ATAG AIR TRANSPORT ACTION GROUP

IATA

TERRA CARTA Sustainable Markets Initiative

Greenhouse Gas Protocol: aligning on the SAF challenge

Webinar

30 April 2025

Agenda

Item	Topic	
1	**Welcome and introduction** └ Anti-trust briefing	ATAG AIR TRANSPORT ACTION GROUP
2	**Situation challenge**	IATA · IAEG · ACI
3	**Solution with, and ahead of, GHG-P**	Sustainable Markets Initiative · Microsoft · IAG
4	**Potential for SAF scale-up unlock**	Jet Zero Council Australia
5	**Open discussion**	All
6	**Conclusions and next steps**	ATAG AIR TRANSPORT ACTION GROUP

Anti-trust briefing

Do not discuss:

- Pricing, including fares and service charges
- Commissions
- Bids on contracts
- Allocation of customers
- Geographic / product market allocations and marketing plans, including expanding and withdrawing from markets
- Group boycotts
- Your commercial relations with agents, airlines or other third parties
- Any discussion aimed at influencing the independent business decisions of competitors

You will be asked to leave the meeting, or the meeting may be terminated if such discussions occur.

All discussions count, even informal ones outside the meeting room.

Call protocol

The presentation will be shared by email after the call.

Please **remember to mute** your line when not speaking!

If you would like to intervene, please raise your hand – we encourage participation in the open dialogue!

You can also use the chat box for questions during the presentation and any links you'd like to share.

Who's on this webinar?

Airlines | Airports | ANSPs | Aerospace
SAF producers | Tourism | Logistics

Consultancies | Finance institutions
Action groups | Banks

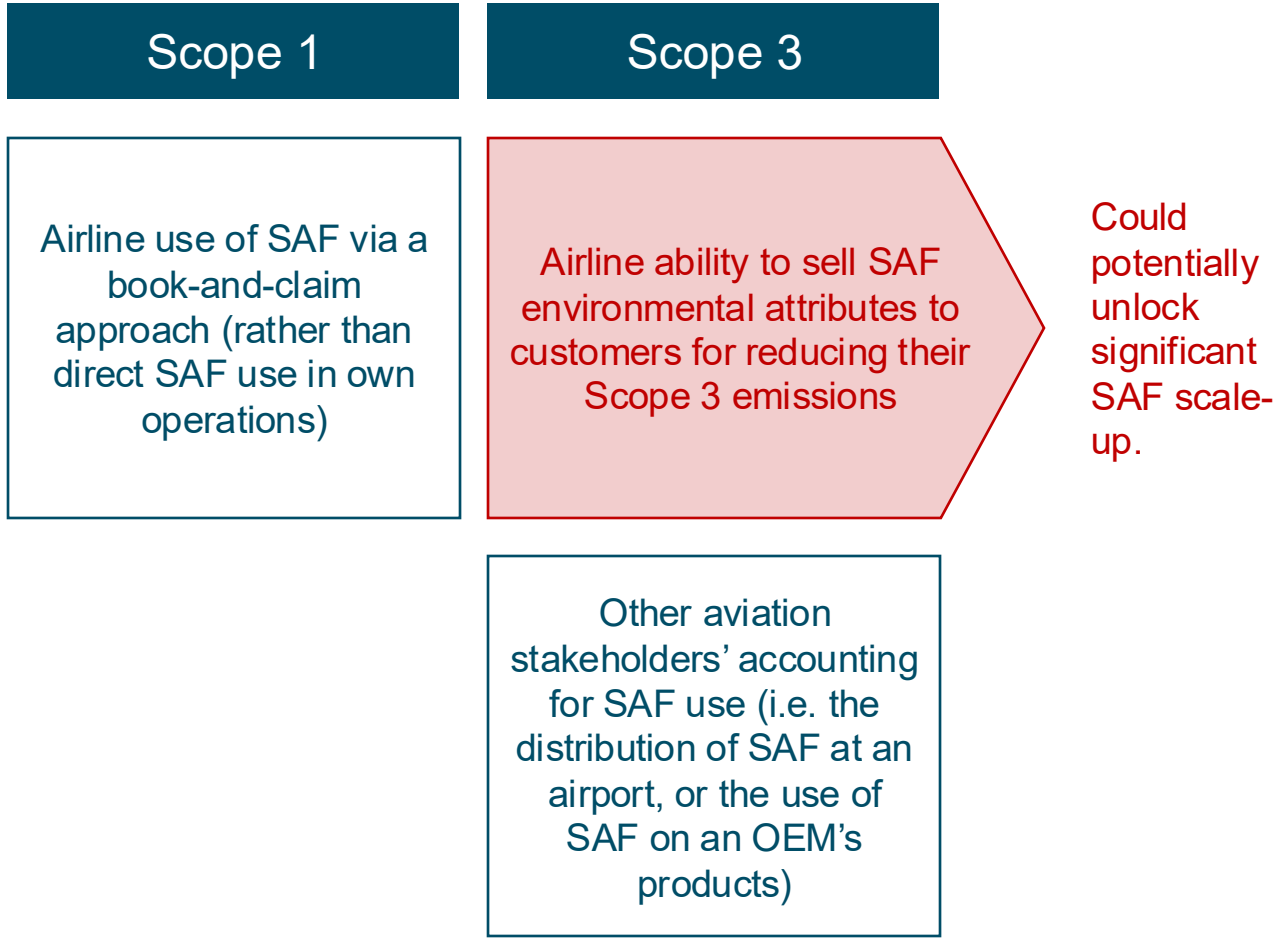
Purpose of this webinar

Unclear guidance from GHG-P on the accounting for SAF, particularly in a book-and-claim situation.

- Leads to questions of how to display in accounts and for auditing.
- SBTi guidance has so far been waiting for GHG-P to clarify (although SBTi seems to be willing to move ahead).

A number of groups and companies trying to resolve this.

Want to ensure a common understanding of the situation and process.

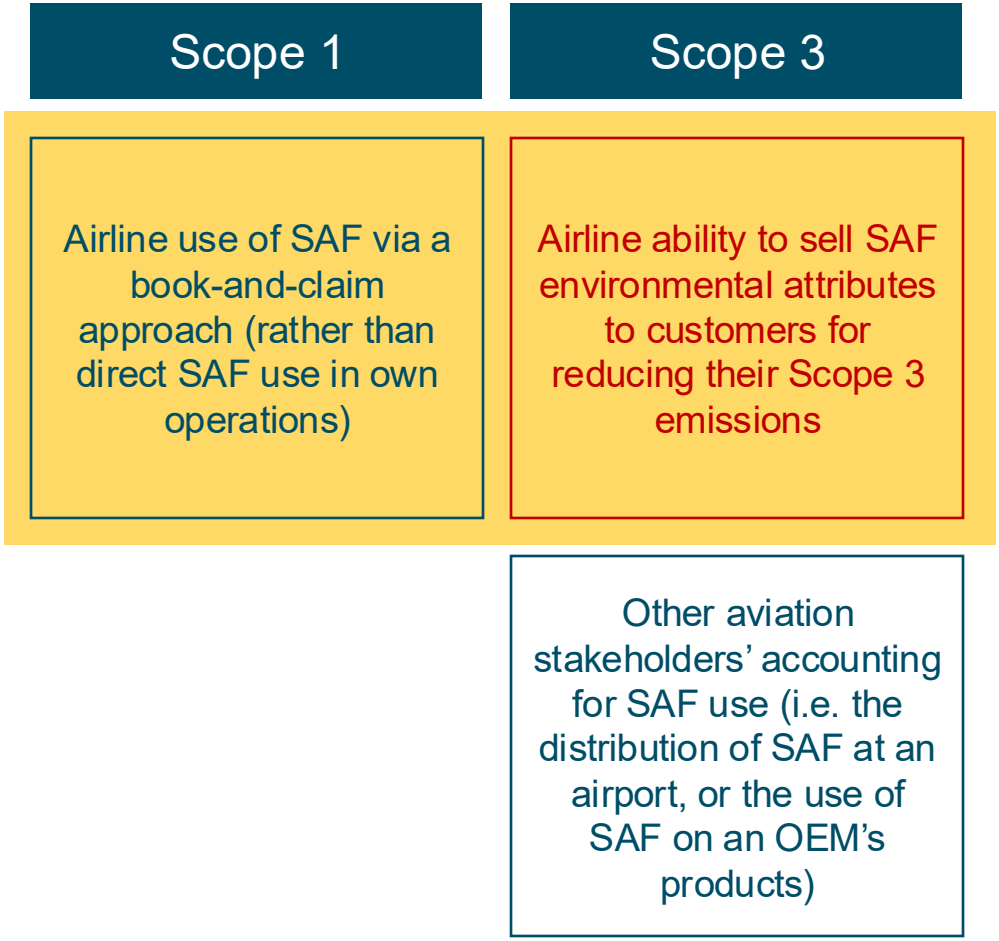


Greenhouse Gas Protocol: aligning on the SAF challenge

2 Situation Challenge

Azim Norazmi
IATA

Focus session



Current interpretation of the GHGP standards (related to SAF accounting) & challenges to airlines

Azim Norazmi

Manager, Climate Policy

International Air Transport Association (IATA)

