

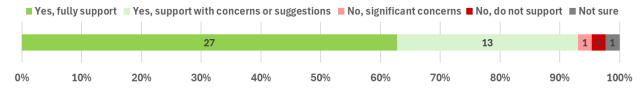


TWG Member Indicative Voting Response Summary

During the June 25th indicative vote, scope 2 TWG members who fully supported or fully opposed the draft recommendation (Options A or D) were not asked to provide narrative input. Only members selecting Options B ("Yes, I support the direction but with concerns or suggestions (please explain)") or C ("No, in order to support the direction, I have significant concerns that need to be addressed (please explain)") were invited to submit additional written comments beyond what the TWG had already provided the ISB. The summaries below therefore reflect input from this subset of TWG members only.

In providing indicative votes, options A and B were considered expressions of support (a "yes" vote), while Options C and D indicated non-support (a "nay" vote). The purpose of the indicative vote, the meaning of each voting option, and the role of TWG input in informing the ISB formal decision-making process were described in the <u>TWG Meeting #16 materials</u>. For reference, the exact ISB decision-vote questions corresponding to these items are provided on slide 10 of the Scope 2 <u>TWG Meeting #17 materials</u>. Where Alternative Positions are referenced in the summaries below, they correspond to the Alternative Positions documented in <u>TWG Meeting</u> #15 materials.

Q1. Do you support the overall direction of proposed <u>updates to the Location-Based Method</u>, as reflected in Scope 2 Phase 1 Revision Memo Section 3?



- Limited concerns regarding the clarity of accessible EF sources.
- Request that GHGP provide a clear repository/database/guidance identifying sources that meet accessibility standards.
- Minor concerns about the feasibility and burden of "shall" requirements in the LBM.
- Want to ensure that there is no unnecessary complexity introduced and that feasibility remains a key criterion.
- Concern about the added administrative effort and audit complexity for granular reporting.
- Concern that the current granularity is too high and the market boundaries are too small.



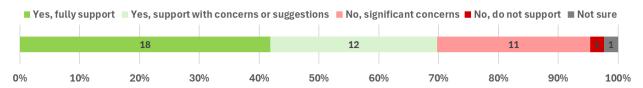


Preference for prioritizing temporal accuracy to incentivize demand flexibility.

No, in order to support the direction I have significant concerns that need to be addressed

None provided

Q2. Do you support the overall direction of the proposed <u>updates to the Market-Based Method</u>, as reflected in the Scope 2 Phase 1 Revision Memo Section 4?



Yes, I support the direction but with concerns or suggestions

- Mandatory hourly matching is likely to have severe repercussions on corporate investment into renewable energy. Believe this should be voluntary, with recognition on the % matched.
- Significant concerns about reduced incentives for high-impact procurement under "shall" hourly/narrow grid regime, especially in absence of clear role for (marginal) impact accounting within Scope 2.
- Very pleased with draft, but concerned that too small market boundaries (bidding zones) potentially restricting PPAs (that are KEY to drive renewable build out). I prefer larger market for PPAs.
- I have a concern to make hourly matching "shall". It can drive companies to optimize their individual matching, rather than optimizing as a whole system.
- Yes, I support the direction but with some concerns. In the absence of a MIM, I propose capping the proportion of clean energy a user can buy under set conditions for out-of-market procurement.
- With the proactive communication ideas about grandfathering and phase in.
- The deliverability criteria will create situations where energy storage facilities physically charge from fossil resources and induce incremental emissions while contributing to "net zero" claims.

No, in order to support the direction I have significant concerns that need to be addressed

- My concerns are reflected in Alternative Position #5. I support required annual matching and reasonable geographic links; hourly matching and more granular geographic links should be optional.
- Too many uncertainties in feasibility of the hourly matching, residual factors and deliverability criteria. This will severely limit companies' ability to take any action in scope 2.

