

December 2025

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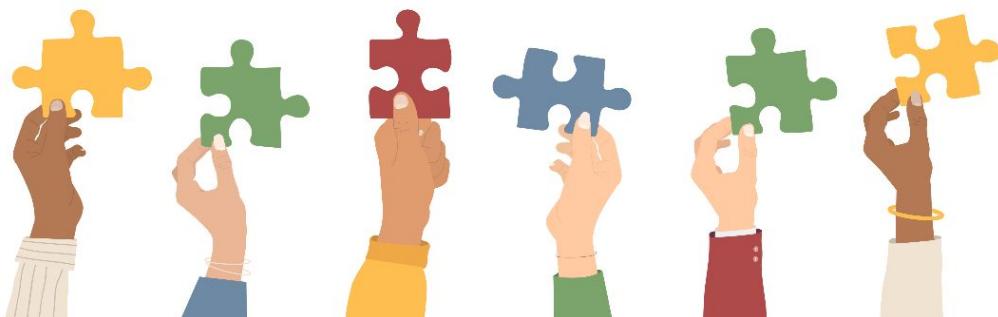
Rest, Regroup, Restart

As the year comes to a close, we know it has been a tough year--to say the least--and we are looking forward to taking time to pause and take a moment to regroup before we jump into the new year. We head into 2026 with determination, commitment, and continued gratitude for this community. With new opportunities lined up to learn, collaborate, and get involved, read on to find out the *what, where, and when!*

In this newsletter:

- Join the [Food Emissions Working Group](#) to collaborate with peer institutions on food emissions calculations
- Improve your carbon accounting skills with the [Carbon Footprinting Certificate courses](#)
- Second Nature gathering feedback on the [GHG Protocol's proposed Scope 2 standard revisions](#)
- [Industry News](#)
- [Resilience and Resources](#)
- Coming soon: [2025 version of emission factors](#), plus a note on data sources

[Join the Food Emissions Working Group](#)



Are you working on managing your Scope 3 footprint? You may have seen or heard about the recent [Ivy+ Sustainability Collaborative white paper](#) which offers food purchasing as a recommended area of focus within the broader *Purchased Goods and Services* category, highlighting it as an "actionable emissions hot spot." There are an increasing number of tools and resources for calculating a food footprint, yet "actionable" still does not necessarily mean "easy" or "straightforward"; this is an area ripe for greater collaboration and shared learning.

If you are hoping or working to make progress in this arena, please register [here](#) to join a kick-off meeting for a new **Food Emissions Working Group**, facilitated by **SIMAP (UNH)**, [TASTE Food](#), and the **University of Virginia**. We will be:

- sharing resources to help kick-start your food purchasing analyses
- facilitating guideline development for food emissions estimation
- working on solutions for data sets when data is incomplete
- developing new tools to facilitate food purchasing analyses
- understanding the landscape of university food purchasing

Please complete the [Food Emissions Working Group interest form](#) by **Friday, January 16, 2026** if you are interested in attending the kick-off meeting.

Improve Your Carbon Footprinting Skills



Begin 2026 by learning more about carbon footprinting! We are offering two courses so far this winter:

- [Introduction to Carbon Footprinting](#) | January 13 & 15
- [Calculating Your Scope 3 Carbon Footprint](#) | January 27 & 29 (rescheduled from December)
- *Stay tuned for more course offerings coming soon!*

These live virtual courses are part of the [UNH Carbon Footprinting Certificate](#). You can take the courses individually or as part of the certificate. The courses are taught by SIMAP team members Jennifer Ray and Ciara Tennis. *Note: Each course is held across two 2-hour sessions on a Tuesday and Thursday.*

We can also offer custom trainings. Contact us at simap@unh.edu for more information.

Second Nature gathering feedback on proposed GHG Protocol Scope 2 changes



Second Nature, the higher education climate action nonprofit and SIMAP partner, has held multiple meetings this fall to gather feedback and comments from higher education institutions on the GHG Protocol's [proposed changes to the Scope 2 and Electricity Sector Consequential Accounting](#). The proposed changes will significantly impact Scope 2 accounting, and Second Nature has been convening meetings and gathering feedback to submit comments on behalf of the higher education sector. To access Second Nature's meeting files, consultation documents, and educational resources, [visit this resource document](#).

For more information on this initiative, reach out to mleigh@secondnature.org.

