



World Business Council for Sustainable Development



WORLD RESOURCES INSTITUTE

The Greenhouse Gas Protocol

Scope 3 Accounting and Reporting Standard

Comment Template

We are providing this template to streamline public comment submissions. To use this template, please follow the instructions below:

- This Scope 3 draft is open for stakeholder comment from November 11, 2009 through December 21, 2009.
- To provide written comments, please use the comment template provided, instead of sending comments in a separate file or e-mail, in order to streamline the comment process.
- When using the comment template, please organize comments by chapter/section and reference page numbers and line numbers.
- If you have questions during the public comment process, please email Holly Lahd at hlahd@wri.org.
- Submit comments as an attached MS Word file by email to Holly Lahd at hlahd@wri.org no later than **Monday, December 21st, 2009**. We appreciate any effort to submit written comments before the deadline.

Feedback from (name): Hiroo TAKAHASHI

Organization: Senior Manager, Corporate Planning, Asahi Glass Co., Ltd.

Chapter/Section	Comments
The outline and overall structure of the document	•
Part 1	
1. Introduction	•
2. Accounting & Reporting Principles	•
3. Business Goals & Inventory Design	•
4. Mapping the Value Chain	•
5. Setting the Boundary	• In general, we propose that the data requirements for upstream and downstream value chain entities are to be pragmatically considered. In such a sense, segment-by-segment model calculation approach should be



World Business Council for Sustainable Development



WORLD RESOURCES INSTITUTE

	<p>considered. The reason is that it is difficult to get data from our customers. Also, our suppliers should find the data requirements from us troublesome and difficult if too much upstream data is required.</p> <ul style="list-style-type: none"> • [Page 18 line 11 together with Page 10 lines 7&8] While Section 1.11 says “at least 80% of total anticipated scope 3 emissions”, Section 5.1, says “Companies shall account for and report all relevant scope 3 emissions of the reporting company”. If 100% coverage is required, it causes too heavy burden, thus, avoidance from using the protocol will be resulted. Accordingly, we propose that GHG protocol gives the allowance of the reporting entity for the reporting boundary.
5.1 Prioritizing Relevant Emissions	•
5.2 Prioritizing Relevant Emissions Based on Size	•
5.3 Prioritizing Relevant Emissions Based on Other Criteria	•
6. Collecting Data	•
6.1. Prioritizing Activities	•
6.2. Assessing Data Sources	•
6.3. Collecting data	•
7. Allocating Emissions	•
12. Assurance	•
13. Reporting and Communication	<ul style="list-style-type: none"> • [Page 47 line 13 and Page 49 line 2]] While the current draft GHG Protocol does not specify the reporting frequency, Figure 13.1 (Illustrative Reporting Form” assumes annual reporting, which is a heavy burden to the reporting entity. We propose that GHG protocol allow the reporting entities to use the previously reported data if no material change occurs.
Part 2	
1. Purchased Goods and Services- Direct (Tier 1) Supplier Emissions	•
2. Purchased Goods and Services – Cradle-to-Gate Emissions	•
3. Energy-Related Activities Not Included in scope 2	•
4. Capital Equipment	•
5. Transportation & Distribution (upstream/inbound)	•



6. Business Travel	•
7. Waste Generated in Operations	•
8. Franchises Not Included in Scope 1 and 2 (Upstream)	•
9. Leased Assets Not Included in Scope 1 and 2 (Upstream)	•
10. Investments Not Included in Scope 1 and 2	•
11. Franchises (Downstream)	•
12. Leased Assets (Downstream)	•
13. Transportation & Distribution (Downstream/ Outbound)	•
14. Use of Sold Products	<ul style="list-style-type: none"> • [Page 83 line 2 Chart Product Type 4] To avoid ambiguity in the interpretation, we propose that GHG Protocol lists up the target industrial gases. • [Page 85 line 12 Chart Product Type 4] We propose that GHG Protocol consider the recollection volume during usage or at the disposal stage.
15. Disposal of Sold Products at the End of Life	•
16. Employee Commuting	•
Glossary	•
Any other general comments or feedback	•