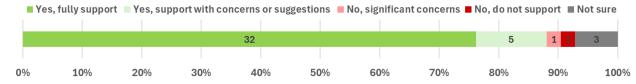




- Hourly matching should be optional and physical deliverability of electricity is a false concept that will limit procurement. Market boundaries should be consistent with electricity sector boundaries.
- I oppose mandatory hourly matching & granular geographies. These must remain optional to ensure feasibility & effectiveness. Please refer to alternative proposal #5 for more details.
- Oppose the consolidated draft's use of "shall" and would also oppose use of "should" for hourly matching.
- I support a 'may' requirement of companies to use hourly temporal matching or more granular geographic
- The revisions do not address the main credibility gap of the MBM which remains causality/additionality. While deliverability and time matching improve accuracy, causality is a critical third pillar.
- Current proposals are not consistent with value chain inventory accounting but they are presented as if they are. This will create regulatory, litigation, and reputation risk.
- Feasibility highly dependent on TBD/TBC EF sources, load profile sources/guidance, and thresholds for exemptions. Further discussion regarding interaction between consequential method and MBM.

Location Based Method detailed questions

Q3. LBM: Do you support the update to the <u>location-based emission factor</u> <u>hierarchy</u> to identify the most precise location-based emission factor according to spatial boundaries, temporal granularity, and emission factor type?



- This will benefit from a supporting communication approach so that market participants can prepare.
- Hyper-local average emissions factors are not meaningful and should be excluded from the factor hierarchy. Proximity to a generator does not determine the emissions intensity of consumed electricity.
- Preference for temporal accuracy to be prioritized to incentivize demand flexibility.
- It may be difficult to understand how data sources satisfy tiers, and some, like eGRID may be classified differently in different locations (e.g. NY state vs. the western US).



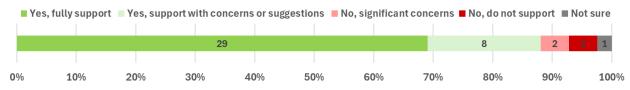


 Do not agree with use of 'precise' vs 'granular'. limited concern re clarity of accessible EF sources, once they are identified (given apparent inconsistent use of LB EFs to date, per CDP analysis).

No, in order to support the direction I have significant concerns that need to be addressed

Need to consider effort vs benefit with reporting. If your targets are set on MBM, having a
mandatory requirement to spend large amounts of time to report more accurate LBM isn't
value adding.

Q4. LBM: Do you support a 'shall' requirement to use the most precise emission factor accessible for which activity data is also available?



Yes, I support the direction but with concerns or suggestions

- Concerns about the feasibility and burden of "shall" requirements in the LBM. Suggest that GHGP provide clear repository/database/guidance identifying sources that meet the accessibility standard.
- This increases the reporting burden on entities without a significant increase in accuracy.
 More feasible methods should be developed, like annual emissions factors for different profiles.
- Concerned re additional work for unknown value (who is using the S2 LB emissions such that more granular EFs are warranted?). Also do not agree with the use of 'precise' vs 'granular'.
- There is no single source of emissions hierarchy data that can claim to be the most precise.
 Companies should be allowed flexibility to decide which EF to use.
- I support requiring the most precise emission factor, but we must define 'available' clearly and ensure respondents can realistically obtain granular data.
- There will be a big difference in accuracy and comparability between metered and profiled activity data. Hourly matching claims should not be supported unless load profiles are sitespecific.

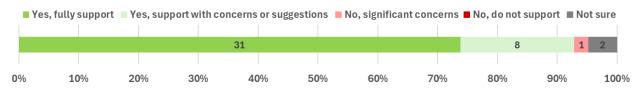
No, in order to support the direction I have significant concerns that need to be addressed

• I do not support a 'shall' for hourly matching so I just want to be consistent here. Still not sure who or how to police this EF choice among companies.

Q5. LBM: Do you support the proposed definition of accessible: publicly available, free to use, and from a credible source?





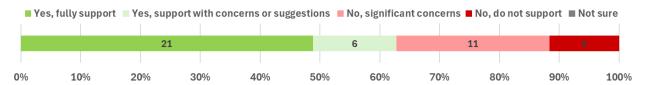


Yes, I support the direction but with concerns or suggestions

- There is a need for a clear definition of "credible source," including examples such as government authorities, research institutions, and organizations with government endorsement.
- We need to define credible sources broadly and flexibly. Hardcoding them raises complexity and could hurt feasibility and usability of the Protocol.
- Credible sources of subjective, and am not aware of that many global databases that are free today.
- Concern that this is still subjective. If you don't know where to find it, it might not be 'accessible' to you, suggest as per TWG discussion to keep a list somewhere of all approved sources
- Would like to stress test this to ensure it isn't creating a perverse incentive for companies to ask for that information not to be made available

Market Based Method detailed questions

Q6. MBM: Do you support an update to Scope 2 Quality Criterion 4 to require that all contractual instruments used in the market-based method be issued and redeemed for the same hour as the energy consumption to which the instrument is applied, except in certain cases of exemption?



