Scope 2 Public Consultation (submitted on January 29, 2026)

No	Question	Answer
29	Regarding regions that you operate in or have experience in, please provide comments on whether the LBM emission factor hierarchy allows you to identify an accessible emission factor that appropriately reflects how electricity is delivered in that region (please clearly identify the region you are referring to in your answer).	Region: Japan In Japan, where we operate, we consider that, when refining the LBM emission factor hierarchy, using the operational grid areas of the general transmission and distribution utilities (the so-called ten regional grid areas) as the spatial boundary, combined with hourly, production-based emission factors, represents a realistic and appropriate level at which the actual conditions of electricity supply can be reflected. First, with respect to spatial boundaries, Japan's power system is managed in ten regional grid areas as the units for system operation and supply–demand balancing. Defining electricity delivery using spatial boundaries that are more granular than these areas is not realistic, given current operational practices and the availability of data. Second, regarding temporal granularity, generation results and supply–demand information in Japan are compiled on an hourly basis. Accordingly, it is considered technically feasible to calculate emission factors on an hourly basis. By contrast, with respect to the choice between production-based and consumption-based approaches, production-based emission factors are more practical in the Japanese context. Calculating consumption-based emission factors would require accounting for inter-regional electricity imports and exports and reflecting which generation resources actually reached each point of demand. However, Japan's electricity system is widely interconnected nationwide, and given the current systems for information disclosure and grid operation, it is extremely difficult to retrospectively identify the generation mix attributable to specific demand locations based on hourly power flows. For these reasons, in Japan, hourly, production-based emission factors defined at the level of the ten regional grid areas represent the option that most reasonably approximates actual electricity delivery for the purposes of the location-based method.
30	Regarding regions that you operate in or have experience in, please provide comments on whether the LBM emission factor hierarchy is likely to cause any region-specific challenges in its application (provide specific examples, and clearly identify the region you are referring to in your answer).	Region: Japan When applying the LBM emission factor hierarchy in Japan, several region-specific challenges are likely to arise. First, the emission factors currently in common use in Japan can broadly be classified into two types: (i) generation-based emission factors by power source at the point of generation, and (ii) demand-side emission factors calculated based on each electricity retailer's sold electricity volumes and generation mix. However, neither of these necessarily aligns with the definitions of "production-based" or "consumption-based" emission factors as set out in the proposed revisions. As a result, once the LBM emission factor hierarchy is clarified, existing emission factors may no longer be directly applicable. Consequently, to appropriately apply the revised location-based method, it would be necessary to establish new frameworks for calculating emission factors and to clarify underlying definitions, which in turn would require sufficient lead time for development and transition. In addition, as noted in our response to Q29, even if hourly, production-based emission factors at the level of the ten regional grid areas are adopted, the continuous and reliable calculation and disclosure of such data would require the development of a new information disclosure framework and calculation system. This includes standardizing the approach to compiling generation data, determining the appropriate disclosure frequency, and establishing a calculation process that are verifiable by third parties.