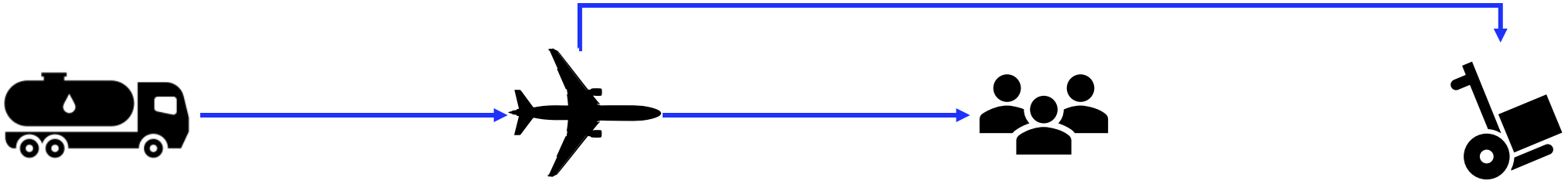
The GHG Protocol standards document commonly used by airlines for ESG reporting

Aspects	Corporate Standards	Project Protocol	Scope 3 Standard (Corporate Value Chain)
Status	Published	Published	Published
Scope	Entire organization	Specific Projects/ Mitigation Intervention	Scope 3 Emissions (full value chain, including upstream and downstream)
Measures	Total GHG emissions (Scope 1, Scope 2 and Scope 3)	Emissions reductions vs. Baseline emissions	15 categories under Scope 3
Timeline	Annual reporting	Project lifetime or crediting period	Annual reporting
Application	Annual Sustainability Reporting, CDP, SBTi, some regulators (for public listed companies)	Carbon offsets, mitigation projects, etc.	Supplier engagement, corporate clients reporting, and emissions from product sold
Example	Airlines annual footprint / GHG inventory	Carbon emissions abated from SAF use	Emissions from purchased jet fuel, cargo shipments, corporate travels

Other relevant guidance documents from GHGP

Aspects	Scope 2 Guidance	Scope 3 Calculation Guidance	Land Sector Removal Guidance	Actions & Market Instruments
Status	Published	Published	**Draft Published (final expected late 2025)**	**In development (first draft expected late 2025 with public consultation)**
Scope	Purchased/Used electricity (location-based and market-based)	Detailed methods for each Scope 3 categories	Bioenergy, carbon removals, land-use	Market-based emissions accounting for fuels
Measures	Electricity consumptions and market instruments (RECs)	Scope 3 category-specific calculation approaches	Accounting for biogenic CO2 and carbon removals	Purchased-based approach (i.e., SAF certificates)
Timeline	Annual reporting	Annual reporting	Annual and project basis	Annual and project basis (expected)
Application & Example	Purchased electricity from airports, operations, offices, data centers, etc.	More accurate Scope 3 reporting, including SAF upstream emissions	SAF lifecycle analysis, carbon removal projects, accounting for CO2 uptake and release for bio-based SAF	Book and claim SAF crediting for airlines and their customers

Deep dive: Basic GHG accounting for the aviation value chain (fuel-related only)



Fuel supplier	Airlines / Aircraft Operator	Passengers / Corporate Customer	Air Cargo Forwarder/Shipper
Scope 3 Category 11 (Use of sold Products)	Scope 1 (Burning of Jet Fuel)	Scope 3 Category 6 (Business Travel)	Scope 3 Category 4/9 (Upstream/Downstream transportation and distribution)
Emissions = Fuel sold x Emissions factor	Emissions = Fuel consumed x Emissions factor	Emissions = Fuel used/purchased x Emissions factor	Emissions = Fuel used/purchased x Emissions factor

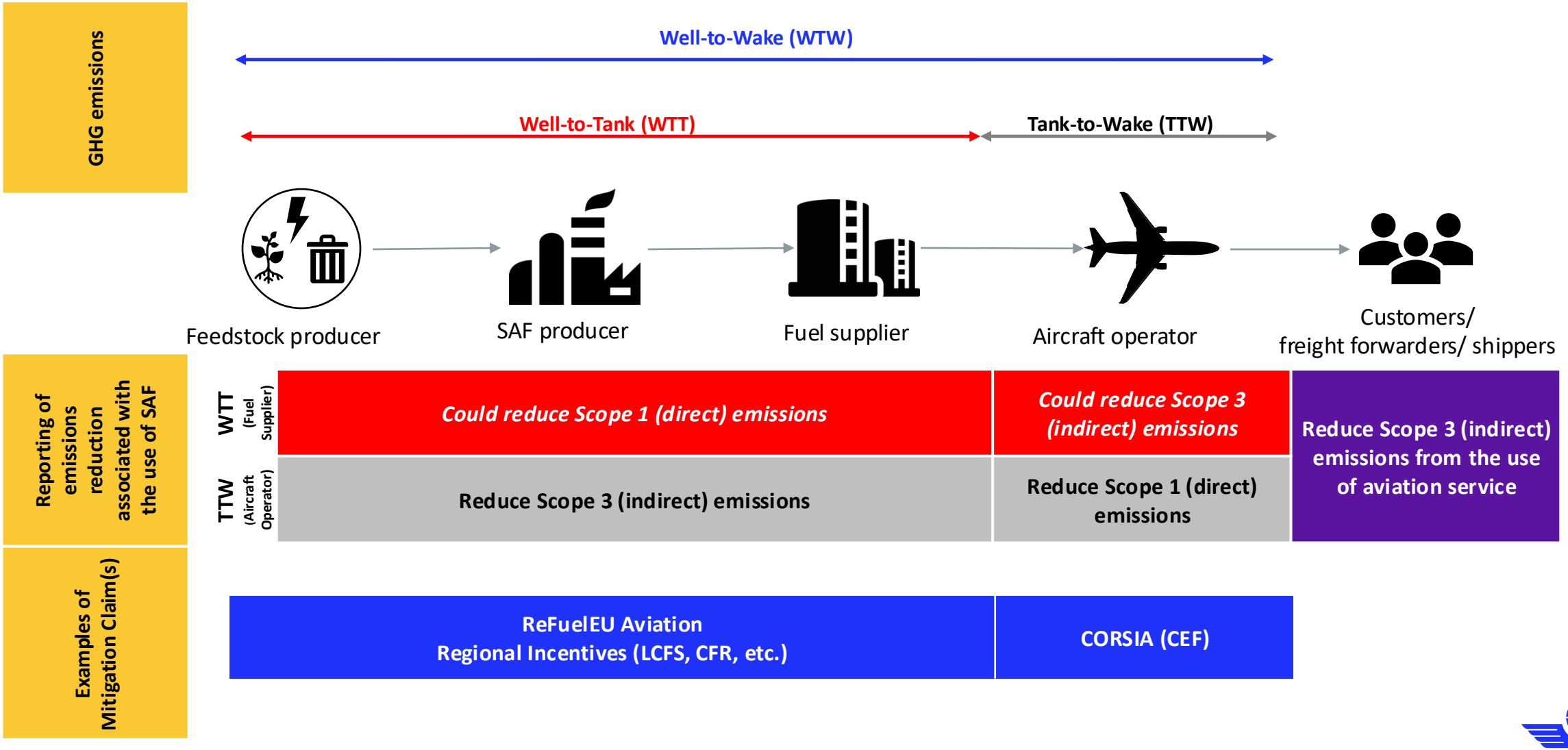
Also known as tank-to-wake (TTW) emissions

Additionally, airlines also account for Scope 3 Category 3 (fuel- and energy-related activities)

- Considered as Well-to-tank (WTT) emissions
- **Definition:** emissions related to the production and supply of the fuel the airline buys and uses, before the fuel is burned.
- For airlines, this includes:
  - Extraction of crude oil or feedstocks
  - Processing and refining into jet fuels or SAF
  - Transportation of the fuel to airports (or fuel farm)
  - Distribution losses
  - Any other upstream activities

Airlines Jet Fuel WTW emissions = Scope 3 Category 3 + Scope 1

Diagram: SAF accounting & reporting

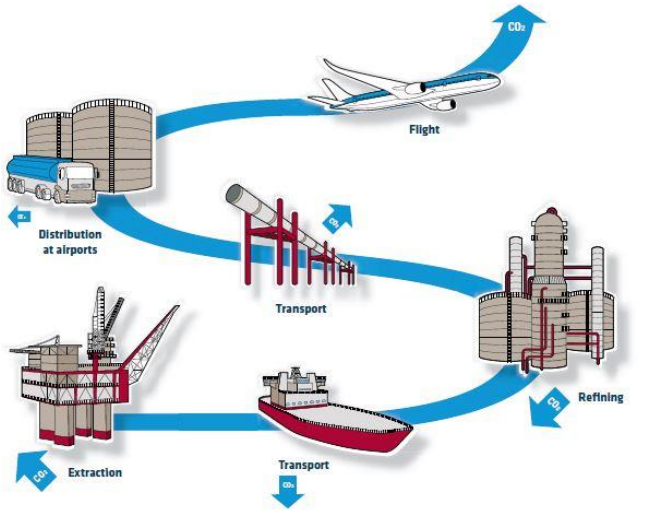


Interpretation for SAF accounting under the current GHGP standards/guidance document

- **Reference from:** GHGP Land Sector Removal Guidance (draft)
- **Accounting for biogenic CO2** (e.g., SAF made from biomass-based feedstocks) – must be separately reported, not zeroed out, unless the full carbon flow is accounted for.
- **Upstream emissions** – counted in the Scope 3 category 3
- **Inclusion of land-use change (LUC) emissions** – requires accounting associated with feedstock production (relevant for SAF using crop-based feedstocks)
- **Counting of carbon removals** – additional, durable, and not double-counted by another party.