- We need to look into classifications in CS and S3. Customer choice in certain markets is also an important variable to determine when hourly accounting applies also needs to be considered.
- The selection of the threshold for exemption is as of yet unclear, by consumption, geography, etc. It will be useful to get feedback on exemption during the public comment period.





- I am concerned about widespread adoption if an alternative marginal impact method is not also included in the standards.
- Concern for moving toward unintended direction, by putting responsibility to each entity, rather than taking care by LBM.
- Per alternative position #9 submitted, suggest we address the feasibility concerns for less sophisticated reporters with a longer phase in period as opposed to exemption.
- The current proposals for MBM are consistent with performance accounting, so the justification for this requirement should be impact not accuracy of inventory.

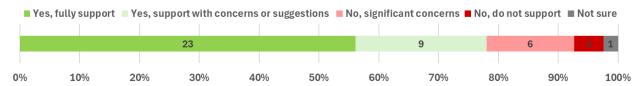
No, in order to support the direction I have significant concerns that need to be addressed

- Not sure the threshold will work as organizations may move from below to above the threshold which will derail existing procurement progress. Believe it needs a rethink.
- Sites moving above thresholds will require changes in procurement strategies and management re-approvals.
- Significant concerns about reduced incentives for high-impact procurement under hourly requirement, especially in absence of clear role for (marginal) impact accounting within Scope 2.
- Requiring stricter temporal matching may force companies into lower-impact procurement. See alternative proposal #5 for more details.
- Feasibility concerns in various geographies; potential to inadvertently slow system-wide decarbonization progress.
- I do not support an hourly matching requirement, even if exemptions were applied; it should be optional. See Alternative Position #5 for details.
- Optional hourly matching, hourly matching claims only permitted for profiled data with at least site-specific data to protect consumers (no flat load), correct specified fossil procurement loopholes.
- This requirement will introduce new risks to the integrity and credibility of the GHGP since hourly data is not available in most countries and would harm underserved and disadvantaged markets.
- Details on Standard Supply Service
- Increased cost/complexity on already stretched sustainability teams/budgets.

Q7A. Do you support an update to the S2 Quality Criteria to require that all contractual instruments meet the principle of deliverability?







Yes, I support the direction but with concerns or suggestions

- Concerned about "deliverability" being defined so narrowly as to limit impactful procurement and to not reflect interconnection between markets/countries.
- Geographical matching requirement should be tightened only to an extent that does not eliminate the prob. of companies buying from other markets, even if they are not physically connected.
- Must be kept simple, and not focus on grid voltages, bidding zones in small European countries.
- It can make grey zone, or dispute over deliverability.
- The definition of deliverability is still a bit vague, I think (see next). How it is written now one could understand all ENTSOE countries are eligible.
- Support the principle, but am concerned if deliverability is interpreted too strict (too small market boundaries).
- Enabling long term PPAs is key, and larger markets should be considered for PPAs.
- The current proposals for MBM are consistent with performance accounting, so the justification for this requirement should be impact not accuracy of inventory.

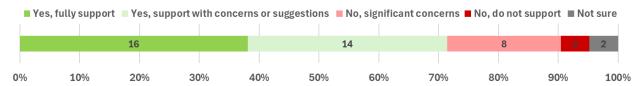
No, in order to support the direction I have significant concerns that need to be addressed

- I support reasonable geographic links, but a physical deliverability principle isn't verifiable in a scalable way. This hampers renewable sourcing without adding scientific integrity.
- Define 'same market' with existing traded boundaries. Allow granular options but don't require them. Need explicit list of accepted market boundaries. See alternative proposal #5 for more details.
- Need clearer rationale for importance of 'plausible' deliverability wrt market-based method, particularly given interest to encourage the use of the consequential method.

Q7B. Do you support the proposed methodologies for demonstrating deliverability as defined in table 'methodologies for demonstrating deliverability'?