		Accordingly, whether such institutional design and implementation can be completed in time for the commencement of the LBM emission factor hierarchy represents a key practical concern in the Japanese context.
71	On a scale of 1-5 do you support an update to Quality Criteria 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.	4 ※Scale of 1 (no support) – 5 (fully support)
72	Please provide reasons for support, if any (select all that apply)	d. Better reflects grid operation, reduces misallocation of generation (e.g., “solar at night”) e. Reduces risk of greenwashing/time-shifting claims by aligning claims to time of use g. Helps create price signals for times and places where renewables are not already abundant h. Helps accelerate the development of technologies that will be needed at scale for fully decarbonized grids k. Other (please explain) Contributes to raising awareness and encouraging behavior aimed at optimizing electricity consumption on an hourly basis from a decarbonization perspective.
73	Please provide comments regarding your reasons for support.	It is understandable that the concept of hourly matching aims to more clearly reflect the temporal relationship between electricity generation and consumption and to better align accounting with the physical characteristics of power systems. In particular, the attempt to make visible time-specific differences in supply–demand conditions and generation mixes that cannot be captured through annual matching can be viewed as a constructive issue-raising exercise toward improving accounting accuracy over time. In addition, the selective introduction of hourly matching provides an opportunity for organizations that wish to engage in more advanced accounting or make more granular claims to clearly demonstrate those efforts, which we consider to have a certain degree of value.
74	Please provide concerns or reasons for why you are not supporting, if any (select all that apply)	c. Hourly matching should follow a recommended ‘should’ rather than a required ‘shall’ approach i. Other (please explain) It may take time for national systems in different countries to become capable of accommodating these requirements, and this should be carefully taken into account when determining the timing of implementation.
75	Please provide comments regarding your concerns or reasons for why you are not supportive.	If hourly matching is introduced as a mandatory requirement, organizations that do not have sufficiently developed measured hourly consumption data or hourly contractual instruments will inevitably have to rely more heavily on estimation approaches such as load profiles. As a result, differences in underlying assumptions and in the load profiles applied could have a significant impact on calculated emissions and may not necessarily lead to improved accuracy. Load profiles should, in principle, be grounded in the actual consumption characteristics of end users. Where inappropriate profiles are applied, there may be cases in which inconsistencies in reported emissions are amplified compared with calculations based on measured monthly or annual data. To prevent greenwashing—namely, the overstatement of emission reduction effects attributed to certificates—the system and profiles must be designed with great care. From this perspective, there are concerns about allowing the use of flat average profiles to allocate electricity consumption over time. Depending on the region and the energy mix, electricity supply–demand conditions and generation mix vary by time of day, and actual end-user electricity consumption patterns are not necessarily uniform. Under such circumstances, applying a flat average that allocates consumption evenly across all hours could allow certificates to be applied to time periods that diverge significantly from acutual end-user consumption patterns. As a result, there is a risk that emissions could be understated, because the actual electricity consumption behavior of end-users would not be adequately reflected. Where a reasonable load profile can be established, it is acceptable to use it with lower priority than measured hourly data. In addition, where it is difficult to define a reasonable load profile, consideration could be given to allowing the use of monthly or annual data at an even lower level in the hierarchy.

		Furthermore, with respect to the scope of hourly matching, we consider that the time-shifting effects of charging and discharging from energy storage systems should also be taken into account. Clear guidance should be developed in parallel to clarify the relevant concepts and their treatment in emissions accounting.
76	Load profiles enable organizations without access to hourly activity data or hourly contractual instruments to approximate hourly data from monthly or annual data. How would the use of load profiles affect the comparability, relevance, and usefulness of MBM inventories relative to your current practice? Please describe potential advantages, limitations, and any conditions under which impacts may differ.	The use of load profiles can have a certain degree of usefulness as a complementary and transitional measure in cases where hourly data are not available. On the other hand, if appropriate profiles are not selected, the greenwashing concerns may also arise, as noted in our response to Q75. For this reason, we consider that, in principle, the use of flat average profiles should not be permitted. Instead, it would be preferable to further enhance alternative approaches for estimating load profiles and to provide more concrete guidance. For example, estimation methods based on sampling surveys over a defined period, or approaches that make use of official statistical data, could be considered. Rather than leaving profile selection entirely to individual companies, it would be more effective for national governments and system operators to set out commonly usable methodologies and approaches that make data development easier.
83	On a scale of 1-5 do you support an update to Scope 2 Quality Criteria 5, to require that all contractual instruments used in the market-based method be sourced from the same deliverable market boundary in which the reporting entity's electricity-consuming operations are located and to which the instrument is applied, or otherwise meet criteria deemed to demonstrate deliverability to the reporting entity's electricity-consuming operations?	3 ※Scale of 1 (no support) – 5 (fully support)
84	Please provide reasons of support, if any (select all that apply).	a. Improves accuracy and scientific integrity of MBM results b. Strengthens transparency and public verifiability
85	Please provide comments regarding your selected reasons for support.	Clearly defining deliverability as a Scope 2 Quality Criterion is meaningful, as it prevents contract-based claims from being made independently of physical electricity supply and reinforces the Scope 2 principle of allocating emissions based on electricity that can actually be delivered. In particular, explicitly defining the concept of deliverability and, at the same time, presenting flexible alternative methodologies for demonstrating deliverability can be positively evaluated as leaving room for practical application that takes regional differences into account. On the other hand, in the Japanese context, the outcomes can be significantly affected by how the market boundaries presented in the official documents are interpreted and applied. For this reason, we have significant concerns with the current categorization of the proposed methodologies.
86	Please provide reasons of concern or why you are not supporting, if any (select all that apply).	b. Concern that narrower market boundaries restrict companies' abilities to invest in areas where renewable energy development could yield the greatest decarbonization impact f. Concern that the defined market boundaries do not align with mandatory or voluntary reporting requirements in your region g. Support deliverability in principle, but the proposed market boundary for my region does not reflect deliverability
87	Please provide comments regarding your selected reasons for why you are not supporting.	We understand that the official documents do not explicitly propose a market boundary specific to Japan. However, when interpreting and applying the market boundary definitions set out under Quality Criterion 5 to the Japanese context, two possibilities could formally be envisaged: (i) the ten regional grid areas corresponding to the general transmission and distribution utilities (No. 1-4 in the table), and (ii) wide-area synchronous grids distinguished by 50 Hz, 60 Hz, and isolated islands (No. 9 in the table).