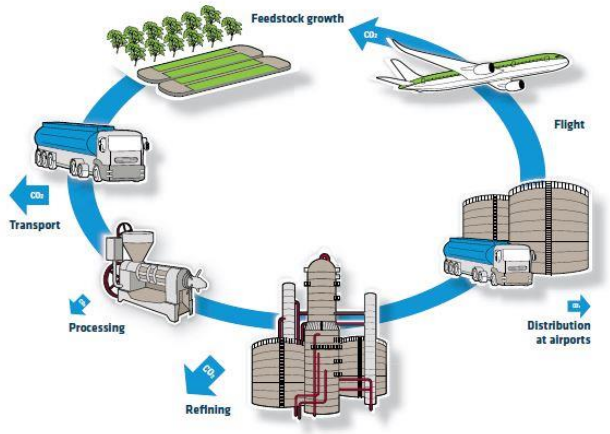
To fully benefit from the SAF drop-in property, market-based accounting, i.e., book and claim accounting, must be adopted

Carbon lifecycle diagram: fossil fuels



At each stage in the distribution chain, carbon dioxide is emitted through energy use by extraction, transport, etc.

Carbon lifecycle diagram: Sustainable aviation fuel



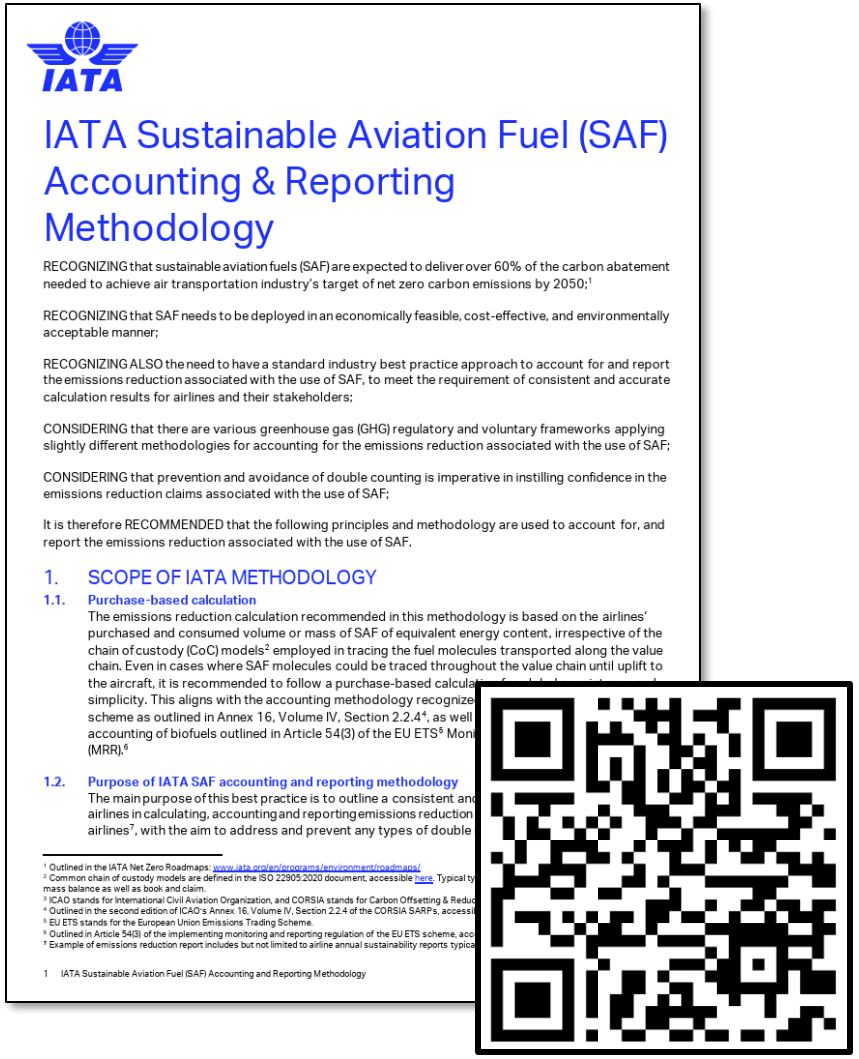
Carbon dioxide will be reabsorbed as the next generation of feedstock is grown.
***Note:** the diagram above does not demonstrate the lifecycle process of SAF derived from municipal waste.*

- SAF emissions reduction is calculated on a lifecycle basis.
- SAF tailpipe emissions are similar to fossil fuel (i.e., using the same emissions factor because it has the same property as jet fuel)
- SAF emission reduction happens upstream when SAF is produced, compared to jet fuel production, which releases CO2 into the atmosphere.

Challenges to airlines and their customers

- SAF is **not currently available in every airport or location** around the world
- Require **explicit recognition** from GHGP on the ability to account for SAF environmental benefits via book and claim accounting (i.e., **purchase-based accounting**, in line with ICAO's CORSIA scheme)
- **Further guidance is required to prevent double-counting and safeguard** the environmental integrity of SAF claims.
- **Book and claim helps with efficient SAF deployment** – reducing any associated cost and emissions from additional transportation and distribution
- Book and claim gives **airlines equal access to SAF**
- Book and claim also gives all **fuel suppliers/SAF producers equal access to airlines** – can help justify local SAF production in locations with limited physical demand.

IATA SAF Accounting & Reporting Methodology



IATA Sustainable Aviation Fuel (SAF) Accounting & Reporting Methodology

RECOGNIZING that sustainable aviation fuels (SAF) are expected to deliver over 60% of the carbon abatement needed to achieve air transportation industry's target of net zero carbon emissions by 2050;[1]

RECOGNIZING that SAF needs to be deployed in an economically feasible, cost-effective, and environmentally acceptable manner;

RECOGNIZING ALSO the need to have a standard industry best practice approach to account for and report the emissions reduction associated with the use of SAF, to meet the requirement of consistent and accurate calculation results for airlines and their stakeholders;

CONSIDERING that there are various greenhouse gas (GHG) regulatory and voluntary frameworks applying slightly different methodologies for accounting for the emissions reduction associated with the use of SAF;

CONSIDERING that prevention and avoidance of double counting is imperative in instilling confidence in the emissions reduction claims associated with the use of SAF;

It is therefore RECOMMENDED that the following principles and methodology are used to account for, and report the emissions reduction associated with the use of SAF.

1. SCOPE OF IATA METHODOLOGY

1.1. Purchase-based calculation

The emissions reduction calculation recommended in this methodology is based on the airlines' purchased and consumed volume or mass of SAF of equivalent energy content, irrespective of the chain of custody (CoC) models[2] employed in tracing the fuel molecules transported along the value chain. Even in cases where SAF molecules could be traced throughout the value chain until uplift to the aircraft, it is recommended to follow a purchase-based calcula
simplicity. This aligns with the accounting methodology recognize
scheme as outlined in Annex 16, Volume IV, Section 2.2.4[4], as well
accounting of biofuels outlined in Article 54(3) of the EU ETS[5] Mon
(MRR).[6]

1.2. Purpose of IATA SAF accounting and reporting methodology

The main purpose of this best practice is to outline a consistent an
airlines in calculating, accounting and reporting emissions reduction
airlines[7], with the aim to address and prevent any types of double

[1] Outlined in the IATA Net Zero Roadmaps: www.iata.org/en/programs/environment/roadmaps/
[2] Common chain of custody models are defined in the ISO 22905:2020 document, accessible here. Typical ty
mass balance as well as book and claim.
[3] ICAO stands for International Civil Aviation Organization, and CORSIA stands for Carbon Offsetting & Reduc
[4] Outlined in the second edition of ICAO's Annex 16, Volume IV, Section 2.2.4 of the CORSIA SARPs, accessi
[5] EU ETS stands for the European Union Emissions Trading Scheme.
[6] Outlined in Article 54(3) of the implementing monitoring and reporting regulation of the EU ETS scheme, acc
[7] Example of emissions reduction report includes but not limited to airline annual sustainability reports typica

1 IATA Sustainable Aviation Fuel (SAF) Accounting and Reporting Methodology

- Developed in collaboration with more than 40 airline experts worldwide, the methodology was **published on 31 January 2025.**
- There is **no reinventing the wheel;** the methodology is developed based on widely accepted accounting and reporting methodology relevant to SAF, including CORSIA and relevant GHGP standard/guidance documents.
- **Purchased-based calculation** irrespective of the chain of custody (CoC) used, i.e., physical segregation, mass balance, or book and claim. **Fuel must be burned/consumed before it is claimed.**
- Includes the recommended standard values for calculation, guidelines for avoiding double counting and reporting of SAF emissions and emission reductions, as well as the principles for generation of SAF environmental attributes – Scope 1 vs Scope 3
- Include guidance for SAF accounting in per-passenger and per-shipment emissions calculation.