Yes, I support the direction but with concerns or suggestions

- Deliverability needs to be defined not so restrictive that it does not enable entities to support new generation. Some points raised in alternative position 4 are very relevant.
- Overall supportive of direction, but think it is too complex. Let's use bidding zones for RECS and larger pre-defined market boundaries for PPAs.
- I agree with most of the markets but African continent criteria undermines the deliverability principle and has not been adequately justified.
- Concern with alternative method 1, on the use of price differentials to establish deliverability. This alone may not be sufficient, and may lead to false positives. More research needed. Alternative 2 should be updated such that energy is delivered to the market boundary, not point of consumption.
- Boundaries in the US should be 45V regions so as not to reopen settled policy.
- Unclear. We need greater clarity on deliverability criteria in the US before deciding.
- It can make grey zone, or dispute over deliverability.
- For a consumer in Germany, not only Icelandish but also Spanish EACs should not be eligible even though in theory the grids are connected.
- I do not think the deliverability criteria is sufficient for energy storage. I disagree with the term "use" when describing power consumed from MBM with this deliverability criteria.

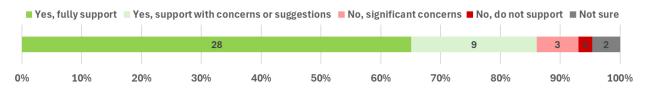
No, in order to support the direction I have significant concerns that need to be addressed

- Significant concerns about "deliverable" grids being defined so narrowly as to limit impactful procurement and to not reflect interconnection between markets/countries.
- They lack the granularity needed for true physical deliverability, and don't account for factors like transmission constraints. Only LMPs would offer credibility, but are too complex to implement.
- The proposed zones do not credibly ensure that clean energy is actually deliverable to load due to intra-regional congestion, undermining the accuracy and use of MBM as an inventory.
- Markets listed are very specific/seem specific to TWG member representation. Impact of requiring greening of already greener grids. Alt Method 1 is exclusionary. Alt Method 2 should be default.





Q8A. Do you support the definition of Standard Supply Service for the purposes of market-based scope 2 reporting?



Yes, I support the direction but with concerns or suggestions

- I worry we don't know at all if this definition captures the plants that we intend it to capture and would like to test this and ensure that we put a version that does out for public consultation.
- The concept is critical, but it must be explained fully and understandable to have success. More work needed for that.
- Support, but there are very important nuances to be clarified, especially about part public owned companies that compete in free markets, e.g. offshore wind tenders.
- Support direction of travel, with implementation concerns. Suggest need for clarification on degree of evidence needed for SSS claims.
- While SSS should be allocated to purchasers, it is an insufficient substitute for the third pillar of additionality and may not restrict the supply of EACs sufficiently to ensure emissions reductions.
- The SSS concept is very American; even with the general description, it might be hard to adapt to other world regions. Might be interesting to talk to ENTSOE or ACER about the European feasibility.
- The definition of SSS needs more clarification outside of the US context otherwise the SSS requirements will be ignored.
- Still unclear of why those specifics are called out for standard supply service. Which 'supply' would not meet that definition

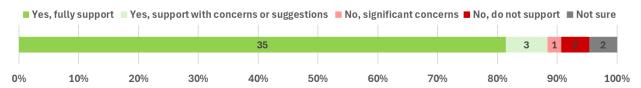
No, in order to support the direction I have significant concerns that need to be addressed

- Unclear how SSS works for different markets
- The SSS is too unclear, and is at risk of becoming a loophole further making investments in renewables unviable. To support this, a clear definition would need to be developed and evaluated.

Q8B. Do you support the requirement that reporting entities may claim no more than their pro rata share of SSS resources?







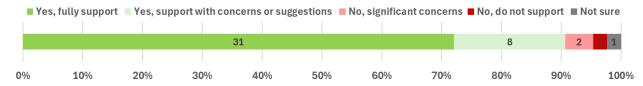
Yes, I support the direction but with concerns or suggestions

- With reservation that I do not support SSS. IF SSS is used, I support this direction.
- Allocation based on consumption may be a weak proxy for financial relationship, e.g. some consumer tariffs provide high cost recovery and others none.
- Highly dependent on 'to be developed/maintained' database

No, in order to support the direction I have significant concerns that need to be addressed

My concern (or limited understanding) can be addressed once when we reach phase 2
addressing guidance for data providers as exclusive claims for SSS and its verification can
be challenging.

Q9. Do you support an updated definition of residual mix emission factors?



