

**RE: Comments for filing manual updates regarding GHG and climate risk disclosures**

Table A-2 FM and Table 6-2 EFM:

- “Climate Resilience– See Filing Manual Table A-2 – Physical and Meteorological Environment, for requirements and guidance.”
  - Is physical and meteorological environment to be the source to understand the impact of climate change on the project? And to evaluate its resilience?
- Is “The Natural Gas Combustion Emissions Calculator produced by Canadian Energy Partnership for Environmental Innovation (CEPEI)” the only source by which emissions should be quantified
- GHG Protocol is also mentioned (as is ISO 14064). Can any of these be used to quantify emissions?
- Construction emissions:
  - Are emissions from the materials (lifecycle) being accounted for? Is this specified in the ECCC technical guidance?
  - Wouldn't it be difficult to have a CO<sub>2</sub> threshold for construction emissions as they'd have to calculate it first before knowing if it met the threshold? Could have a monetary threshold like the Climate Lens protocol (which has a +\$10M threshold for which you must account for emissions).

Supplemental Conditions:

- There is no further mention of climate change resilience within the supplemental conditions. Perhaps we could mention ISO 14091, PIEVC, or other framework through which to evaluate climate risk. Or keep consistent with ECCC's strategy.
- “Proponents are expected to use recent and reputable emission estimate equations and emission factors. Proponents are also encouraged to use ECCC's National Inventory Report's emission factors when calculating estimated vehicle and equipment emissions.” So 2022 NIR can be used for emission factors?