Greenhouse Gas Protocol:
aligning on the SAF challenge

2a

Existing aviation discussions

Liling Ren
RTX / International Aerospace Environmental Group

Natacha Johnson
Heathrow / Airports Council International

Focus session

IAEG INTERNATIONAL AEROSPACE ENVIRONMENTAL GROUP

ACI AIRPORTS COUNCIL INTERNATIONAL

Scope 1	Scope 3
Airline use of SAF via a book-and-claim approach (rather than direct SAF use in own operations)	Airline ability to sell SAF environmental attributes to customers for reducing their Scope 3 emissions

Could potentially unlock significant SAF scale-up.

Other aviation stakeholders' accounting for SAF use (i.e. the distribution of SAF at an airport, or the use of SAF on an OEM's products)

Aerospace Scope 3 Category 11 Accounting for SAF Use in Product Lifecycle

Liling Ren, Sc.D.

Principal Technical Fellow, Technology Strategy, RTX

Lead, WG3, GHG Management & Reporting
International Aerospace Environmental Group (IAEG)

April 30, 2025

Greenhouse Gas (GHG) Emissions Across the Value Chain

Emissions accounting:

- Calculation methodologies and guidance
- Calculation tools

Emissions reductions

- Science based targeting

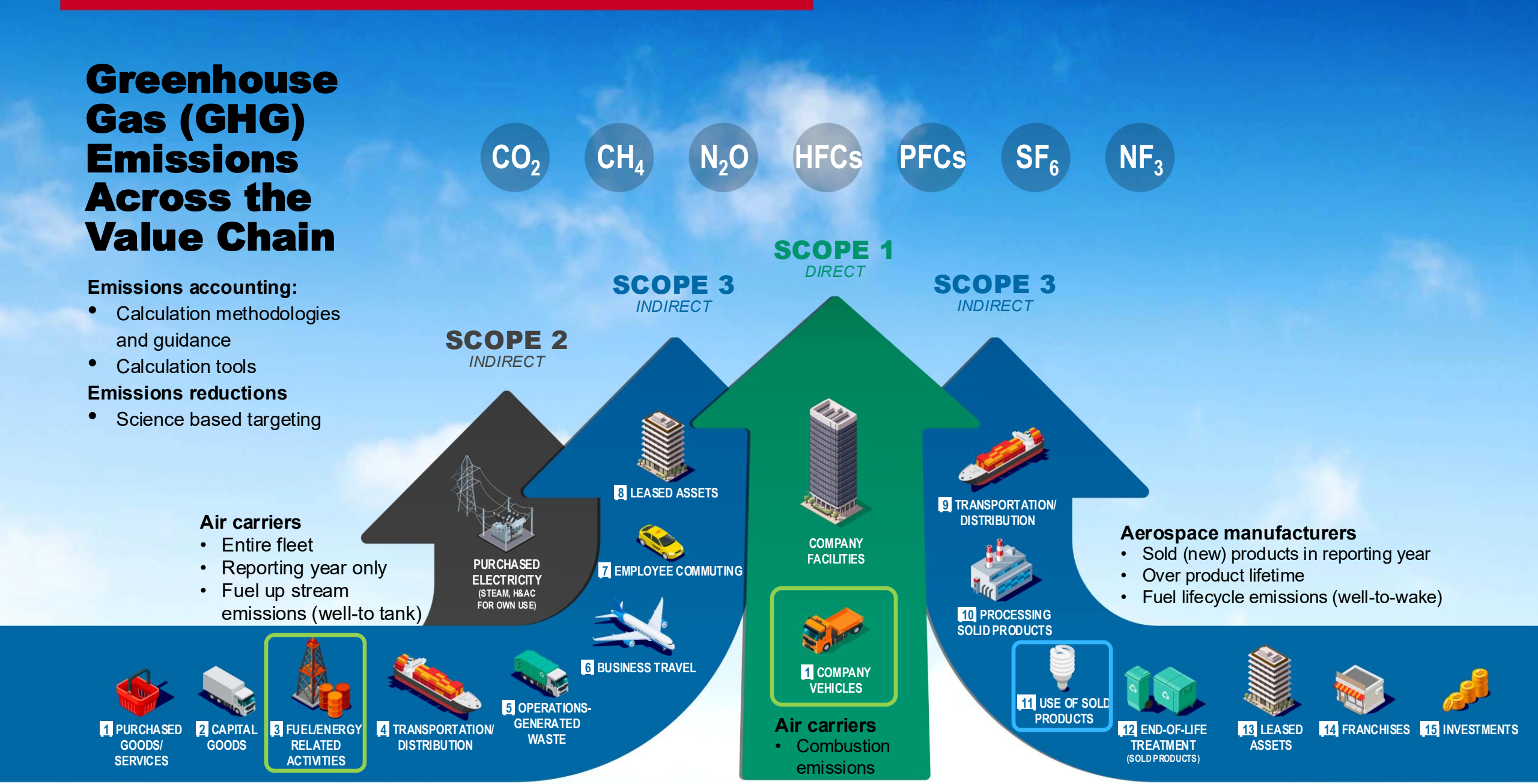
CO_2 CH_4 N_2O HFCs PFCs SF_6 NF_3

SCOPE 1 *DIRECT*

SCOPE 2 *INDIRECT*

SCOPE 3 *INDIRECT*

SCOPE 3 *INDIRECT*



Air carriers

- Entire fleet
- Reporting year only
- Fuel up stream emissions (well-to tank)

Air carriers

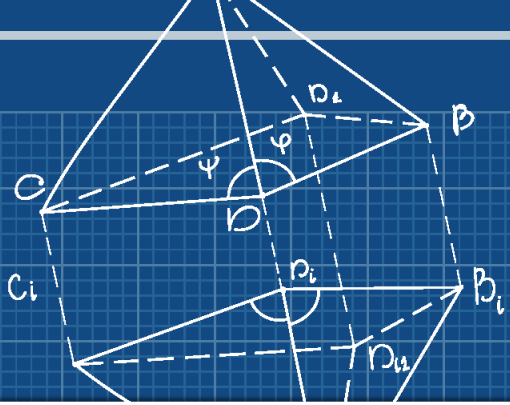
- Combustion emissions

Aerospace manufacturers

- Sold (new) products in reporting year
- Over product lifetime
- Fuel lifecycle emissions (well-to-wake)

UPSTREAM ACTIVITIES | **REPORTING COMPANY** | **DOWNSTREAM ACTIVITIES**

CALCULATING CIVIL AIRCRAFT DIRECT USE PHASE EMISSIONS



Calculating by year then summed over the product lifetime:

$$\sum_{\text{AIRCRAFT TYPE}} \left\{ \text{NUMBER OF DELIVERED AIRCRAFT} \times \sum_{\text{YEAR = 1}}^{\text{EXPECTED AIRCRAFT LIFE}} \left[\text{ANNUAL EMISSIONS PER AIRCRAFT} \right] \right\}$$

$$\text{ANNUAL EMISSIONS PER AIRCRAFT} = \text{ANNUAL FUEL BURN PER AIRCRAFT} \times \text{JET FUEL EMISSION FACTOR} \times \left(1 - \text{PERCENT ALTERNATIVE FUELS} \times \text{EMISSION REDUCTION FACTOR}\right)$$

$$\text{ANNUAL FUEL BURN PER AIRCRAFT} = f\left(\text{UTILISATION, MISSION PROFILE, LOAD FACTOR, AIRCRAFT PERFORMANCE}\right)$$

3.85 kg CO_2e per kg of fuel, for ICAO baseline Jet-A /Jet-A1.

If a scale-up projection of Sustainable Aviation Fuel (SAF) over time is assumed by the reporting company over the product lifetime, IAEG recommends to explicitly provide the SAF projection data and the data source cited (e.g., Waypoint 2050, IEA).

Depends on the SAF pathway and feedstock. Default lifecycle emission factors are provided by ICAO for CORSIA Eligible Fuels.

Emission Reduction Factor *(ERF)* $= 1 - LSf/LC$ with LSf being the lifecycle emission of the selected SAF in gCO_2e/MJ, and LC representing the baseline life cycle emission (e.g., 89 gCO_2e/MJ for Jet-A /Jet-A1).

