

Questions	Comments
23	•1. no support
26	•b. Concern about increased administrative burden and complexity from identifying the most precise emission factors accessible)
27	•From the perspective of the non-life insurance industry, we request that operation complexity be kept to an absolute minimum. Regarding indirect calculation methods, we also request careful consideration be given to any revisions that would impose an excessive burden on calculation operations.
35	•1. no support
38	•c. A list of suitable location-based emission factors should be published for each region, rather than requiring reporters to individually determine what is accessible in their region.)
39	•From the perspective of the non-life insurance industry, we request that operation complexity be kept to an absolute minimum. Regarding indirect calculation methods, we also request careful consideration be given to any revisions that would impose an excessive burden on calculation operations.
71	•1. no support
74.	•b. Hourly matching should follow an optional 'may' rather than a required 'shall' approach •f. Concern that administrative, data management, and audit challenges posed by this approach would place an undue burden and costs on reporters •g. Concern that requiring hourly matching does not create meaningful improvements to inventory accuracy
75	•Aggregation and reporting based on hourly matching impose an excessive burden on many companies, and it is unlikely that any benefit in improved data quality outweighs this burden. •Additionally, the following comments relate to Question 70 (since Question 70 is a multiple-choice question and does not allow comments) : Exemption threshold options in GWh in the default exemption conditions for all respondent on Page 30 (a. 5 GWhs. b. 10 GWhs, and c. 50 GWhs) are too low. The thresholds should be at least a. 50 GWhs, b. 100 GWhs, and c. 500 GWh or above.
171	•5. fully support
172	•d. Helps maintain trust and market confidence in



	<p>long-term contracts</p> <p>• e. provides a pragmatic pathway for organizations to transition to updated Quality Criteria)</p>
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