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Tim Mohin
Chief Executive Officer, Greenhouse Gas Protocol

cc:

- WRI: Ani Dasgupta, Craig Hanson, Pankaj Bhatia, David Rich, Michael Macrae, Elliott Engelmann
- WBCSD: Peter Bakker, Dominic Waughray, Maia Kutner, Chelsea Gillis

Dear Mr. Mohin,

We are a group of energy systems researchers who study the design and impacts of electricity sector carbon accounting methodologies and clean electricity procurement strategies. In response to recent public requests[1,2] to walk back proposed updates to the GHGP scope 2 market-based method (MBM) and effectively maintain the status quo methodology, we wish to articulate several points of consensus on the scientific evidence base underpinning the MBM proposal.

First, we agree unanimously that the current scope 2 MBM does not constitute a legitimate value chain emissions inventory, as it allows for claims of clean electricity consumption where no credible physical relationship exists between generation and demand. This clear disconnect has led to growing public criticism[3,4,5] of the GHGP and widespread acknowledgment[6] of the need for change. While some signatories of this letter argue that the proposed MBM update does not go far enough in establishing a robust and credible value chain emissions inventory, this criticism should not be misinterpreted as support for the status quo. We agree that restricting claims to reasonably approximate physical activity pools (hourly matching and deliverability) and preventing companies from claiming more than their fair share of government-owned or mandated clean generation (standard supply service) would represent meaningful improvements over the current MBM and should be seen as necessary requirements for legitimate scope 2 value chain inventories going forward.

We also agree that an abundance of electricity systems research – much of it peer-reviewed and published in top journals – has demonstrated that the current MBM incentivizes clean electricity procurement actions with minimal impact on real-world emissions.[7-20] As wind and solar power have become increasingly cost-competitive, it has become possible (if not trivial) in many markets to achieve zero scope 2 emissions under the current MBM using only attributes sourced from generators that already existed or

would likely have been built anyway. Wide geographic and temporal boundaries, as well as a lack of restrictions on sourcing from existing or government-mandated facilities, mean that enormous amounts of corporate clean attribute demand can be met in many jurisdictions without adding more clean generation than markets and system planners would have deployed on their own.

Research by signatories of this letter and others has identified three criteria that can together maximize the real-world impact of market-based scope 2 accounting systems: hourly matching, deliverability, and incrementality (i.e., a new-build requirement).[10-20] Each criterion tightens the definition of eligible clean generation, refining the pool that can match a given megawatt-hour of corporate demand and steering procurement toward projects that provide clean energy in times and places where it would not have otherwise been available. Temporal and geographic granularity also incentivize procurement of resources beyond wind and solar by recognizing the locational and reliability value of energy storage, demand flexibility, and clean firm generation technologies, which the current MBM ignores entirely. These actions can catalyze long-run emissions reductions above and beyond the direct consequential impacts estimated in our research, as they accelerate the maturation of nascent technologies that will be essential for broader grid decarbonization.[21]

The proposed MBM update adequately implements the hourly matching and deliverability criteria. It also includes a soft incrementality requirement in the form of its standard supply service guidelines. These guidelines restrict voluntary corporate procurement of government-owned or mandated clean resources, a category that includes a large majority of the world's existing hydropower and nuclear fleets. The signatories of this letter believe that this approach could leave important gaps – particularly in regions where legacy clean generators operate as merchant market participants – and recommend that the proposal be strengthened with an explicit age-based incrementality requirement. Still, we agree that the current proposal already makes zero market-based scope 2 emissions genuinely difficult to reach in many regions, and meaningful impact therefore much more likely than under the current MBM rules.

Finally, we note that criticisms of the proposed MBM update are often rooted in the argument that it increases the difficulty of achieving zero scope 2 emissions. We agree and contend that this is a strength rather than a defect. In addition to making the progress companies report towards such a target more credible, impactful, and differentiable, the added difficulty may increase their motivation to also pursue out-of-scope decarbonization strategies and reporting, including consequential impact accounting and non-GHG metrics. Companies that wish to pursue other strategies in addition to or instead of

minimizing their scope 2 emissions should be encouraged to report on these actions separately under robust standardized guidance developed by the Actions and Market Instruments working group, but this should never come at the expense of a more accurate and credible emissions inventory. Credible and decision-useful inventories are increasingly important as GHGP standards continue to be referenced as the foundation of global regulations on emissions reporting, clean fuels and products, carbon border adjustments, and more.

For these reasons, we urge GHGP to advance and improve on the proposed MBM updates rather than retreat to a status quo that the evidence does not support.

Respectfully Submitted,

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