

Guidance for the financial sector:  
 Scope 3 accounting and reporting of greenhouse gas emissions  
 February 25, 2013, 10:00am to 5:30pm (EST)  
 New York, NY

### **Scoping Workshop**

Kindly hosted by JPMorgan Chase & Co.  
 383 Madison Avenue (entrance on Vanderbilt and 47<sup>th</sup> St.)  
 New York, NY 10179

### **Agenda**

#### **Workshop objectives:**

- Discuss the business case for accounting and reporting financed GHG emissions
- Gather insights on existing practices and challenges in Scope 3 accounting and reporting
- Gather recommendations for types of financial activity to cover in the guidance and other next steps

<b>Time</b>	<b>Topic</b>	<b>Speaker(s)</b>
<b>9:30 – 10:00</b>	Continental breakfast and registration	
<b>10:00 – 10:10</b>	Welcome and opening remarks	Yuki Yasui, UNEP FI Matt Arnold, JPMorgan Chase
<b>10:10– 10:30</b>	Introduction <ul style="list-style-type: none"> <li>• Why are we here?</li> <li>• What is the rationale for undertaking this project?</li> <li>• Agenda overview</li> </ul>	Thierry Berthoud, WBCSD
<b>10:30 – 10:50</b>	Introduction to GHG Protocol <ul style="list-style-type: none"> <li>• What is the GHG Protocol?</li> <li>• Standards and guidance development process</li> <li>• Existing guidance for investments</li> </ul>	Cynthia Cummis, WRI
<b>10:50 – 11:10</b>	Results of the scoping survey & London workshop <ul style="list-style-type: none"> <li>• What is the demand for guidance?</li> <li>• What types of financial activity should be prioritized?</li> </ul>	Benedict Buckley, WRI
<b>11:10 – 11:25</b>	Coffee break	

<b>11:25 – 12:45</b>	<p>Panel discussion: Experiences measuring financed emissions:</p> <ul style="list-style-type: none"> <li>• What methodologies were used?</li> <li>• Who was the target audience (internal risk management or corporate responsibility)?</li> <li>• What decisions or objectives were expected to be addressed?</li> <li>• What were the key successes and challenges?</li> </ul>	<p>Panelists:</p> <p>Bruno Bertocci, UBS Lucas Bossard, IFC Marisa Buchanan, JPMorgan Chase Stanislas Dupré, 2° Investing Initiative</p> <p>Moderated by Pankaj Bhatia, WRI</p>
<b>12:45 – 1:45</b>	Lunch break	
<b>1:45 – 2:45</b>	<p>Open discussion: What kind of GHG accounting guidance is needed?</p> <ul style="list-style-type: none"> <li>• What are the current gaps or problems with existing guidance?</li> <li>• For whom should the guidance be prioritized within the finance sector?</li> <li>• What are the needs of different stakeholders: government, civil society, financial institutions?</li> <li>• What would meaningful Scope 3 GHG accounting and reporting by financial institutions look like?</li> </ul>	<p>Open discussion Facilitated by Yuki Yasui, UNEP FI</p>
<b>2:45 – 3:00</b>	Coffee break	
<b>3:00 – 4:30</b>	<p>Breakout groups:</p> <p>Group 1: Lending Group 2: Investing Group 3: Advisory services</p> <ul style="list-style-type: none"> <li>• What are the primary business objectives that the guidance should achieve?</li> <li>• Which types of financial transactions (and corresponding financial actors) should be prioritized?</li> <li>• What are the key technical issues that need to be addressed?</li> </ul>	<p>Breakout group discussions</p>
<b>4:30 – 4:50</b>	Breakout groups report back	Facilitated by Pankaj Bhatia, WRI
<b>4:50– 5:00</b>	Wrap up and next steps	Yuki Yasui, UNEP FI and Pankaj Bhatia, WRI