

17:04:59 From Kyle Robinson to Everyone:

<https://digital.gov.bc.ca/digital-trust>

17:39:44 From Alex Ivan Howard to Everyone:

<https://www.xbrl.org/>

17:41:15 From Christiaan Pauw to Everyone:

SASB Sustainability Accounting Standards Board

17:44:43 From Joel to Everyone:

<https://xbrl.us/>

17:45:09 From Joel to Everyone:

xbrl.org is the international XBRL body, xbrl.us is for US financial filings

17:45:39 From Joel to Everyone:

There may be other xbrl organizations as well but I don't have experience with them.

17:46:47 From Joel to Everyone:

<https://www.sasb.org/>

18:00:05 From Joel to Everyone:

Attribution factor

18:02:45 From Joel to Everyone:

From PCAF standard: Attribution

According to the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, GHG emissions from loans and investments should be allocated to the reporting financial institutions based on the proportional share of lending or investment in the borrower

or investee.³⁹ Attribution is based on annual emissions of the borrower and investee; as a result,

GHG emissions are reported on at least an annual basis.