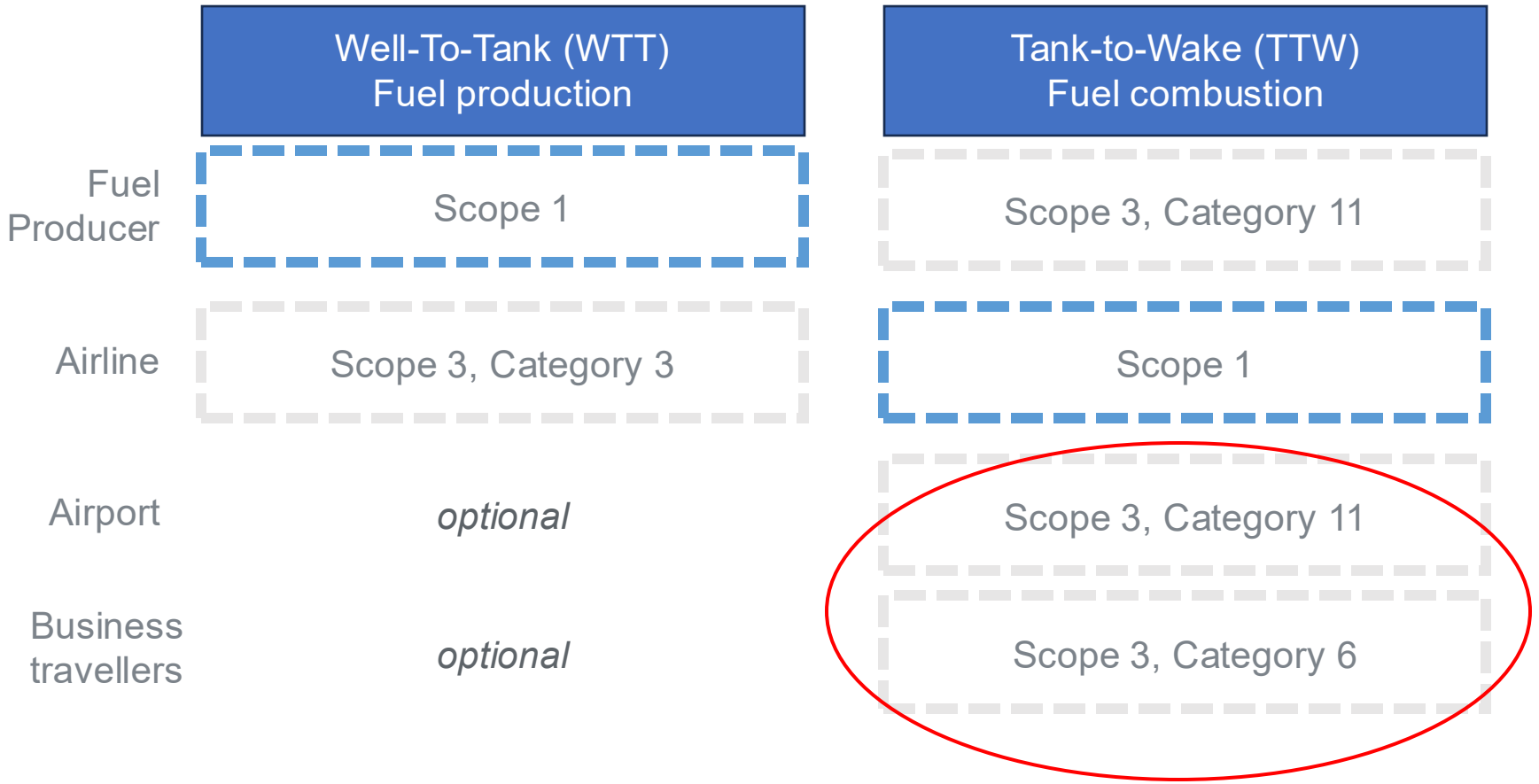
*Formulae are available for alternative sources of energy (electricity, hydrogen)

Link to published documents

- Factsheet on Guidance for Calculating Civil and Military Aviation Scope 3 Emissions for Category 11 - Use of Sold Products
- White Paper Guidance for Calculating Aviation Scope 3 Emissions: Category 11 - Use of Sold Products

- Per IAEG compliance program IAEG published documents are voluntary and each company makes their own unilateral decision on whether or not to use them.
- The IAEG calculation methods for scope 3 category 11 is supplemental industry guidance to the GHG Protocol and not intended to replace it.

Airport's accounting for SAF



There is a greenwashing risk of airports claiming in their carbon footprint SAF scope 3 emissions reductions until clear guidance is developed by the GHG Protocol.

Interim solution: **Airports could claim SAF benefits as a voluntary measure outside of their carbon footprint**

Future proofing accounting: full lifecycle benefits

	Well-To-Tank (WTT) Fuel production	Tank-to-Wake (TTW) Fuel combustion
Fuel Producer	20% of emissions	80% of emissions
Biofuels	99% savings*	Comparable emissions
Biogenic fuels (GHG)	*Comparable emissions*	*99% savings*
Synthetic fuels	Savings	Comparable emissions
Hydrogen	Variable based on production methods	Savings
Electric aircraft	Variable based on electricity production methods	Savings

We're encountering the difficulty of accounting for the benefits of SAF because that is the first of the mature decarbonisation 'technologies': we need a solution that will enable future decarbonisation levers to also have associated benefits captured in a consistent, transparent way across the supply chain.

Greenhouse Gas Protocol: aligning on the SAF challenge

3

Solution with, and ahead of, Greenhouse Gas Protocol

Hannah Coe
Sustainable Markets Initiative

Julia Fidler
Microsoft

Aaron Robinson
International Airlines Group

Sustainable Markets Initiative

Aviation Hub – Corporate SAF Working Group

Hannah Coe
Julia Fidler
Aaron Robinson

30 April 2025

Corporate SAF Working Group

- Led by SMI, co-chaired by IAG and Microsoft.
- Aviation Hub is closely connected to aviation bodies and NGOs such as ATAG, IATA, RAF, and UK Jet Zero Task Force to ensure we're joined up and working with the industry.
- CEO network supported by CSO level leadership and subject matter experts leading the workstream.

The Corporate SAF Workstream is advancing three priorities

Priority 1: Demonstrate pent-up demand

- Survey to corporate buyers—current SAF buying, SAF buying with accounting certainty, financial preparedness, and/or lower price
- Present results to SBTi and GHG Protocol

Priority 2: Encourage and enable (public) corporate SAF targets

- How to break through what is holding corporates back—accounting uncertainty, financial preparedness, high price, other?
- What is the right target for corporates?
- Organisation to highlight such targets?

Priority 3: Ease SAF adoption by corporates

- **Part A:** Provide practical guidance
- **Part B:** Fast-track verifier adoption independent of frameworks
- **Part C (on hold):** Create guidance on navigating the current registry landscape

Key issues we are trying to understand to guide our work

Current challenges

- What factors are holding corporates back from using (more) SAF?
- Are corporates reporting GHG reductions from SAF use? In what manner?
- What challenges have arisen in reporting SAF use?

Pent-up demand

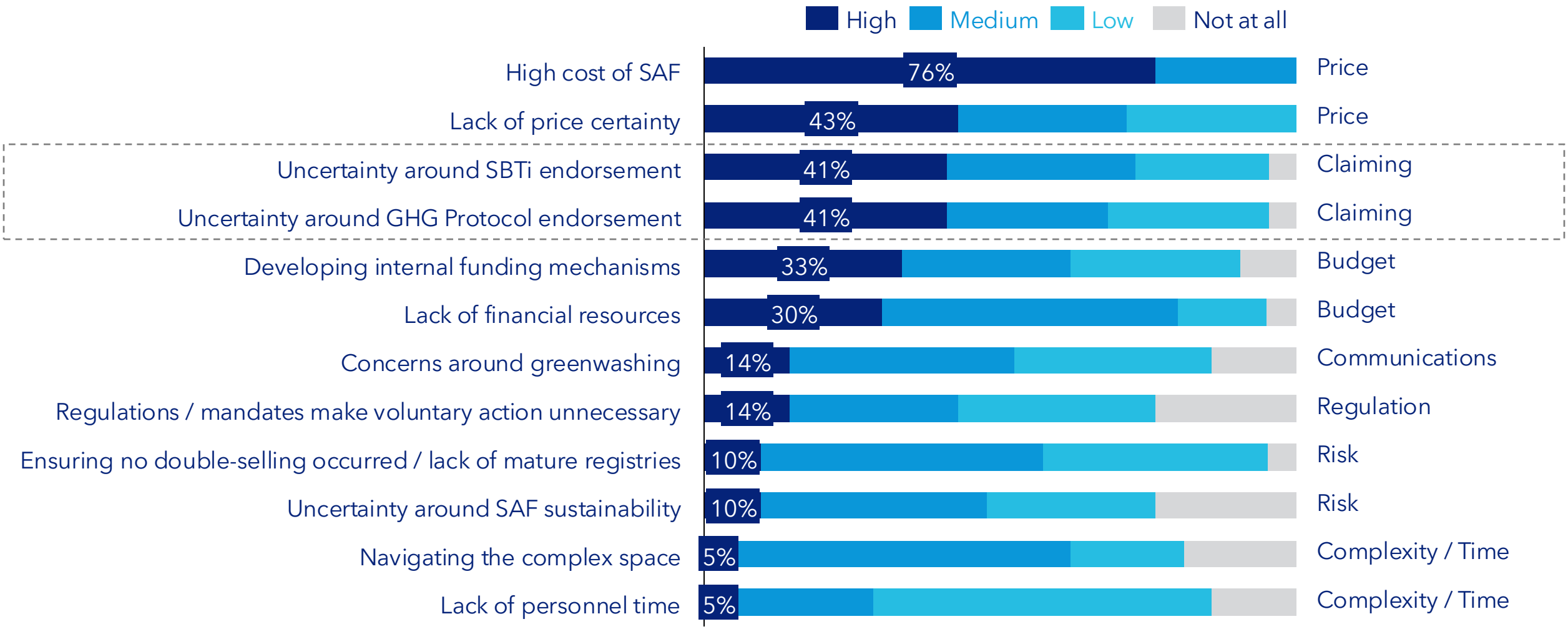
- What are corporates' flying emissions and SAF use today?
- What would corporates' SAF use be if:
  - GHG Protocol endorsed the use of SAF?
  - SBTi explicitly allowed book-and-claim?

