

Answer to the Scope 2 Public Consultation

Ladies and Gentlemen

Swiss Medtech represents more than 800 Swiss medtech companies. As a business association, we support our industry in achieving net-zero emissions and have developed an industry roadmap for decarbonisation that recommends the GHG Protocol as the standard for emissions accounting. We therefore welcome the opportunity to share our feedback on the ongoing public consultation on the Scope 2 revisions.

Our Position

Overall, we believe that updating the Scope 2 guidance to focus on driving decarbonisation is more important than pursuing ever-greater methodological accuracy. The guidance should therefore remain pragmatic, user-friendly and feasible for companies of all sizes. Limited resources should primarily be invested in actual emission reduction measures rather than in complex reporting requirements.

Detailed feedback:

Updated Location-based method (LBM)

As the location-based method (LBM) provides limited incentives for decarbonisation, we recommend keeping LBM simple, while focusing on MBM as the main way for companies to influence grid emissions.

While some increased accuracy may be desirable, the LBM should remain straightforward:

- We recommend **removing hourly and monthly granularity from the LBM hierarchy, or making them voluntary for sites with low consumption (less than 50 GWh).**

Given that the suggested update for the LBM might have a limited impact on decarbonisation efforts, additional complexity is unlikely to deliver meaningful benefits. The desired improved comparability will also remain limited because, in practice, the suggested hierarchy will result in many different combinations of emission factor sources.

Updated Market-based method (MBM)

Improving granularity (e.g. hourly matching) and evidence within the MBM can enhance credibility and reduce the risk of greenwashing. However, we believe that several practical conditions are essential:

- Introduce **generous SME and location-level thresholds (i.e. 50 GWh per location)** to make it voluntary for smaller sites within larger companies to use hourly matching.
- We recommend **rejecting the proposed fossil-only fallback** when no residual mix is available. The proposed update risks significantly overstating baseline emissions and exaggerating reported reductions (greenwashing risk). A more balanced approach would be to continue using national or regional average factors, as currently practiced.

Clarify alignment with other frameworks

Since standards such as SBTi and ESRS are also evolving, full alignment is difficult to assess. However, transparency on where the GHG Protocol aligns or differs from these frameworks would help companies avoid conflicting requirements.

In summary, we recommend supporting measures that will genuinely strengthen decarbonisation incentives, while ensuring that the guidance remains practical and proportionate, and is applicable to companies of all sizes and with diverse energy profiles.



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