Industry News



A lot is happening in the greenhouse gas accounting field. In case you missed it, recent company initiatives and CEO and EPA statements appear to be weakening reporting practices and expectations, while the GHG Protocol announces the release of an updated reporting standard.

Companies threaten to pull out of EU over environmental reporting standards

Executives at ExxonMobil and QatarEnergy have threatened to stop doing business with the EU in response to the EU's Corporate Sustainability Due Diligence Directive. This new sustainability law requires companies to address human rights and environmental risks across supply chains, and even holds companies accountable for harm in operations outside of Europe. The CEOs of these companies claim that the directive's requirements are unfeasible and would prevent them from being able to continue operations in Europe.

Both ExxonMobil and QatarEnergy are among Europe's top suppliers of liquified natural gas, together contributing over 50% of LNG imports into the EU. Their threat to stop supply of LNG into the EU has been taken seriously by lawmakers and has prompted the European Parliament to agree to negotiate further changes to the law. Lawmakers aim to finalize these changes by year-end.

For more information, check out the *Reuters* article: [Exclusive: QatarEnergy, Exxon executives warn of Europe exit over climate law.](#)

New Carbon Measures program proposes replacing key elements of GHG Protocol

There has been debate among companies and climate advocates over the best way to report emissions, particularly Scope 3 emissions. Recently, a group of large companies including BlackRock, ExxonMobil, and Santander collaborated to develop a new emissions-measurement framework called Carbon Measures. The goal of this initiative is to eliminate double-counting emissions and treat carbon pollution more like a liability attached to a product.

Under the current GHG Protocol, a single item's emissions may be reported by multiple institutions across the value chain, reflecting a shared responsibility. This proposed Carbon Measures framework aims to change this by attaching emissions to an item as a transferable liability; when a product is sold, the associated carbon is sold with it.

This initiative is expected to take 2 years to develop, along with an additional 5 to 7 years before widespread adoption.

For further information on this initiative, see the article: [Carbon Measures: A New Carbon Emissions Framework.](#)

EPA proposes an end of the Greenhouse Gas Reporting Program

In a [September news release](#), the EPA proposed the cessation of the Greenhouse Gas Reporting Program (GHGRP). GHGRP required reporting of emissions from large industry emitters and utilities, which allowed the EPA to complete an annual greenhouse gas inventory that made a multitude of emission factors publicly available for institutions and greenhouse gas accounting tools to calculate

emissions. The proposed end of GHGRP would necessitate finding new data sources for emission factors, potentially hindering emissions calculations, accuracy, and confidence in those calculations.

GHG Protocol announces release of the new Land Sector and Removals Standard

The GHG Protocol [recently announced](#) the release date of the updated Land Sector and Removals Standard. Scheduled to be published on January 30, 2026, the Land Sector and Removals Standard is the culmination of a collaborative multi-year effort to update the GHG Protocol's guidance around land use and sequestration.

You can find more information on the GHG Protocol's [Land Sector and Removals Standard page](#).

Resilience and Resources



Despite facing a number of obstacles, multiple organizations are doubling down on innovative and impactful work. From mapping energy projects to exploring climate solutions, check out just some of the amazing work happening in climate action.

Second Nature launches the Higher Education Clean Energy Projects Map

In a [recent resource announcement](#), Second Nature shared their [Higher Education Clean Energy Projects Map](#), an interactive map that highlights clean energy projects at higher education institutions. Many of these projects were made possible by the Inflation Reduction Act (IRA), and the map serves to highlight and promote these projects to encourage continued investment in clean energy.

Reflections from COP30

Second Nature president Timothy Carter reflects on the attending COP30 in Brazil, particularly emphasizing the role local governments and industry sectors like healthcare can play in promoting and advancing climate action. Read his full article: [COP30: Lessons from Brazilian Cities and Mangoes](#).