Guidance and adoption

- How much would corporates benefit from:
  - Guidance materials to make SAF adoption easier?
  - Having their SAF targets and action being publicly highlighted?

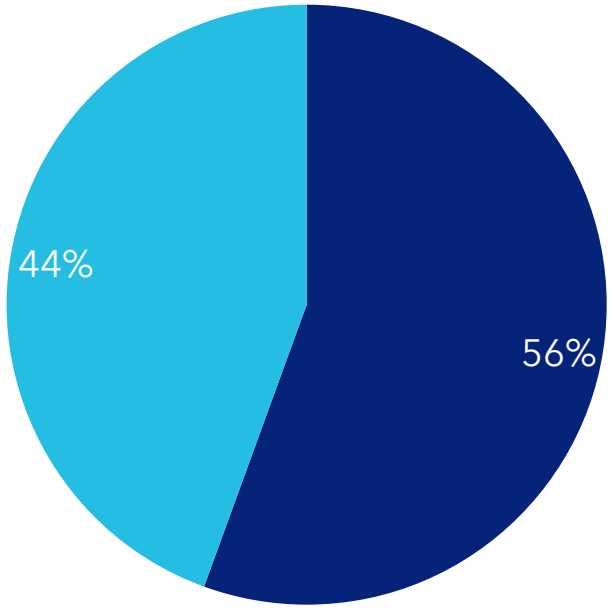
Corporate SAF Adoption Survey 2025—preliminary results

Top challenges corporates face in SAF adoption

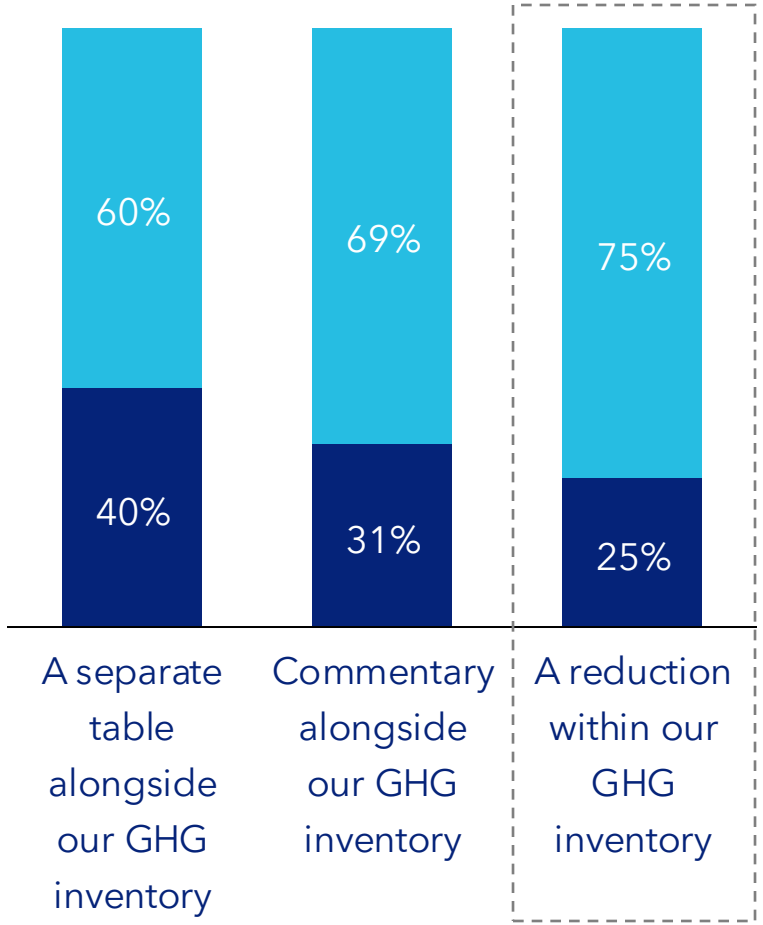


Corporate SAF Adoption Survey 2025—preliminary results

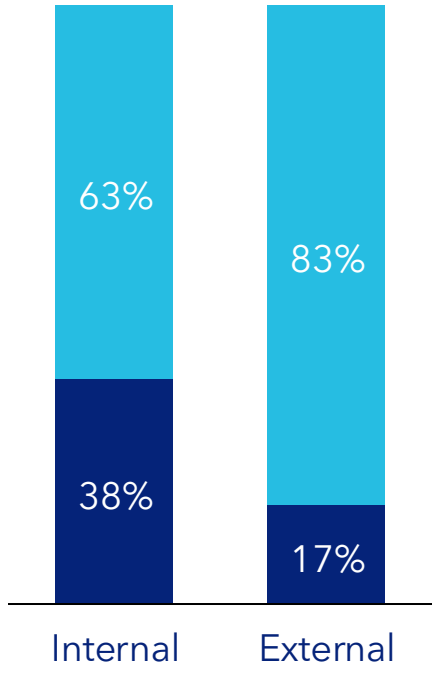
Is your company reporting GHG reductions from SAF?



Where are you reporting GHG reductions from SAF?



Do you have SAF use targets?



Corporate SAF Adoption Survey 2025—preliminary results

Have you had challenges having your GHG reductions from SAF verified and included in reporting?

What is your current level of SAF demand?

If GHG Protocol were to explicitly allow SAF reduction claims, what would be your level of SAF demand?

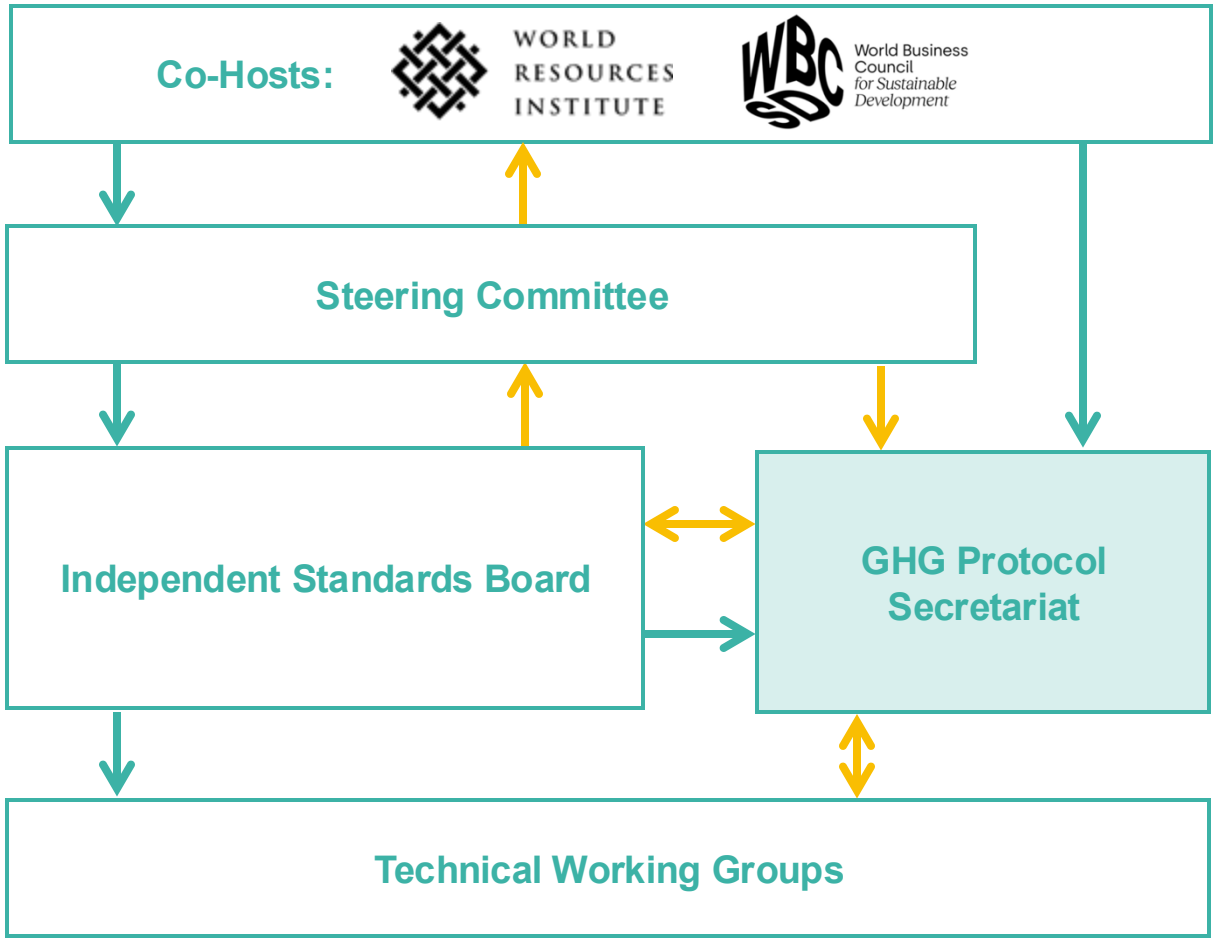
Analysis in progress—
results to be compiled
and sent to GHG Protocol

Greenhouse Gas Protocol: **structure**

GREENHOUSE GAS PROTOCOL

Provides strategic guidance on direction, appoints ISB, provides oversight, ratifies decisions.

