

・GHGプロトコルは、企業が温室効果ガス排出量を算定・報告するための国際的な統一基準であり、多くの企業が本基準に基づき各種機関へ報告を行っている。
・GHGプロトコルは、開示の国際標準化等の理由で大規模な改定に向けた検討が進められている。様々な改定論点の中で、今回Scope2に関するパブリックコメントを開始(2025年10月20日)し、当会サステナビリティ推進委員会に展開したところ、4社より意見提出があり、2026年1月26日GHGプロトコル事務局へ意見提出を行った。

原案：<https://ghgprotocol.org/sites/default/files/2025-10/GHG-Protocol-Scope2-Public-Consultation.pdf>

Proposed Feedback on GHG Protocol Revisions (Scope 2)

Public Consultation Draft: <https://ghgprotocol.org/sites/default/files/2025-10/GHG-Protocol-Scope2-Public>
December 19, 2025
Sustainability Promotion Committee
Japan Foreign Trade Council, Inc.

	Relevant Page(s)/Section	Feedback	Reasons (Response Optional)	ご意見内容 (和訳)	理由 (和訳)
1	Page 9 4. Location-based method 4.1 Description of proposed location-based method updates	<ul style="list-style-type: none">• We believe that numerous problems and issues need to be resolved to make the provision of open-source time- and location-based emission factors possible.• We believe that more discussion is required regarding the feasibility of applying LBM in each territory.• To enhance feasibility, we suggest that adjacent bidding zones should be allowed and/or interconnectivity between power grids should be made a criterion.• Increased burdens on corporate customers and consumers and reduced profitability for grid/system operators could inhibit the development and promotion of renewable energy and slow down GHG emissions reduction.	Concerns regarding: <ul style="list-style-type: none">• Feasibility in terms of administration and precision• Inhibition of renewable energy development and promotion due to reduced profitability for operators, etc.• Slowing down of GHG emissions reduction• Increased burdens on citizens	<ul style="list-style-type: none">・時間と場所に応じた排出係数のオープンソースの実現性についてクリアすべき問題・課題は多々あると思われる。・各地域でのLBM適用の実行性についてのより一層の検討が必要と思われる。・尚、実行性を高める為の策として、隣接する入札ゾーンを可とする事や、送電網の相互接続性を基準とする事も一案である。・需要家や消費者の負担増や事業者採算性低下が再エネ開発・促進抑制、そしてGHG削減ブレーキ要因になり得る。	管理・精度面での実行性 事業者採算低下等による再エネ開発・促進抑制への懸念 GHG削減抑制への懸念 国民負担増への懸念
2	Page 20	<ul style="list-style-type: none">• We are concerned that the development and promotion of renewable energy could be inhibited in territories where renewable energy operators frequently sell Renewable Energy Certificates (RECs) to corporate clean energy customers (e.g., the US). Although solar- and wind-power operations, which have low unit costs, are important sources of electricity supply in such territories, renewable energy is highly dependent on the natural environment and the amount of electricity generated fluctuates. Accordingly, imposing an hourly matching requirement could lead to lower assessments of environmental value, and environmental value could also decline if generation exceeded demand.	Concern regarding: <ul style="list-style-type: none">• Inhibition of renewable energy development and promotion	<ul style="list-style-type: none">・再エネ事業者によるクリーン電力需要家へのRenewable Energy Certificate (REC) の販売が盛んな地域(例: 米国)では、電力単価の低い太陽光や風力事業では重要な電力の供給源の一つである中、再エネは自然環境に大きく依存して発電量が変動するため、毎時マッチングが条件となることで環境価値が低く評価される可能性があり、また需要を超過する場合は環境価値の低下可能性があることから、再エネ開発・促進の抑制に繋がりがかねない事を危惧する。	再エネ開発・促進抑制への懸念