		Nevertheless, neither of these options can be considered appropriate units for assessing deliverability under Scope 2 when the actual structure of Japan's electricity market and grid operation practices are taken into account. First, with respect to the ten regional grid areas, while area price differences may arise in the spot market, Japan's wholesale electricity market is fundamentally designed as a single nationwide market in which supply and demand are cleared on an integrated basis. This differs conceptually from zonal pricing markets such as Australia's NEM or ENTSO-E, where independent price formation by zone is a core element of market design. In Japan, area price differences do not indicate structural market segmentation, but rather emerge ex post as a result of transmission constraints or supply–demand conditions. Second, regarding the division based on wide-area synchronous grids (50 Hz, 60 Hz, and isolated islands), although technical constraints such as frequency conversion facilities and transmission bottlenecks do exist, system operation and supply–demand balancing are institutionally conducted on a nationwide basis across the nine regional grid areas excluding Okinawa. Electricity is therefore operated on the premise of wide-area interchange. In addition, Japan has positioned the large-scale deployment of renewable energy as a national policy priority, and systematic reinforcement of the backbone transmission network and interconnection capacity is actively being pursued. A particularly important structural characteristic of Japan is the significant geographical mismatch between areas suitable for renewable energy development and major centers of electricity demand. Locations suitable for offshore wind and other large-scale renewable projects are concentrated in regions such as Hokkaido and Tohoku, while electricity demand is concentrated in metropolitan areas such as Kanto, Chubu, and Kansai. Under these circumstances, if market boundaries were to be subdivided at the level of the ten regional areas or by frequency zones, there is a risk that renewable energy sources, which are developed and grid-connected on the premise of supplying electricity to distant demand centers, could be treated as "not deliverable" under Scope 2, despite being physically deliverable. Moreover, in Japan, off-site physical PPAs that span the nine regional grid areas (excluding Okinawa) or cross the 50 Hz and 60 Hz frequency boundary are already implemented in practice on the basis of general transmission and distribution utilities. Such schemes play a certain role as a pratical procurement approach that explicitly recognizes the geographical separation between renewable resource locations and demand centers. If a formalistic interpretation that narrowly subdivides market boundaries were adopted, existing and future renewable energy projects developed under such off-site physical PPAs could be deemed not to meet the Scope 2 deliverability requirement. This could, in turn, hinder the further adoption of these procurement models. As a result, corporate incentives to engage in and invest over the long term in renewable energy projects located far from demand centers could be weakened. This risk is particularly pronounced for large-scale projects such as offshore wind, where securing demand can become increasingly difficult. Such an outcome would not be consistent with a pragmatic approach to expanding renewable energy in light of Japan's geographical characteristics and could ultimately act as a factor that slows the growth of renewable energy in Japan.
90	For deliverable market boundaries (outside of the United States) identified in the table Proposed methodologies for demonstrating deliverability: Deliverable Market Boundaries, please provide comments on whether these market boundaries: ・appropriately reflect deliverability of electricity in that region ・align with mandatory or voluntary reporting requirements in that region (with	Region: Japan Although Japan-specific deliverable market boundaries are not explicitly defined in the table of the official documents, it is understandable that, depending on the interpretation of the definitions, units such as the ten regional grid areas or the wide-area synchronous grid (e.g., 50 Hz / 60 Hz and isolated islands) could be formally assumed. However, neither of these devisions is appropriate as the unit for assessing deliverability under Scope 2 in Japan, when considering the actual structure of Japan's electricity market and grid operation practices (see our response to Q87 for details).