Yes, I support the direction but with concerns or suggestions

- Concerns about feasibility of developing this type of residual factor, especially with hourly resolution.
- Concern over the feasibility.
- Highly dependent on availability of residual mix EFs that meet the updated definition
- I am still concerned that a residual mix will never contain all contractual instruments with sufficient temporal and spatial resolution.
- Concerned about integrity w/o EACs or supplier attestation. Unclear what happens when RM and SSS boundaries don't align. If SSS isn't claimed and isn't allocated, it also shouldn't be included in RM.
- Residual mix must include all specified contractual purchases, which may be more than just voluntary procurement and SSS.

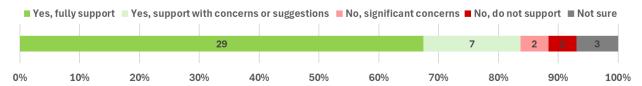
No, in order to support the direction I have significant concerns that need to be addressed

Non-SSS, unclaimed CFE should be removed from the residual mix calculation. Including it
effectively allocates CFE to customers who have not paid for it.

Q10. For consumption not covered by a valid contractual instrument and where no residual mix is available, a fossil-based EF shall be applied?







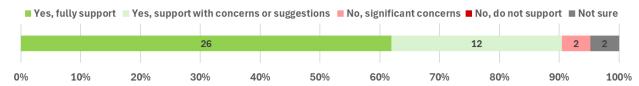
Yes, I support the direction but with concerns or suggestions

- This doesn't make sense for highly renewable grids so we need to consider what to do for these types of grids otherwise it will misstate inventories.
- While the use of a fossil factor is conservative, it significantly degrades accuracy and is inconsistent with accounting criteria. Conservativeness is a principle of project, not inventory accounting.
- Concern about overestimating market-based emissions by excluding unclaimed low-carbon sources (nuclear, hydro). Maybe we can propose an estimate if such sources exceed X% of the fuel mix?
- This makes sense for 'performance accounting' but the text doesn't currently acknowledge that MBM is performance accounting.
- Need to provide guidance in identifying and availability of fossil-based EF. Is this generic globally or specific by market?
- Fossil only mix would include specified fossil generation purchases creating opportunity for double-counting and gaming. Fossil-only residual mix or conservative default fossil EF = more accurate.

No, in order to support the direction I have significant concerns that need to be addressed

• This will lead to a massive over-reporting of emissions from unmatched electricity, making progress for targets overstated. A fallback to a more relevant (LB) factor would be less bad.

Q11. Do you support the introduction of a Legacy Clause?



- Support, but with concerns noted in alternative proposal 9 "Support Temporary Phase-In, Oppose Ongoing Exemptions"
- Need to ensure that it only applies to signed agreements entered into prior to release of the updated guidance otherwise people will rush to sign up contracts.





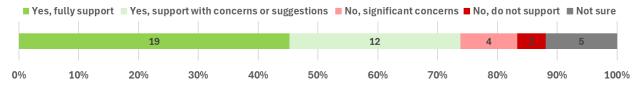
- A legacy clause needs to ensure that no incentives are introduced to enter new contracts shortly before the new Protocol launches.
- PPA's with NEW RE signed before date X, should be OK to use as-is for the duration of contract. Massive blowback of changing rules when investments are already made, jeopardizing new investments.
- Should have a cut-off date that balances planning security for electricity plant operators in PPAs with incentives for corporate consumers to switch to new accounting methodology, e.g. 10-15 years
- I am very worried that a fully flexible legacy clause will enable many companies to trivially continue reporting 100% clean energy. There must be some limitation or mandatory caveats included.
- Legacy exemptions should be limited to contracts for assets that would not be categorized as Standard Supply Service resources based on the adopted definition.
- This should be expanded to include an exception for long-term procurements (e.g., over 10 years) through any procurement vehicle to drive long-term impact.

No, in order to support the direction I have significant concerns that need to be addressed

- We need to understand how this (annual) grandfathering impacts the hourly accounting obligation for the big consumers that hold these contracts so we don't undermine the update.
- I understand the principle but have major concerns that this will be gamed, with REC contracts at very low value grandfathered alongside long term PPAs. Comparability would be affected also.

Consequential Subgroup detailed questions

Q12.Do you support continued development of the Consequential Measures Subgroup's Proposal 1 as a complementary methodology, outside the S2 inventory?