3	Pages 20-22 & 23-25	<ul style="list-style-type: none"> • If levels of institutional maturity and inter-territorial disparities in infrastructure are not accounted for adequately, the adoption of renewable energy by companies and the use of contractual instruments to reduce emissions could be impeded by the proposed requirement that contractual instruments be issued and redeemed on an hourly matching basis and the proposed obligation to source contractual instruments from the same market boundary. • For companies that have numerous operating bases both inside and outside their own country and manage a diverse range of businesses, it is in practice impossible to take immediate action in territories where the necessary institutions are not yet in place. We therefore request that the rules are designed to be flexible, feasible, and capable of adapting to the characteristics of individual countries, territories, and businesses. 		<ul style="list-style-type: none"> ・改定案における「時間単位での証書発行・償還」や「同一市場境界での調達義務化」は、制度成熟度や地域間のインフラ格差を十分に考慮しない場合、企業による再エネ導入や証書活用による排出削減を阻害する恐れがある。 ・国内外に多数の拠点をもち、多様な事業を展開する企業にとって、未整備地域での即時対応は現実的に困難であるため、国・地域・事業の特性に対応できる、柔軟かつ実行性のあるルール設計としていただくよう要望したい。 	
4	Page 23	<ul style="list-style-type: none"> • With regard to market boundaries for deliverability, the draft stipulates that companies shall use "attributes sourced from generating facilities located within the same deliverable market boundary as the demand to which they are applied." • We understand that Japan is regarded as "any other country or territory" as described in item 9 of the Description column, which states that in countries to which item 9 applies, the borders of the relevant country or territory, or the borders of the wide-area synchronous grid where the reporting entity's demand is located, whichever is smaller, shall be used as the market boundaries. The proposed revisions do not currently specify detailed requirements for Japan, and we request that GHG Protocol avoid introducing any restriction such as requiring the Japanese market to be divided into its ten regional utility service areas. 	The current mechanism allows for electricity deliverability even if the demand and the generating facility are located in different regional utility service areas, but if the restriction referred to on the left is added, C-PPA-based transactions would be impeded, hindering the growth of the Japanese markets for C-PPA and renewable energy.	<ul style="list-style-type: none"> ・供給可能性の「市場境界」には、「需要が存在する市場と同一の供給可能な市場に位置する発電施設から得られる属性を使用すること」と規定されている。 ・日本については、Description 9のその他の国・地域に位置付けられていると理解しているが、9に位置付けられた国においては、当該国または地域の国境、または報告主体の需要が所在する広域同期系統(Wide-area synchronous grid)の範囲、これらのうち小さい方の範囲が、市場境界として適用されると整理されている。 ・日本については現状詳細条件に付いて記載されていないが、日本市場を10電力管内に分割すべしといった制限を設けることは避けて頂きたい。 	<p>現行の制度の基では需要地と発電所所在地とが、異なる電力管内に所在していたとしても電力が供給できることになっているが、左記の制限が追加されるとC-PPAによる取引が阻害され、国内におけるC-PPA市場、再エネ市場の拡大を妨げることになるため。</p>
5	Pages 23-25	<p>we are concerned that the need to prepare procedures for verifying deliverability when increasing the share of renewable energy procured within the same market (or power distribution area), or procuring across area boundaries, could ultimately result in higher electricity costs, increasing the burden on corporate customers and consumers. An additional reservation we have is that the need to verify deliverability could restrict trading in electricity, inhibiting the development of the entire electric power market. Furthermore, we are concerned about the risk of corporate customers—in particular the highly influential US and European tech giants—shying away from certain markets that have not yet matured (especially developing economies in Asia and elsewhere).