	example program requirements and impacts of these proposed changes on alignment) ・ are likely to cause any region-specific feasibility challenges (provide specific examples) ・ If you prefer a different deliverable market boundary than identified in the table Proposed methodologies for demonstrating deliverability: Deliverable Market Boundaries, please describe this boundary Please clearly identify the region you are referring to in your comments.	In particular, if these devisions are applied as deliverable market boundaries, there is a risk that renewable energy resources that are being developed and grid-connected on the premise of supplying electricity to demand centers—as well as renewable energy projects developed under off-site physical PPAs that span the nine regional grid areas (excluding Okinawa) or cross the 50 Hz / 60 Hz frequency boundary—could be treated as “not deliverable” under Scope 2. As a consequence, it may become more difficult for companies to secure long-term demand commitments for renewable energy projects located far from major demand centers, which could hinder the expansion of renewable energy deployment in Japan (see Q87 for further explanation). For these reasons, for at least the nine regional grid areas excluding Okinawa, it is important—both to uphold the principle of deliverability and to maintain the validity of Scope 2 inventories—to adopt an approach that reflects the reality based on the assumption of wide-area electricity supply.
91	For regions not specified in the table Proposed methodologies for demonstrating deliverability: Deliverable Market Boundaries, please provide examples of market boundaries that uphold the principle of deliverability and balance integrity, impact, and feasibility of the MBM.	Region: Japan Given that no specific deliverable market boundaries are explicitly defined for Japan in the official documents, when applying the principle of deliverability, it is important to avoid interpretations that diverge from the actual structure of Japan’s electricity market and grid operation. As explained in our responses to Q87 and Q90, there are issues with using either (i) the ten regional grid areas or (ii) the wide-area synchronous grids as the unit for assessing deliverability, as well as risks that such an approach may make it difficult to secure demand for renewable energy projects. In light of these considerations, in Japan, for at least the nine regional grid areas excluding Okinawa, it is important to treat the reality —based on the assumption of wide-area electricity supply—as a fundamental premise in interpreting deliverability, in order to ensure a balanced approach to integrity, impact, and feasibility.
112	Please provide any additional feedback on SSS.	We welcome the effort to provide increased clarification of the approach of Standard Supply Service (SSS), and we agree with the basic principle that no consumer may claim benefits beyond their proportional share with respect to shared or publicly supported electricity resources. At the same time, we consider that careful treatment is essential, taking into account differences in institutional design across countries. For example, Japan’s Feed-in Tariff (FIT) scheme is cited as an example of SSS. However, under this scheme, the environmental value associated with FIT-supported power sources is issued as FIT Non-Fossil Certificates, which are sold in the market, and the resulting revenue is deducted by design in the calculation of the FIT surcharge. As a result, customers are not required to double payments, or any compulsory payments for the environmental value. In this respect, Japan’s FIT scheme differs institutionally from a typical SSS case in which customers directly and collectively bear the cost of environmental value. Accordingly, citing Japan’s FIT as a representative example of a general SSS framework may warrant supplementary explanation or reconsideration. Furthermore, given that Non-Fossil Certificates associated with FIT-supported power sources may be used by some companies to meet short-term targets, including their 2030 targets, it is particularly important to clearly explain the position of the FIT scheme, including its relationship to SSS. This is necessary to avoid any misunderstanding in Scope 2 inventories regarding the extent to which these certificates can be used to support emission-reduction claims, even if FIT is not positioned as a general example of SSS. In addition, the Feed-in Premium (FIP) scheme should be clearly classified as being outside the scope of SSS. Unlike FIT, FIP is not a system under which the full value of electricity is recovered at a fixed price. Instead, it is designed on the premise that electricity is sold at market-linked prices, with a premium paid only to cover the gap relative to a reference price. As such, there is no compulsory or integrated cost-sharing relationship between generators and consumers

		for the entire output of FIP-supported power sources. Treating the FIP scheme as falling under the category of SSS solely on the basis of the premium component may be theoretically framed as a form of partial SSS. However, allocating and managing such classifications in proportion to the premium share would be extremely difficult in practice. Moreover, if FIP were to be treated as SSS, this could undermine incentives for customers to acquire environmental value through PPAs or similar arrangements for resources such as offshore wind, which premised on market integration but still require certain forms of policy support. This could, in turn, hinder the deployment of renewable energy. In light of the above, we consider it appropriate, from the perspective of both conceptual consistency of SSS and alignment with renewable energy policy objectives, to exclude partial financial-support schemes aimed at facilitating market transition (such as FIP) from the scope of SSS. SSS should be limited to cases in which a non-selective and integrated cost-sharing relationship for the entire power source is attributed to consumers.

