

# **Greenhouse Gas Protocol Scope 2 Guidance Public Consultation**

## **CONSULTATION RESPONSE**

January, 2026

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Bellona Europa responded to the [\*\*public consultation on the proposed updates to the Scope 2 Guidance of the Greenhouse Gas Protocol\*\*](#), which closed on 31 January 2026.

**We support refining the Guidance to limit Scope 2 reporting to emissions from generation processes physically connected to the reporter's value chain. This clarification is essential to maintain the accuracy and integrity of Scope 2 disclosures, as well as to ensure that this standard incentivises the decarbonisation of the electricity grid.**

We highlight below our positions on the main issues within the consultation.

### **1. Location-based method (LBM)**

We welcome the update to the LBM definition, which improves reporting time granularity up to hourly, as well as geographical accuracy. We also support the explicit consideration of imported electricity. Many power markets already operate on an hourly basis, and hourly tracking is already being used on a large scale worldwide, which shows that the necessary data is available in most cases.

### **2. Market-based method (MBM)**

We support the proposed update to the MBM definition, which reaffirms that contractual instruments form the basis for electricity allocation. We also support the clarification that temporal and spatial matching of instruments is a requirement for unique emissions claims, as this ensures alignment with physical power grid and market realities. Claims requiring clean electricity are only credible and impactful when they reflect how real power markets work.

We support the requirement to source and consume electricity within the same market boundary to reflect deliverability. In the context of Europe, Bellona supports taking ENTSO-E bidding zones as reference, since they reflect physical flows and congestion.

### **3. Standard Supply Service (SSS) & Residual Mix**

Bellona supports the new guidance for SSS to ensure consistent treatment of shared supplies across different market structures, while also protecting the integrity of market-based accounting by preventing the double counting of their attributes. However, Bellona considers that a clear alternative incrementality (additionality) pillar must be designed and defined in the new methodology before SSS is fully implemented. For Residual Mix, we strongly support the use of a fossil-based emission factor as a conservative default, to be applied where neither actual residual mix data nor contractual instruments exist, to avoid double counting of clean electricity attributes.

## 4. Feasibility & Transition Measures

Implementing the new GHG Protocol Scope 2 guideline can require considerable effort from small and medium-sized companies (SMEs). For this reason, Bellona supports the inclusion of a set of transition measures to allow SMEs to adapt to and comply with the new rules.

Bellona agrees with the integration of an hourly matching system with time-limited exemptions at the market boundary level for SMEs. This would encourage consumption to be spread across different locations within the same market. The definition of SMEs must include clear, verifiable criteria that indicate a company's impact.

Furthermore, we support the inclusion of a legacy clause limited to a maximum of 10 years from the execution of the contract. Bellona insists that the system must strike a balance between integrity and feasibility. For this reason, legacy clause eligibility should be limited to higher-integrity, higher-impact instruments, such as long-term power purchase agreements (PPAs).

## 5. Conclusion

**Bellona advocates for a Scope 2 framework that is grounded in the reality of the physical grid, with claims based on hourly temporal alignment and deliverable spatial boundaries.** We see the implementation of these changes as useful steps towards decarbonisation.

### Contact:

#### **Arianna Avallone**

Policy Advisor, Energy Systems  
[arianna@bellona.org](mailto:arianna@bellona.org)  
[eu.bellona.org](http://eu.bellona.org)

#### **Guillermo Ramo**

Senior Policy Manager, Energy Systems  
[guillermo@bellona.org](mailto:guillermo@bellona.org)  
[eu.bellona.org](http://eu.bellona.org)