</p> <ul style="list-style-type: none"> • Regarding hourly matching, to take a solar power-only PPA as an example, nighttime Scope 2 emissions would be unmatchable, and likewise, in the case of a wind-power-only PPA, fluctuations in output would make full matching impossible. Thus, the demands on offtakers aiming to achieve RE100 would effectively become higher. • If hourly matching is premised on using storage batteries for shaping output, based on the assumption that naturally fluctuating power sources must correspond on a 1:1 basis with demand, the development of on-site storage batteries by power generators could be driven beyond what is actually needed. This could lead to strain on the grid and potentially result in significant impacts on corporate customers and consumers. • Increased burdens on corporate customers and consumers and reduced profitability for operators could inhibit the development and promotion of renewable energy and slow down GHG emissions reduction. 	<p>Concerns regarding:</p> <ul style="list-style-type: none"> • Inhibition of market growth • Fairness with regard to local characteristics, etc. • Increased load on the electricity grid • Inhibition of renewable energy development and promotion due to reduced profitability for operators, etc. • Increased burdens on citizens 	<ul style="list-style-type: none"> ・同一市場(送配電エリア)内の電源比率を高める、またはエリアを跨ぐ場合の供給可能性の実証手順の準備が必要となる事等から、結果として電力コストの増につながり、需要家・消費者への負担が増える可能性を危惧する。 また、供給可能性の実証のため電力取引に制限がかかることで電力市場全般の発展に抑制がかかる事を危惧する。更に、特定の未成熟マーケットに対し、需要家、特に影響力の強い欧米大手Techプレイヤーが市場として敬遠するリスクを懸念(特にアジア等発展途上国を意識)。 ・太陽光のみのPPAを例とした場合、夜間のScope2排出は残存する、また風力単独のPPAを例としても出力変動により完全マッチングは困難となる事などから、RE100達成を目指すオフテイカーについては要求水準が実質的に引き上げとなる。 ・自然変動電源と需要を1:1で対応させる事を念頭に、蓄電池での成形を前提にしたhourly matchingは発電側併設蓄電池の開発を本来の必要量以上に促す可能性があり、結果系統逼迫に繋がる可能性や、需要家・消費者へのインパクトが大きくなる可能性がある。需要家や消費者の負担増や事業者採算性低下が再エネ開発・促進抑制、そしてGHG削減ブレーキ要因になり得る。 ・需要家や消費者の負担増や事業者採算性低下が再エネ開発・促進抑制やGHG削減ブレーキ要因になり得る。 	<p>市場成長に対する抑制懸念 地域特性等における公平性 送配電系統負担増への懸念 事業者採算低下等による再エネ開発・促進抑制懸念 国民負担増への懸念</p>

6	Pages 23-25	<ul style="list-style-type: none"> Given that power generation assets are concentrated in the most suitable locations for renewable energy generation (regions with high levels of sunlight and wind), additional requirements (or constraints) such as requiring such locations to be both suitable for renewable energy generation and close to demand centers, could cause greater competition for such sites, given that they are limited in number. This could lead to increased burdens on corporate customers and consumers, as well as reduced profitability for operators. Furthermore, we are concerned about the risk that this excessive concentration of renewable energy generation could further accelerate the growing load on the electricity grid, resulting in the promotion of renewable energy being slowed down, and eventually a slowdown in reduction of Scope 2 GHG emissions. If the average electricity price at the point of demand was more than 1.05 times the average price at the point of generation in the hour for which a claim was made, the environmental value created by the operator would be lost. Consequently, operators would seek to avoid market price risk, leading to reduced appetite for power generation investment in locations that are further from demand centers, which could potentially cause a slowdown in reduction of Scope 2 GHG emissions. 	<p>Concerns regarding:</p> <ul style="list-style-type: none"> A slowdown in renewable energy promotion Increased load on the electricity grid Inhibition of renewable energy development and promotion due to reduced profitability for operators, etc. Slowing down of GHG emissions reduction 	<ul style="list-style-type: none"> 再エネ適地(日射量が多い、風量が多い地域)に発電資産が集中している状況下、①再エネ適地+②需要地近郊と条件(制約)が増えることで、当該適地の有限性により 更なる再エネ適地競争に繋がりが、結果需要家・消費者負担増、事業者採算性低下につながる可能性がある。更にこうした一極集中により、送配電系統の負担がより加速する可能性もあり、その結果として再エネ普及促進にブレーキがかかり、GHGスコープ2削減減速に繋がるリスクを危惧する。 発電・需要エリアの1時間単位の平均電力価格が1.05倍未満の基準を超えた場合、発電事業者の創出する環境価値が剥落することとなり、結果として、マーケットプライスリスクを避けるべく、需要地近傍の適地以外での発電投資アベタイトは下降し、GHGスコープ2削減が減速するリスクがある。 	<p>再エネ普及促進の鈍化懸念 送配電系統負担増への懸念 事業者採算低下等による再エネ開発・促進抑制懸念 GHG削減抑制への懸念</p>