Appoints TWG members, reviews and approves new or revised standards and guidance.



Manages the standards development process in alignment with the GHG Protocol mission/vision.

Provide recommendations and feedback on key issues and draft materials by Secretariat.

→ Oversight

→ Guidance

Greenhouse Gas Protocol: process

GREENHOUSE GAS PROTOCOL

WORLD RESOURCES INSTITUTE

World Business Council for Sustainable Development

Preparation

- *Definition of need, objective and scope.*
- *Identification of steps and timeline.*

Development / Revision Process

- *Working groups / consensus making and decision-making*
- *Consultation and alignment through ISB*

Public consultation

- *Publication of proposal*
- *Public consultation, feedback analysis and summary*
- *if necessary: recalibration and draft reissued with summary of changes*

Approval

- *Decision by ISB*

Ratification

- *Decision by SC*

Publication

- *On the GHG-P website*

Post-implementation review / piloting

- *Where applicable*

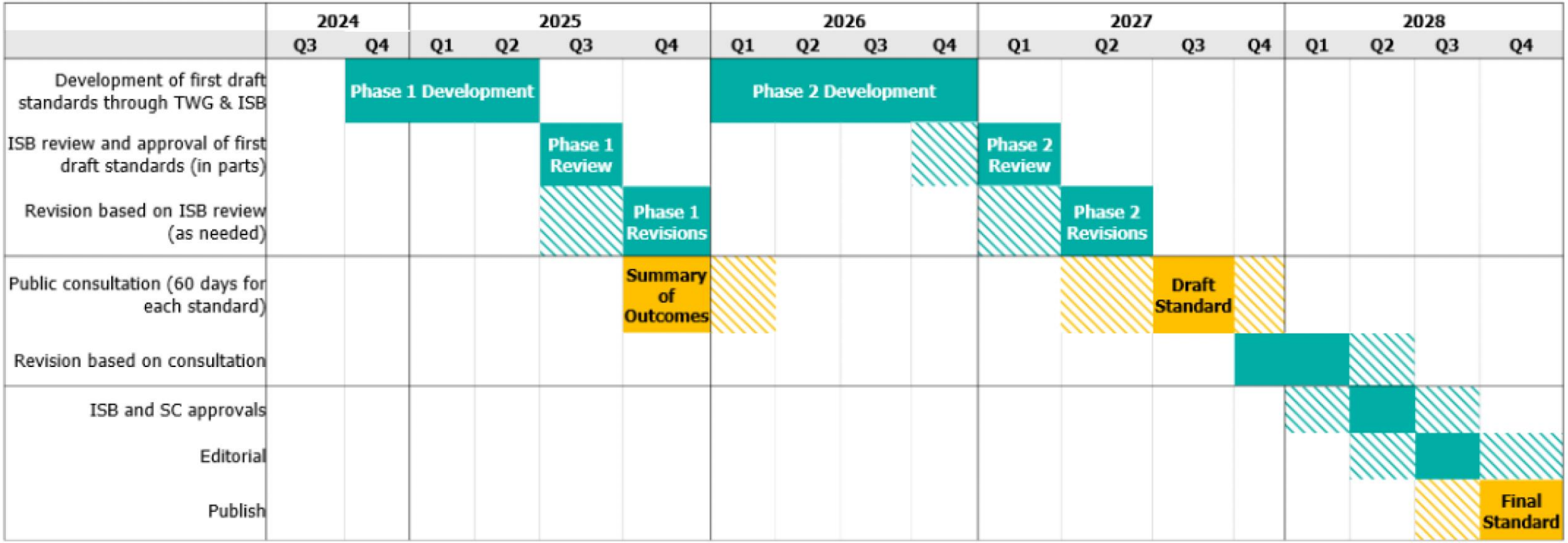
GHG-P

Greenhouse Gas Protocol: timeline

GREENHOUSE GAS PROTOCOL

WORLD RESOURCES INSTITUTE

World Business Council for Sustainable Development

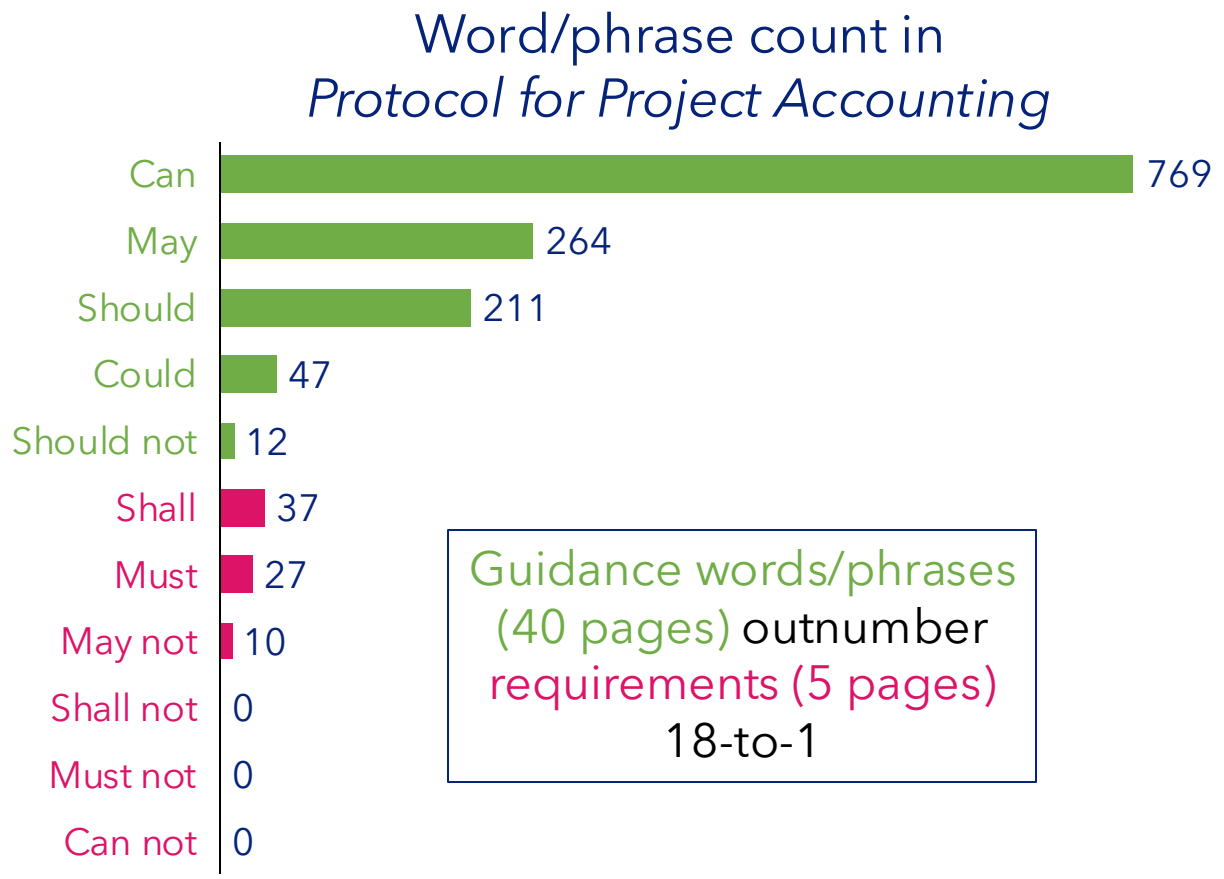


Book-and-claim is critical to SAF adoption, but has skeptics

	No	Description	Concerns
Aircraft fueling	1	▪ **Intra-airport:** Airline pays Supplier for SAF and SAF emissions reductions ▪ Supplier delivers SAF to airport central fueling system	▪ Can't prove that SAF was used ▪ Can't prove which Airline used the SAF
Attributes flow	2	▪ **Open geography:** Corporate pays Airline for SAF emissions reductions ▪ SAF delivered to Airline at one airport, but Corporate flies from another airport	▪ Different locations for use and claim
	3	▪ **Intermediate seller:** Corporate pays Intermediary (e.g., freight forwarder, travel agency) for SAF emissions reductions sourced from an Airline	▪ Lower traceability ▪ Re-sale increases double-selling risk
	4	▪ **Indirect flow:** Corporate pays SAF producer/supplier for SAF emissions reductions, which are then allocated to an Airline	▪ Value chain is broken, increasing double-selling risk
Attributes claim	5	▪ **Split attributes:** Buyer's flying does not line up with affordable SAF supply ▪ Supplier sells SAF emissions reductions rights to Buyer, but not the physical product	▪ Physical product and environmental attributes are disconnected
	6	▪ **Single seller:** Corporate flies on multiple airlines, but pays one party for SAF emissions reductions for ease and affordability	▪ SAF use not directly tied to Corporate's flying
	7	▪ **Overbuying:** Corporate overbuys necessary SAF volume to reach carbon neutrality, because SAF is not yet 100% reduction	▪ SAF use not directly tied to Corporate's flying