AMI RFI (submitted on June 9, 2026)

No	Question	Answer
16	To what extent do you support or oppose the introduction of a new “multi-statement GHG reporting structure” for GHG reports? “Multi-statement GHG reporting structure” according to options currently proposed in the White Paper would consist of: Physical GHG inventory statement; Market- based GHG inventory statement; GHG impact statement; Non-GHG indicators statement	Support
17	What benefits or challenges do you think that a multi-statement reporting structure could result in? Please select all that apply.	• Support global climate change mitigation • Provide a clear framework for market instrument providers to develop and communicate claims relevant to corporate GHG accounting • Increase transparency for all stakeholders regarding companies’ GHG emissions and climate actions • Increase reporting complexity • Require additional resources
18	What changes or improvements would you recommend to increase your level of support for a multi-statement GHG reporting structure to inform Phase 2 of the Actions and Market Instruments standard development work? Responses are limited to 4,000 characters.	It is important to clearly distinguish between the principles of physical approaches and contractual (market-based) approaches. In addition, clear guidance on the chain of custody (CoC) should be provided, including alignment with the location-based and market-based approaches under Scope 2. Furthermore, for the quantification and reporting of avoided emissions and impacts, common principles and safeguards should be established, building on discussions on the integrity of carbon credits, including additionality, conservativeness, transparency, and the prevention of double counting.
19	Would you like to provide additional feedback on specific elements of the multi-statement GHG reporting structure by answering additional survey questions? Please note that if you select “no” the survey will end.	Yes
20	To what extent do you agree with the “Purpose, goals and objectives” (outlined in Section 4 of the White paper)?	Agree
21	Please explain the rationale behind your previous response and add what changes or improvements you would recommend for “Purpose, goals and objectives” (Section 4 of the White paper)	Overall, the objective of enhancing transparency and strengthening the linkage between corporate actions and GHG accounting outcomes is well-founded and aligned with current reporting needs. At the same time, clearer structuring and guidance are needed regarding the role and position of actions and market-based instruments, particularly in distinguishing between those undertaken within the value chain and those outside it. In addition, the relationship between corporate actions and target-setting frameworks should be more clearly defined to enable consistent interpretation and application.

22	To what extent do you think the Market-based GHG inventory statement should be included within a multi-statement GHG reporting structure? "The market-based GHG inventory of emissions (and removals, if applicable) is complementary to the physical inventory. It allocates emissions associated with the reporting entity's activities from a common activity pool, based on qualified contractual arrangements for the purchase of goods and services (across scopes). It allows chain of custody models that establish contractual traceability from suppliers to the reporting company." – (White paper p. 5, further see p. 37) Please note that the statements described in the White Paper are provisional and will be further specified in Phase 2, among others regarding calculation methods, quality criteria and safeguards, etc. – but we are seeking feedback if it generally should be included.	It should be included
23	Please explain the rationale behind your previous response and provide any additional comments on the Market-based GHG inventory statement that should inform Phase 2 of the Actions and Market Instruments standard development work. Responses are limited to 4,000 characters.	A mechanism that allows reductions achieved on the basis of environmental attributes to be reflected contractually can enable the recognition and incentivization of companies' mitigation efforts. However, careful consideration must be given to preventing double counting, as well as to defining the conditions under which transfer of attributes are allowed, such as limiting to cases where the underlying attributes are physically deliverable or usable. In addition, it should be clarified how system boundaries should be defined in relation to the physical inventory, such as whether they are location-based or activity-based. It is also desirable to address these issues within a coherent framework for contractual inventories, including questions such as which entity should account for emissions under contractual arrangements, such as contract manufacturing.
24	To what extent do you think the GHG impact statement should be included within a multi-statement GHG reporting structure? "The GHG impact statement provides a dedicated, structured statement for reporting on the impacts of actions taken by the reporting company inside and outside its value chain (e.g., emissions avoided, reduced, or removed). It applies	It should be included

