**Comment/Explanation\*:***Include your justification for your proposed change to the draft standard below.*  
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We strongly recommend removing the text below because the statement that A4 overlaps with scope 1 & 2 reporting is incorrect for most homebuilders, particularly the large homebuilders who are conducting ESG reporting. Most homebuilders do not have operational control of the construction equipment, given construction activities are subcontracted, so A5 emissions frequently fall within scope 3 category 1 (Purchased Goods & Services). This is the same scope 3 category for which A1-A3 impacts fall within. In addition, most homebuilders do not have operational control over the freight fleet that is transporting the building products to their construction sites, so A4 emissions frequently fall within scope 3 category 4 (Upstream Transportation & Diistribution).

**Proposed Change to the Draft Standard\***  
*Use “strikethrough” and “underline” formatting to indicate all proposed changes. Changes must be shown with “hard-formatting” strikethrough and underline, not “track changes”.*

*Use a color other than red to indicate proposed changes to the draft.*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Modules A4 (emissions from transportation of products to the construction site) and A5 (emissions from construction activities) are important contributors to the embodied carbon of an assessed home. These have not been included in this standard for two reasons. The first is the difficulties inherent in trying to estimate these emissions for a large and geographically diverse industry like homebuilding which features complex supply chains and widely differing site conditions. ~~The second is the overlap between the scope 1 and scope 2 emissions reported by homebuilders for Environment, Social and Governance (ESG) reporting, for which a proportion of module A4 emissions and a substantial percentage of A5 emissions are captured and would be double counted by this Standard if it were to include these modules.~~