7	Page 25	<ul style="list-style-type: none"> GHG Protocol's standards target all countries worldwide, but Standard Supply Services (SSS) comprise mechanisms and features unique to individual countries, requiring a flexible approach that caters to these disparities. We anticipate significant impacts arising from the guidance for SSS, including more complicated procedures due to greater complexity than under LBM or MBM reporting, and reduced value due to restriction of contractual instruments' upper limit. There is also a risk that the impacts could be greater for certain operators and the incentives for renewal energy development and supply could be reduced, thereby inhibiting the spread of renewable energy. As an additional point, if MBM ends up not being applied as a concept at all, SSS should be eliminated at the same time. 	<p>Concerns regarding:</p> <ul style="list-style-type: none"> Inhibition of renewable energy development and promotion Greater impacts for certain operators and fairness 	<ul style="list-style-type: none"> GHG Protocol は全世界を対象としているが、Standard Supply Service (SSS) においては各国特有の制度・特徴があり、それらにあわせた柔軟な対応が求められる。 LBMやMBM報告よりも煩雑な内容による手続き等の煩雑化、証書の上限値が制限されることによる価値の低下、等 想定される影響が大きく、また特定の事業者に影響が偏重する虞があり、再エネ開発・供給のインセンティブが低下し、再エネ普及の抑制に繋がる可能性がある。尚、MBMがそもそも概念として適用されない事になる場合、SSSも同時に削除されるべきである。 	<p>再エネ開発・促進抑制懸念 特定事業者に対する影響(偏り)・公平性の懸念</p>
8	Page 26	<ul style="list-style-type: none"> With regard to Standard Supply Services (SSS), the proposed revision text specifies that the FIT mechanism is a government-mandated clean energy procurement program that qualifies as an SSS. However, we request that the FIT mechanism should not be treated as an SSS because the growth of Japan's markets for C-PPA and renewable energy would be hindered by the introduction of a restriction on the quantity of electricity that could be supplied with the aim of ensuring fair distribution of public assistance among non-fossil power sources categorized as SSS. 	<p>The costs of generating renewable energy in Japan still remain high. Although power producers make their own efforts to reduce costs, they currently regard public assistance as indispensable, so hindering the procurement of electricity from such sources would restrict the spread of renewable energy.</p>	<ul style="list-style-type: none"> 標準供給サービス (SSS)について、今般の改定にてFIT制度がSSSの一つである政府が義務付けるクリーンエネルギー調達プログラムに該当することが明記されたが、SSSに分類される非化石電源について公的支援が公平に分配されることを目的として、供給量に制限が入ることは国内におけるC-PPA市場、再エネ市場の拡大を妨げることに繋がるため、適用除外を求めたい。 	<p>国内において再エネ電源の発電コストは依然として高価であり、各発電事業者の自社努力によってコスト引き下げを追求しているが、公的支援は足元必要不可欠と考えているため、斯様な電源からの調達を妨げることは再エネ普及を制限することに繋がるため。</p>

9	Page 46	<ul style="list-style-type: none"> • We request the development and inclusion of a robust legacy clause. • We request that the legacy clause applies on the contract signing date. If the legacy clause were to apply on the commercial operations date (COD), business flexibility would be compromised. In other words, we would like the application of the new protocol not to apply to matters contracted before the protocol comes into effect. • For example, to take our own projects as an example, we are currently in the process of finalizing a wind-power PPA(either physical or virtual) with Company A, for which the COD is expected to be in or around 2029. We also have numerous other projects for which agreements are close to finalization or already signed, but the COD will be several years hence. • In such cases, if the legacy clause were to apply on the COD, the assumptions underlying a considerable number of projects currently in the planning or construction phase, including the project with Company A, would change. We therefore request that, the legacy clause take effect on the contract signing date, as stated above. 		