

CDSB proposal	Summary of WRI response
Proposal 2. Non-financial reporting shall be based on a single, standardized approach to group organizational boundary setting.	Companies often choose different consolidation approaches (from the GHGP Corporate Standard) because these approaches afford different and valuable perspectives on GHG risks and opportunities. However, recognizing CDSB's main goal is to ensure consistency with financial reporting processes, we are comfortable with the current proposal, as long as it is 100% consistent with the Financial Control approach in the Corporate Standard.
Proposal 3. Reporting approach shall be aligned with consolidated profit and loss (or comprehensive income) statement.	If CDSB has not already obtained broad feedback from companies on the consistency of this approach with the Financial Control approach, then we suggest it does so since companies have been using the Financial Control approach for many years.
Proposal 4. Non-financial info shall be reported by the user of the resource (e.g., emissions source). control in IFRA standards.	
Proposal 5. No distinction shall be made between financial and operating leases for non-financial information reporting purposes. Only users reports the emissions from leases.	<p>The IASB and FASB are jointly developing proposed updates to the accounting rules for leased assets. CDSB should ensure that its methodology is aligned with these updates once they are finalized.</p> <p>Please note that the GHG Protocol Corporate Standard will be revised, as necessary, to ensure consistency with the IASB/FASB updates.</p>
5.2 What do the proposals mean for Scope 3 reporting?	<p>CDSB should recommend that when quantified, scope 3 data should be disaggregated by the different scope 3 categories.</p> <p>CDSB should clarify how the proposal applies to other, non-GHG impacts.</p>
Section 5.2 To what extent will measurement of GHG emissions and other quantitative data be affected by the proposals?	GHG Protocol strongly recommends against requiring the use of a single approach for calculating the emissions across different regions/countries. This is because international schemes may not be as accurate as the more regional approaches that are often available to companies (e.g., for a company in the EU, EU-specific emissions factors may be more accurate than international default factors). Also, many companies have operations that are subject to regulatory reporting programs or that participate in voluntary reporting programs using program-defined calculation approaches – having to recalculate the emissions from these operations using a different approach would place undue burden on companies.

Stephen Russell
Senior Associate
World Resources Institute