Enabling Next-Generation Scope 2 Data: A Guide for Suppliers

What to know about Scope 2 revisions as a supplier.

The GHG Protocol's proposed revisions to Scope 2 guidance represent the most significant update to corporate carbon accounting standards in over a decade. For energy suppliers and utilities, these changes don't just affect how customers report their Scope 2 emissions—they fundamentally reshape **the utility's role as a critical data provider and carbon accounting partner** to their C&I customers.

Here are the four key thematic changes you need to know. For a deeper dive, explore *The Electric Utility’s Guide to the GHG Protocol Scope 2 Revisions*.

1. Customers will need **hourly meter and emissions data** from their utilities to accurately reflect consumption matched to supply, regardless if a customer gets standard delivery or is enrolled in voluntary programs.
2. Customers will need more **accessible and timely data** to support their reporting needs, evolving to a more frequent exercise.
3. New and **innovative green tariffs** will be needed to provide **deliverable, hourly clean energy** to customers. Accounting for “fair share” of renewables as part of standard delivery are also changing.
4. Utilities will need to go **above and beyond mandated power source disclosures and RPS compliance reporting** to meet customer’s Scope 2 reporting needs.

Case Study: Southern Company

Singularity and Southern Company have made strides to deliver first-of-its-kind hourly electricity consumption, Scope 2 emissions, and supply mix data to customers. The Singularity platform makes this data available to customers through an interactive dashboard with robust reporting capabilities.

The opportunity at a glance.

Prepared utilities have an opportunity to not only meet a critical need for large customers, but also to:

- **Attract and engage high-demand customers** by delivering timely, valuable data insights.
- **Enhance the customer experience** and scale next-generation green tariffs that align with the updated GHG Protocol Scope 2 guidance and support customers’ sophisticated carbon-free energy goals.
- **Leverage centralized data internally** to streamline environmental reporting, regulatory compliance (e.g., RPS), program administration, and EAC/REC management for greater operational efficiency.

A look into the future of customer data requests.

To meet evolving Scope 2 guidance, C&I customers will soon be increasing their asks for hourly Scope 2 emissions, load and supply mix data. Specifically, suppliers should be prepared to provide:

- **Hourly meter data:** either their interval meter data, or monthly bill data that has been shaped to hourly using hourly load profiles for their customer class/building type.
- **Hourly standard delivery mix/emissions factors** for standard ratepayers to calculate their market-based Scope 2 emissions (retail carbon rates).
- Customer specific data, typically for green tariff subscribers or customers with special contracts
    - **Hourly personalized resource mix:** The resources a customer can claim based on their specific load profile, rather than the utility's total supply mix. Broken down by resource type, including the percentage of clean or carbon-free energy (CFE), and any customer program-specific sources such as sleeved PPAs or green tariffs.
    - **Hourly personalized Scope 2 emissions**: total emissions based on the match between how delivered resources match their load profile.
    - **Attestation/retirement reports** for purchased electricity (e.g., EACs/RECs) managed on behalf of the customer or retirement reports in the registries.

Large customers operating across multiple utility territories are also likely to request **standardized data formats and API access.**

Case Study: Constellation

With Constellation's diverse portfolio of carbon-free resources, they match customer usage up to 100% of every hour with time-aligned CFE generated in the same grid. Constellation also provides on-demand access to our reporting platform with insights into hourly energy sources, emissions rates, and consumption trends.

Case Study: Entergy Arkansas

Entergy Arkansas offers one of the world's first 24/7 CFE tariffs, providing hourly CFE matching with consumers' electricity needs. Go ZERO provides REC and AEC offerings, with certificates retired on a customer's behalf. Customers may also subscribe to 24/7 time-matched reporting of Scope 2 emissions.

What to keep in mind.

- Remember that **hourly accounting ≠ 24/7 CFE tariff**. You can provide hourly accounting and reporting without offering a 24/7 CFE tariff. Starting with hourly Scope 2 reporting still delivers significant benefits to your customers while laying the groundwork for potential future tariffs.
- **Prioritize customers and scalability**. You may need to scale your solutions—from annual to hourly accounting—to meet diverse customer demands. This is where scalable software solutions, rather than cumbersome spreadsheets or internal BI tools, can make a real difference.
- **Data quality and consistency are foundational.** Having a trusted partner to guide you on data integration and accounting methodologies is key to ensuring accurate and credible reporting.

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