<ul style="list-style-type: none"> •レガシー条項の盛り込みと、整備をしっかりとお願いしたい。 •レガシー条項の適用時点は、「契約起点」でお願いしたい。「COD起点」でのレガシー条項適用はビジネス上の柔軟性を損なう。 •例えば、我々の案件でいうと、A社向けの風力V-PPAを現在契約締結対応中で、CODは2029年くらいを予定。他にも、今後、契約締結が直近で控えているもののCODが数年先となる案件が多数存在。 •この場合、レガシー条項の適用が「COD起点」だと、A社を含め相当数の計画・建設中案件の前提条件が変わってしまうため、上記のとおり適用は少なくとも「契約時点」でお願いしたい。 	
10	Overall	<ul style="list-style-type: none"> •Our reservation regarding these revisions as a whole is that the burdens on reporting companies and others could increase markedly. For example, we are concerned that the introduction of more precise location criteria along with hourly matching and deliverability requirements would result in limited usable data and procurement methods if many territories had not yet fully established the measurement infrastructure and market mechanisms on which these requirements are predicated. Even if a certain mechanism were to exist, the narrowed applicability of requirements could significantly reduce companies' choices and lead to excessive increases in workload including coordination and verification tasks. • Accordingly, we request (i) that sufficient preparation time is allowed for adapting to strengthened assurance measures and laws/regulations that make use of this protocol, and (ii) that the protocol be designed with flexibility that reflects actual market conditions. 	<p>Concern regarding:</p> <ul style="list-style-type: none"> • Excessive increases in workload 	<ul style="list-style-type: none"> •本改訂による懸念として、対応企業等の負担が著しく増加することが挙げられる。例えば、ロケーション基準の細分化、時間別マッチング(Hourly Matching)、Deliverabilityの設定については、これらの前提となる計量インフラや市場制度が多く地域で十分に整わない場合、利用可能なデータや調達手段が限定的となる懸念がある。仮に一定の仕組みが存在する場合でも、要件の適用範囲が狭まることで企業側の選択できる手段が大幅に減少し、調整や確認作業などの実務負担が過度に増える懸念がある。 •よって、①本プロトコルを準用する法規制や保証強化への対応に対する十分な準備期間の確保、②市場実態を踏まえた柔軟性ある設計を求める。 	実務負担の過度な高まり
11	Overall	<ul style="list-style-type: none"> • Although "hourly matching" defined using the term "balancing" is understandable as a concept, under current conditions it is difficult for companies to apply, both as a mechanism and in terms of the workload involved. We therefore ask that the hourly matching requirement should be introduced after further progress has been made in designing the mechanism. 	<p>With regard to "balancing," matching with actual consumption is not possible using current non-fossil certificates. Among companies that use non-fossil certificates to reduce their Scope 2 emissions, there are some companies that purchase certificates according to their emissions volume each fiscal year. For such companies, hourly matching would be extremely challenging in the first place, and would simply not be feasible within the current market and mechanism.</p> <p>Furthermore, if matching on an hourly basis was required, it would be necessary for companies to measure and collect data on emission factors and consumption volumes for 24 hours a day, 365 days a year, which would be difficult to handle in terms of workload.</p>	<ul style="list-style-type: none"> •「同時同量」で定義される1時間単位でのマッチングに関しては、コンセプトとして理解はできるものの、現状は制度・実務両方の観点から対応が難しいため、制度設計を進めてからの導入としていただきたい。 	<p>「同時同量」に関して、現状の非化石証書等では実際の消費とマッチングさせることができない。非化石証書を利用してScope2排出量を削減する会社の中には、年度の排出量に併せて証書を購入する会社もあり、そもそも時間的なマッチングはハードルが高い上、現状のマーケット・制度上対応できない。</p> <p>また、1時間単位でマッチングさせるとなると、365日×24時間分の係数、及び消費量を測定・収集する必要があり、実務的に対応が難しい。</p>