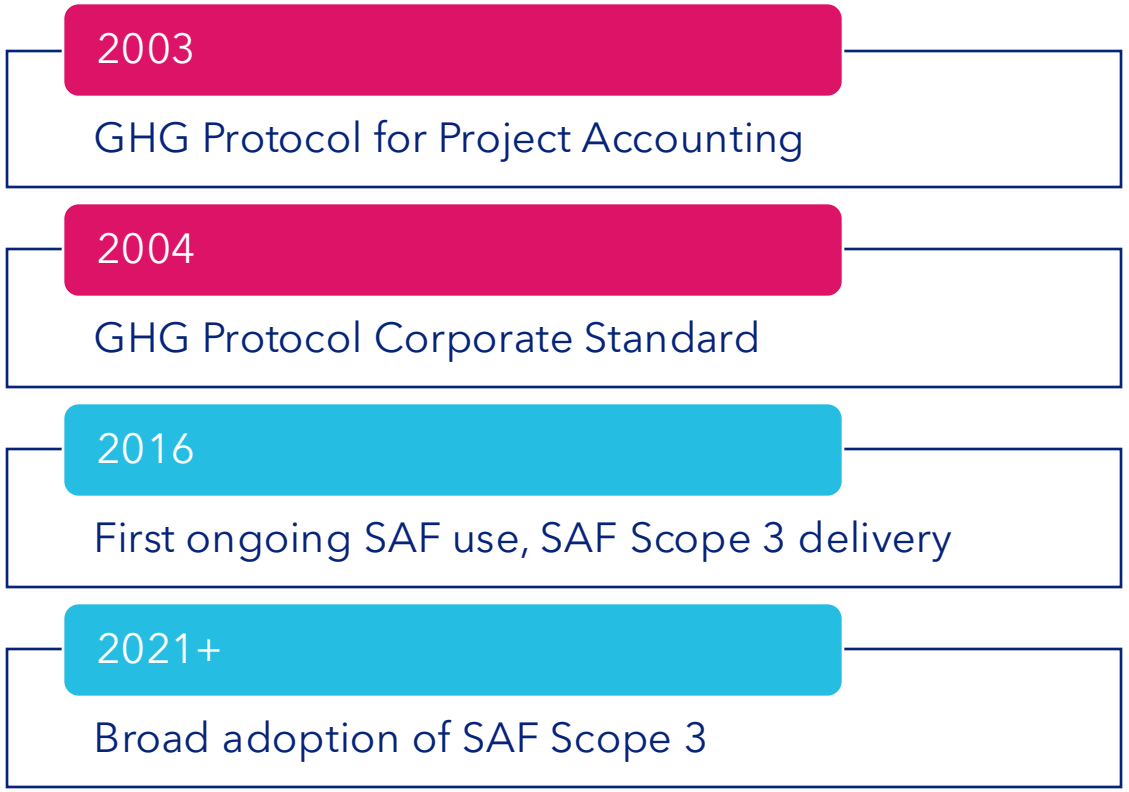
GHG Protocol's objective is primarily guidance

- GHG Protocol's *Protocol for Project Accounting*:
  - "provides specific principles, concepts, and methods for quantifying and reporting GHG reductions…from climate change mitigation projects (GHG projects)"
  - "Though the requirements are extensive, there is considerable flexibility in meeting them…[which is] left to the discretion of its users"
- Just like GAAP and IFRS do not contain every financial transaction possible, GHG Protocol does not contain guidance on every possible emissions action



SAF book-and-claim is not in GHG Protocol's vocabulary

- GHG Protocol's key documents:
  - Were last updated before SAF and SAF Scope 3 existed
  - Avoid endorsements of specific technologies or concepts
- Nevertheless, corporates—and verifiers—need a standard they can turn to for verification, and GHG Protocol is the most widely adopted



We are working to enable SAF verification today

Key questions in conversations with Big Four accounting firms

- How do auditors balance integrity and need for action?
- Does it matter what level of assurance (limited, reasonable) or relevant standards are used?
- How is consistency within/across firms created?
- What is the potential for coordinated standards within/across firms?
- Are you seeing similar demand/calls to action from other similar industries?

Challenges identified

- Little consistency across and even within firms
- Verifiers can't help set standards due to independence, but may be able to help create internal consistency in guidance, responses, path forward, etc.

Possible solutions

- Could provide verifiers with a 'letter of interpretation'
- Could urge corporates to point to standards in addition to GHG Protocol that could be used as a basis for verification
- International Federation of Accountants updates the standards to embed sustainability competence in the initiation training programs for professional accountants

Greenhouse Gas Protocol: aligning on the SAF challenge

4

The potential to unlock SAF scale-up

Kim Camrass
Boeing / Jet Zero Council Australia

Scope 3: Opportunity for SAF Scaling

SUSTAINABLE AEROSPACE TOGETHER

Demand signals

Policy framework

Corporate support

GREENHOUSE GAS PROTOCOL

Logistics

Technology

Infrastructure

The SAF learning curve process

Feedstock

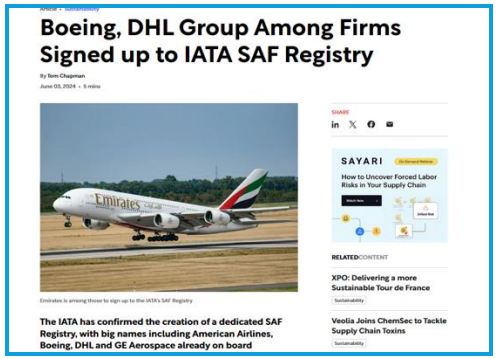
=

Lower cost SAF

Certification

SAF Scope 3

SAF Scope 1



Immutable Tracking	Transparency	No Double Usage	Agnostic
Verifiable Environmental Attributes	No Double Claiming	No Double Issuance	Divisibility
Vintage	Permanence	Stacking	Inter-operability

Jet Zero Council SAFc / GHGP advocacy

SUSTAINABLE AEROSPACE TOGETHER

Position Development	• Position paper under development • Industry engagement occurring across regions
Impact Illustration	• Utilising a case study approach to demonstrate quantitative impact (e.g. Australia)
Regional Engagements	• Jet Zero Council (Australia) workstream and member alignment • Corporate engagement (e.g. QF SAF Coalition) and insight gathering

Problem and Opportunity Statement

SUSTAINABLE AEROSPACE TOGETHER

Problem statement:

1. SAF is on average more expensive than traditional fossil jet fuel
2. This slows the adoption of SAF
3. Policy is one level to address this
4. So is using all available ideas to reduce the cost differential
5. Ascribing and differentiating value to Scope 1 and scope 3 SAF attributes allows some cost sharing
6. Specifically scope 3 attributes allow corporates to ‘directly’ address their business travel
7. Clear MRV for this approach is necessary to provide corporates the confidence to procure SAF scope 3
8. Today, GHGP is the respected global standard for GHG accounting and statutory reporting however clear guidance is lacking for SAF scope 3 procurement
9. Those currently procuring SAF scope 3 credits will be navigating explanations with senior management and auditors given the lack of external guidance
10. The result is a smaller pool of corporates supporting SAF development through scope 3 purchases than would be the case if there was clear guidance from GHGP.
11. In Australia alone, Boeing estimates that this could add ~$100mil of support for SAF

The Australian Opportunity

SUSTAINABLE AEROSPACE TOGETHER

Take away:
Assuming a revision to GHGP guidance could increase corporate participation in SAFc procurement from very low levels today (<1%) to around 7.5% of Australian corporate travel this could:

- Support demand for around 245 million litres (~200,000 tonnes) of SAF annually
- Abate an additional 406,000 tonnes of CO_2 annually
- Be equivalent to ~2% Australia wide SAF mandate
- Support ~3 SAF production facilities in Australia

Based on Boeing GSEP modelling

Greenhouse Gas Protocol: aligning on the SAF challenge

5 Open discussion

All

Open discussion

Are you working on this challenge?

What are some of the steps that have been / should be taken with GHG-P?

What can be done in the meantime?

Who are allies in this space?

Scope 1	Scope 3
Airline use of SAF via a book-and-claim approach (rather than direct SAF use in own operations)	Airline ability to sell SAF environmental attributes to customers for reducing their Scope 3 emissions
	Other aviation stakeholders' accounting for SAF use (i.e. the distribution of SAF at an airport, or the use of SAF on an OEM's products)

Greenhouse Gas Protocol: aligning on the SAF challenge

6 Conclusion and next steps

Haldane Dodd
Executive Director, ATAG

Call to action

1. Provide your feedback directly via the SMI SAF Adoption survey, to help inform our recommendations to GHG-P.
2. Continue to engage on this issue by joining the SMI SAF Corporate working group.
3. Join the movement and share case studies, recommendations, and guidance with our network of corporates and CEOs.
4. Support us in aligning with peers on the challenges, facts and recommended solutions; ensuring we avoid duplication where possible.

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Conclusion and next steps

Obviously a lot of interest in solving this challenge.

I am keen to see some coordination in this space, although also important that multiple voices are heard.

Huge opportunity for SAF scale-up support.

Given the need for cross-sectoral advocacy, I am keen for SMI to take the lead – encourage reaching out to Hannah.

ATAG
AIR TRANSPORT ACTION GROUP

Open tools:

- www.atag.org
- *Waypoint 2050*
- *Aviation: Benefits Beyond Borders*

Tools available to all aviation industry partners:

- Weekly sustainability media monitoring
- Path to Net Zero calls

Reports download: www.aviationbenefits.org/W2050

If you would like to receive the event presentations or future ATAG events, please contact us: **events@atag.org**