Yes, I support the direction but with concerns or suggestions





- Fully support development of marginal impact method; concerned with characterization of this method as "outside of Scope 2"
- I support its continued development but remain concerned about the unclear integration into the Scope 2 ledger and the higher standards it faces in areas like additionality compared to MBM.
- Support in principle, but concern about methodology credibility. Also should specify throughout that induced/avoided emissions are *estimates* and should be framed as such.
- Full TWG consideration/review needed, and more robust process similar to how LB and MB proposals were developed. Need additional and more diverse set of expertise/perspectives on marginal emissions.
- Net zero or similar target setting should continue to use inventory methods, and not consequential metrics such as this net impact method. GHGP should make this clear.
- I fully support the intent, but need clarity on optionality, recognition by SBTi & feasibility to ensure credibility and pragmatism. Without harmonization, companies face complexity & uncertainty.
- Main concerns are related to: 1) the lack of clarity from AMI WG, 2) "may" instead of "should" for the consequential method as a whole, 3) "should" for hourly activity and MEF data
- Unclear how this will encourage companies to follow MORE than in the past, given proposed LB/MB changes. Concerned that MIM 'sits' under AMI vs Scope 2, but both MBM and MIM are about market-choices.

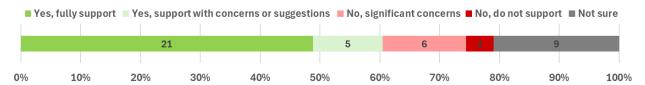
No, in order to support the direction I have significant concerns that need to be addressed

- Should be optional only. Otherwise a high feasibility barrier to implementing the revised GHGP would result, with the risk that companies would choose less ambitious but easier to implement standards.
- I support the proposal in principle but am concerned about the accuracy of the marginal emissions data. Estimates vary, and this method may be better suited to a voluntary offset standard.
- I am concerned that the current proposal is half-baked (see below) and that the metric is presented as an objective measurement when it is really an unverifiable estimate.
- Insufficient time to review.

Q13. Do you support the additionality criteria as presented in the draft document?







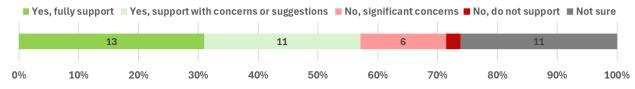
Yes, I support the direction but with concerns or suggestions

- Criteria seem well developed, but high implementation effort, given that additionality is a concept very open to context-dependent interpretation. Positive list tests are important for feasibility.
- If a test like this is necessary, this language should be softened to indicators of additionality; GHGP should not take the reputational risk of attempting to define additionality.
- Further development and input is needed though I agree that no additionality test can be perfect.
- Generally support additionality criteria IF MIM is separate/third Scope 2 method.

No, in order to support the direction I have significant concerns that need to be addressed

- These tests seem very subjective. Explanation of how these have succeeded or not in carbon markets would be helpful.
- I support the proposal in principle but am concerned about the accuracy of the marginal emissions data. Estimates vary, and this method may be better suited to a voluntary offset standard.
- These criteria ignore a "common practice" screen usually included in such tests, which I
 believe is crucial for avoiding non-additional actions.
- Consider that commercial decisions can be made many years in advance of supply. Additionality is complicated to audit.
- Insufficient time to review

Q14. Do you support the methodology which applies marginal emission rates to load and generation, and includes both build and operating margin impacts?



Yes, I support the direction but with concerns or suggestions





- I support the general direction but the methodology must be clearly explained and easy to implement. Including both build and operating margin adds complexity that companies will need help navigating.
- The methodology is still very vague and some of the resources lead nowhere or are very industry-driven. Some peer-reviewed publications do not necessarily show the required scientific support.
- More research needs to be done to justify weighting percentages instead of just using 50/50 because it is simple/easy.
- Support in principle, but concern about methodology credibility (esp. margin weights). Also should specify throughout that induced/avoided emissions are *estimates* and should be framed as such.
- Suggest ongoing effort to quantify the appropriate build margin percentage, particularly for grid-connected behind the meter projects executed outside of utility planning process
- As someone who is not familiar maybe some examples would be useful to understand the application.
- Main concerns are related to: 1) "should" for hourly activity and MEF data

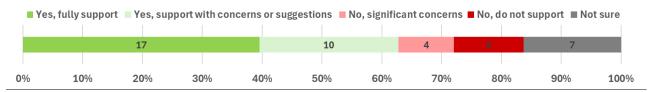
No, in order to support the direction I have significant concerns that need to be addressed

- I support the proposal in principle but am concerned about the accuracy of the marginal emissions data. Estimates vary, and this method may be better suited to a voluntary offset standard.
- Marginal emissions are by definition unverifiable as based on counterfactuals, this creates major concerns for accounting.
- Concern with marginal emission rates applying to all load rather than to marginal load shifts. Concern with default 0.5 weighting for OM/BM, should be intervention-specific.
- I think this could be promising, but the method as proposed makes several arbitrary choices and is not rigorously justified in any way. Ability to use less-granular factors is very concerning.
- More evidence needed supporting the credibility of marginal emissions rates as an accounting tool.
- Insufficient time to review.

