

6. Boundary Setting	<ul style="list-style-type: none"> • Ceres supports additional detail, definitions and guidance in order to ensure that the resulting company reports and determinations are comparable and transparent to stakeholders. • Ceres agrees that the standard needs to clarify the types of products for which cradle to gate reporting is allowed (i.e., intermediate products) and who is responsible to report the final life cycle stages (use phase and disposal). The standard should also provide clear guidance on business-to-business reporting of partial inventory data. • Ceres supports the 100% boundary requirement for directly connected processes instead of using a cut off threshold. Recommend that one LCA methodology be used to support this goal. • The standard indicates that if product type is a raw material and the eventual use is unknown (e.g. cement), then reporting is optional. Would it be possible to encourage assessment and reporting of such materials based on an estimate of the end-use?
7. Collecting Data	<ul style="list-style-type: none"> • Ceres agrees with the proposed data requirements (i.e., at a minimum, collect primary data for processes the reporting company controls, and to follow a data quality hierarchy for other sources), and suggests that companies should be required to obtain primary—or highest quality—data from major (all Tier 1) suppliers, contract manufacturing, and other important sources.
8. Allocation	<ul style="list-style-type: none"> •
9. Assessing Data Quality and Uncertainty	<ul style="list-style-type: none"> •
10. Calculating GHG Emissions	<ul style="list-style-type: none"> •
11. Assurance	<ul style="list-style-type: none"> • Third-party assurance is strongly encouraged. Ceres suggests that at least internal assurance be required, 3rd party assurance recommended.
12. Reporting	<ul style="list-style-type: none"> •
Appendix A: Data Management Plan	<ul style="list-style-type: none"> •
Appendix B: Additional Guidance on Collecting and Calculating Data	<ul style="list-style-type: none"> • Could WRI provide industry averages data/secondary data that companies can use to facilitate this process? Point to specific references?
Appendix E: Glossary	<ul style="list-style-type: none"> •
Any other general comments or feedback	<ul style="list-style-type: none"> • Will this standard work with system standards like PATH 2050 & ISO product lifecycle? • Ceres emphasizes the importance of stakeholder engagement, including employees, customers & others, in order to get support and ensure communication with target audiences. Companies will often need to enhance partnerships with suppliers & customers to fulfill this standard. • Sector collaboration: will the standards promote opportunities for companies to leverage peer company experience and cost-sharing? • Ceres requests additional explanation on how the Product Standard and the Scope 3 Standard are consistent with each other and how they are linked and/or intended to be used together.