	to actions such as projects, interventions, investments, production/sale of products, purchase/consumption of products. This statement uses consequential accounting methods that aim to quantify the global change in GHGs in the atmosphere resulting from a given action." – (White paper p. 6, further see p. 39). Please note that the statements described in the White Paper are provisional and will be further specified in Phase 2, among others regarding calculation methods, quality criteria and safeguards, etc. – but we are seeking feedback if it generally should be included	
25	To what extent do you agree with the proposed sub-categories for the GHG impact statement? The statement is divided into five categories: "1. Within organizational boundary impacts; 2. Value chain associated impacts; 3. Sector associated impacts; 4. Beyond value chain and sector (global) impacts; 5. GHG impacts of sold products" – (White paper p. 6, further see p. 39). Please note that the names of the categories may be subject to change in future. Please rate each category if it should be included or not.	We partially agree with the proposed sub-categories. However, we believe that "3. Sector associated impacts" and "4. Beyond value chain and sector (global) impacts" should be merged. For impacts beyond the value chain, it may be practically difficult to clearly determine whether an impact falls within the reporting company's sector or represents a global impact outside the sector. In particular, ensuring consistent classification may be challenging for initiatives spanning multiple sectors, initiatives where sector boundaries are unclear, and impacts that indirectly spread through markets. Therefore, "Sector associated impacts" and "Beyond value chain and sector (global) impacts" should be merged into "Impacts beyond the value chain." However, even if the categories are merged, it remains necessary to clearly indicate what the reported figures are attributable to. The AMI Standard should provide clear policies and criteria for categorization and disclosure. In addition, "GHG impacts of sold products" should be reported separately from other impacts beyond the value chain.
26	Should any of the GHG impact statement sub-categories be merged for simplification and greater clarity? (multiple answers possible)	Sector-associated impacts should be merged with beyond value chain and sector (global) impacts
27	To what extent do you agree or disagree that consequential reporting approaches within the GHG impact statement should	Agree

	reflect both positive and negative impacts of actions?	
28	How should GHG impacts of sold products (e.g. avoided emissions) be treated in the GHG impacts statement?	It should be included in the GHG impact statement.
29	Please explain the rationale behind your responses in this section and provide any additional comments on the GHG impact statement that should inform Phase 2 of the Actions and Market Instruments standard development work.	(1) Impacts such as avoided emissions from products should be approached with caution, taking into account past discussions on carbon credits, including baseline scenario, additionality, conservativeness, transparency of calculation methods, and prevention of double counting. (2) The treatment of credits and certificates should be separated, and the role and position of credits should be clearly defined, including whether they should be treated as impacts or as elements outside market-based Scope 1, 2, and 3. (3) With regard to the impact statement, it would be desirable to establish basic principles such as accounting boundaries, double counting, conservativeness, and additionality, while avoiding excessive detail on sector-specific matters within the main standard; such details could be addressed in a separate volume if necessary.
30	To what extent do you think the Non-GHG indicators statement should be included within a multi-statement reporting structure? “This statement provides a standardized reporting structure for various metrics and indicators not expressed in CO2 equivalent (CO2e) but that might influence organizations’ decarbonization actions and other decisions.” - (White paper p. 6, further see p. 41).	It should be included
31	What level of detail should the AMI Standard provide for Non-GHG Indicators?	The AMI Standard should only provide general categories and leave the definition of specific indicators to sector-specific and jurisdiction-specific initiatives
32	Please explain the rationale behind your responses in this section and provide any additional comments on the Non-GHG indicators statement that should inform Phase 2 of the Actions and Market Instruments standard development work.	From the perspective of enhancing comparability, it would be desirable to be more specific on indicators. However, given the diversity of sector-specific and jurisdiction-specific conditions, it is difficult to define them uniformly within a common standard such as the GHG Protocol. Therefore, it would be preferable to clearly articulate the requirements that indicators should meet—such as relevance, measurability, verifiability, and transparency—and to encourage sectoral and jurisdictional initiatives to define and operationalize specific indicators.
33	If you have any other comments and remarks about the White Paper that should inform Phase 2 of the Actions and Market Instruments standard development work, including specific examples or case studies that you believe should be explored, please provide them here.	Impact statement and non-GHG indicators should be optional rather than mandatory.
34	What other important questions should the standard answer in Phase 2 that are not already included in Annex A?	In Phase 2, it will be important to clarify the relationship between the physical inventory and market-based inventory under AMI and the location-based and market-based methods for electricity, and to ensure consistency between them. It is also desirable to ensure consistent treatment across chain-of-custody (CoC) models (e.g., IP, SG, CB, MB, and B&C) of fuel and categorization of electricity (e.g., direct lines, PPAs, bundled EACs, and unbundled EACs).