Two tools for climate action: Drawdown Explorer and SHIFT

The climate action nonprofit Project Drawdown shared two new tools for climate action this year:

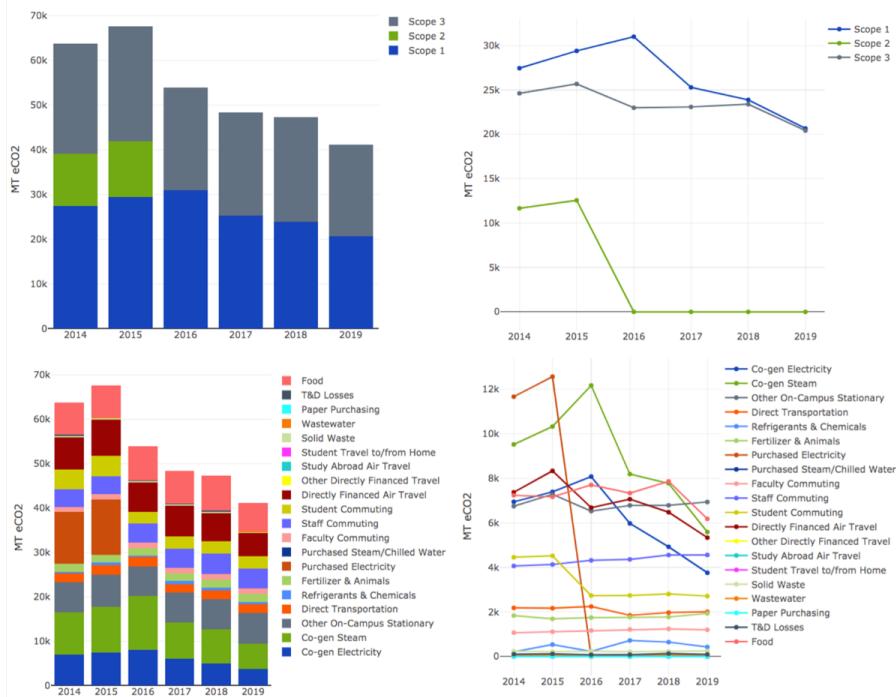
- [Drawdown Explorer](#): This tool compiles a multitude of climate solutions and rates them based on their effectiveness at addressing climate change in an interactive and easy-to-use format. To learn more about the methodology behind the solutions ratings, read this article: [Climate solutions aren't created equal. Here's how we evaluate what works and what doesn't.](#)
- [SHIFT](#): The Super High-Impact Initiative for Fixing Tomorrow is a guide that outlines and prioritizes personal climate action, developed by Kimberly Nicholas, Ph.D. Ever wonder what specific actions you can do to have a positive climate impact? This tool gives you the answers.

Check out the [Project Drawdown website](#) for even more tools and resources.

AASHE's advocacy for higher education sustainability

Interested in intersections of higher education and policy? Check out the [Association for the Advancement of Sustainability in Higher Education](#) (AASHE) page on [Advocacy Efforts](#), which highlights AASHE's work advocating for climate, energy, and higher education policies on behalf of AASHE members.

Coming soon: 2025 Version of Emission Factors



The 2025 version of emission factors is in the works and will be launched in early 2026. Each version of emission factors uses information and data from sources published in that year. However, due to the [proposed cessation of the Greenhouse](#)

[Gas Reporting Program](#) from the EPA, not all emission factors will be updated in the 2025 version of emission factors, primarily impacting Scope 1 emission factors.

The proposed end to the Greenhouse Gas Reporting Program is deeply concerning, and the SIMAP and UNHSI team are monitoring the situation closely. If GHGRP is shuttered, the greenhouse gas accounting field in the US as a whole will have to find other data sources for multiple sets of emission factors. We will, as always, be coordinating with and taking cues from the GHG Protocol.

The SIMAP team believes this will put a greater emphasis on the use of supplier-specific emissions factors, particularly for Scope 2 accounting for electricity use and Scope 3 purchasing and travel data. Hopefully continued vocal demand from customers for this supplier-specific data can help fill in some of the short-term gaps likely to result from the cessation of the GHGRP.

Though it is deeply frustrating to see progress being so needlessly thwarted, it also makes the leadership of campuses, companies, nonprofits, and other organizations that continue this work and research even more important and invaluable. We will continue to collaborate to find and develop the best solutions we can--together.

For example, the [Cornerstone Data Sustainability Initiative](#) has continued to update the USEEIO emission factors after the EPA dropped the program. Cornerstone released [version 1.4](#) of supply chain emission factors in October, and as a result, the NAICS purchasing data emission factors data set *will* be updated in SIMAP's 2025 version of emission factors.

We will include a full list of updated emission factors when the 2025 version is released.

Questions? Please contact us at simap@unh.edu, or sign up for a 15-minute time slot through our [SIMAP Office Hours](#), offered Tuesdays 3-4pm ET.



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