



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](mailto:hlahd@wri.org).
- Submit comments as an attached MS Word file by email to Holly Lahd at [hlahd@wri.org](mailto:hlahd@wri.org) no later than **Monday, December 21st, 2009**. We appreciate any effort to submit written comments before the deadline.

**Feedback from (name):** Peter Saling

**Organization:** BASF SE, Germany

Chapter/Section	Comments
The outline and overall structure of the document	•
<b>Part 1</b>	
1. Introduction	<ul style="list-style-type: none"> <li>• Report in Conformance with the GHG Protocol <i>Corporate Standard</i> and Scope 3 Standard replace by</li> <li>• Report in Conformance with the GHG Protocol <i>Corporate Standard</i> and <b>Corporate</b> Scope 3 Standard</li> <li>• 1.1, page 6</li> </ul>
2. Accounting & Reporting Principles	•
3. Business Goals & Inventory Design	•



4. Mapping the Value Chain	<p>All <b>relevant</b> suppliers and customers;  All <b>relevant</b> inputs (purchased materials and services) and <b>relevant</b> outputs (sold goods and services); and</p> <p>All <b>relevant</b> scope 3 activities, such as production of purchased materials and services, transportation &amp; distribution of purchased and sold products, warehousing, outsourced activities, waste disposal, overhead and administrative activities, retail, use &amp; disposal of sold products, business travel, employee commuting, etc.  4. page 10</p> <p>The distinction between the two categories is based on the financial transactions of the company. Upstream emissions are those related to purchased goods and services <b>excluding electricity for own use (scope 2)</b>.  4.1. page 10</p> <p>Figure 4.2.:</p> <p><b>Scope 1 Emissions of:</b></p> <p><b>Should be: Scope 1 and scope 2 of: Suppliers, reporting companies</b></p>
5. Setting the Boundary	<p>5.3. page 13 Might be added to the other points:  There are emissions reductions that could be undertaken or influenced by using of products of the company downstream.</p> <ul style="list-style-type: none"> <li>•</li> <li>•</li> </ul>
5.1 Prioritizing Relevant Emissions	<ul style="list-style-type: none"> <li>•</li> </ul>
5.2 Prioritizing Relevant Emissions Based on Size	<ul style="list-style-type: none"> <li>•</li> </ul>
5.3 Prioritizing Relevant Emissions Based on Other Criteria	<ul style="list-style-type: none"> <li>•</li> </ul>
6. Collecting Data	<ul style="list-style-type: none"> <li>•</li> </ul>
6.1. Prioritizing Activities	<ul style="list-style-type: none"> <li>•</li> </ul>
6.2. Assessing Data Sources	<p>Page 17:  1. Primary data replace by:  1. Primary data, secondary data where the reporting company was involved in integrating primary data and can evaluate the quality of secondary data.  (As an option: use this text as foodnote)</p> <ul style="list-style-type: none"> <li>•</li> </ul>
6.3. Collecting data	<ul style="list-style-type: none"> <li>•</li> </ul>
7. Allocating Emissions	<ul style="list-style-type: none"> <li>•</li> </ul>
12. Assurance	<ul style="list-style-type: none"> <li>•</li> </ul>



13. Reporting and Communication	<ul style="list-style-type: none"> <li>• 8. Page 20:</li> </ul> <p>Emissions data reported separately for activities calculated using primary data and activities calculated using secondary data, extrapolated data and proxy data. Should be taken out because it is very complicated for calculation and data qualities and resources were reported elsewhere.</p> <ul style="list-style-type: none"> <li>•</li> </ul>
<b>Part 2</b>	
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	<p>Page 24  <b>Optional</b>  <i>Report separately from scopes 1, 2, and 3</i></p> <p>Should be replaced by  <b>Optional</b></p>



	<p><i>Should report if significant in size, if the company has the ability to influence reductions and the use of products and services</i></p> <p>Why should it be excluded from scope 3?</p> <ul style="list-style-type: none"> <li>•</li> </ul>
15. Disposal of Sold Products at the End of Life	<ul style="list-style-type: none"> <li>•</li> </ul>
16. Employee Commuting	<ul style="list-style-type: none"> <li>•</li> </ul>
Glossary	<ul style="list-style-type: none"> <li>•</li> </ul>
Any other general comments or feedback	<ul style="list-style-type: none"> <li>•</li> </ul>

