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The Greenhouse Gas Protocol

Scope 3 Accounting and Reporting Standard

Comment Template

Feedback from (name):
Jette Ingrid Hansen, Danisco_____

Organization: ___
Councill for Sustainable Business
Development_____

Chapter/Section	Comments
The outline and overall structure of the document	• **OK**
Part 1	
1. Introduction	• We appreciate the very high ambitions and find that the entire cradle to grave has been covered. May be a more stepwise approach should be taken – e.g. to place the gate to grave in a separate scope (4). • It seems to become a complicated standard. Maybe there would be a need for a "light" version for SME's. • Perhaps the concept used in the environmental management systems (ISO 14001/EMAS) should be considered. A definition of some baseline demands combined with demands for continuously improvements. • Target is private companies – should also be targeted for public institutions and services • It may be difficult to identify targets and to set boundaries before an overview on the emissions are obtained. Perhaps a revision of targets and boundaries should be made after a first overview of the emissions has been obtained. • We understand that scope 2 defines the CO_2 emission from the energy provider. We find it much more logical to place scope 1 and 2 in the same "box": i.e. the CO_2 emission due to the company itself and the energy it buys (scope 1 and 2) and scope 3 as the emission outside the gate so to speak. But we find that scope 2 should remain as a separate figure because it signalize the challenge of reducing the load of CO_2 from energy production and also makes possible to clearly identify the origin of loads of CO_2 related to the production which is more due to national legislation (use or not of nuclear power) than to business decision.

2. Accounting & Reporting Principles	• no comments	
3. Business Goals & Inventory Design	• no comments	
4. Mapping the Value Chain	• Suppliers capital equipment should be part of the glossary list	
5. Setting the Boundary	• Purchasing in general should be added in line with raw materials to cover also the purchase to support the service functions etc.(indirect/secondary purchase) •	
5.1 Prioritizing Relevant Emissions	• no comments	
5.2 Prioritizing Relevant Emissions Based on Size	• If the principles in environmental management standards are applied, a 50% start level may be accepted provide that the company is committed to gradually increase the coverage to 80% or above. In all conditions a suppliers contribution should be collected if the contribution is above approx 5% (as a starting level).	
5.3 Prioritizing Relevant Emissions Based on Other Criteria	• we appreciate the chapter – no comments	
6. Collecting Data	• We appreciate the detailed explanation of the various types of data. Primary data may not always be of higher quality than secondary data. Depends of quality of measurements etc. The overall quality of the data are the important factor.	
6.1. Prioritizing Activities	• no comments	
6.2. Assessing Data Sources	• no comments	
6.3. Collecting data	• no comments	
7. Allocating Emissions	• we appreciate the chapter. the principles of free choice between different allocation methods are appreciated	
12. Assurance	• Very detailed – should perhaps be placed as an appendix. A consultation to other similar assurance systems (e.g. 14002) are recommended	
13. Reporting and Communication	• improvement potentials should be reported including the plans and targets for future improvements • How to report in relation to the changes in suppliers during time (re. scope 1 description of baseline year)	
Part 2		
1. Purchased Goods and Services- Direct (Tier 1) Supplier Emissions	• no comments	
2. Purchased Goods and Services – Cradle-to-Gate Emissions	• no comments	
3. Energy-Related Activities Not Included in scope 2	• no comments	

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4. Capital Equipment	• no comments
5. Transportation & Distribution (upstream/inbound)	• no comments
6. Business Travel	• no comments
7. Waste Generated in Operations	• no comments
8. Franchises Not Included in Scope 1 and 2 (Upstream)	• no comments
9. Leased Assets Not Included in Scope 1 and 2 (Upstream)	• no comments
10. Investments Not Included in Scope 1 and 2	• no comments
11. Franchises (Downstream)	• no comments
12. Leased Assets (Downstream)	• no comments
13. Transportation & Distribution (Downstream/ Outbound)	• no comments
14. Use of Sold Products	• We agree on the proposal as illustrated in table 14.1 • Coverage of scope 3: All should report from cradle to gate. B2C should also report from gate to grave and B2B only from cradle to gate provided that the tradition of the industry sector is that all B2B report from Cradle to gate
15. Disposal of Sold Products at the End of Life	• A more in debt discussion is needed. How to account for energy and GHG emission In relation to reuse/recirculation is unclear. Perhaps this phase should be accounted for in another scope (5)
16. Employee Commuting	• no comments
Glossary	• The concept of materiality should be clearly defined
Any other general comments or feedback	• Emission factors: It is recommended that a list of valid factors are established and regularly updated. Alternatively a list of valid sources should be maintained.

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