Q15. Do you support the recommendation that companies net their induced consumption against their avoided emissions to calculate a net impact score?







Yes, I support the direction but with concerns or suggestions

- Support in principle, but concern about methodology credibility. Also should specify throughout that induced/avoided emissions are *estimates* and should be framed as such.
- I support the proposal in principle but am concerned about the accuracy of the marginal emissions data. Estimates vary, and this method may be better suited to a voluntary offset standard.
- Only support with the recommended additionality requirements.
- Guidance will need to be very clear that anywhere the net impact score is reported, it needs to also include the induced/avoided elements of the calculation.
- Main concern related to the lack of clarity from AMI and the role that this "net" metric might have in the overall Scope 2
- I worry about the confusion of creating two separate reporting metrics, but I also worry about consequential offsets being applied to attributional inventories.
- Generally agree with approach but still need to review/understand calculation methodology (specifically the EFs) and also dependent on issues that have been highlighted as still to resolve.

No, in order to support the direction I have significant concerns that need to be addressed

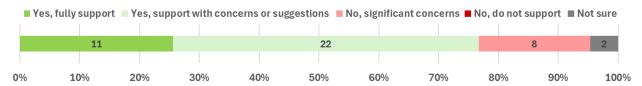
- More evidence needed supporting the credibility of marginal emissions rates as an accounting tool.
- I think we should just call this offsetting and be clear with folks what this is.
- Insufficient time to review

Overall Phase 1 revisions including LBM, MBM, and the Consequential Measures subgroup

Q16. Do you support the overall direction of the Phase 1 revisions including updates to LBM, MBM, and the Consequential Measures subgroup Proposal 1?







- Insufficient time and knowledge on how the consequential method works to conclude on this part. Needs a few worked examples to understand it better.
- Support direction, but concerned about the process to date associated with the development of the MIM and lack of transparency the full TWG has had into that process.
- Not enough time for marginal method and quite uncomfortable with it as it stands, given it seems to have a fast track process.
- Doubts related to the role, purposed and requirements of the Consequential proposal
- Consequential metric should be developed more/discussed with regard to MBM before moving forward with proposed MBM updates
- I do not support draft for any additional consequential metrics.
- The revisions need to include an assessment of impact, but assurances have not been provided that the impact method will be required.
- LBM and MBM revision proposals support continued relevance and credibility of GHGP.
 Consequential impact reporting adds significant complexity and reporting effort and should remain optional.
- I support, but with the accompanying comms approach discussed
- Concerns about reduced incentives for high-impact procurement under "shall" hourly/narrow grid MBM regime, especially in absence of clear role for (marginal) impact accounting within Scope 2.
- For MBM, legacy contracts should be included but exemptions should be minimal. Phase in over time instead. Loose deliverability criteria in MBM necessitates that the marginal impact method be included
- Concern for making hourly matching "shall" to induce self-optimization. I support making consequential measures optional. It is already very complicated.
- Still need to see some of the suggested security nets be orderly in place.
- Generally support but disagree with some details (e.g. use of shall in many instances).
- Strong support for LBM and MBM. Small concern on size of market boundaries still to be worked out especially to enable PPAs.
- Other concerns listed in previous responses





No, in order to support the direction I have significant concerns that need to be addressed

- I support the LM and MB but need more time, information, and proof on the MIM.
- Hourly matching requirement, makes MBM unfeasible for most, especially those working with suppliers on the reduction and accounting. Annual data is already a challenge for many suppliers.
- Would be supportive if 24/7 hourly matching was 'may' and not 'shall' under the MBM.
- The current proposals for MBM are not consistent with value chain inventory accounting but they are presented as if they are. This creates regulatory, litigation, and reputation risk.
- Other concerns listed in previous responses