



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): stefan.schablinski@deutschepost.de

(1st comments in addition to those given at the workshop in London, further comments to follow during Road Testing)

Organization: Deutsche Post DHL

Chapter/Section	Comments
The outline and overall structure of the document	•
Part 1	
1. Introduction	<ul style="list-style-type: none"> • 1.11 : I'd challenge the 80% and love to see an evolutionary approach that increases the percentage to be covered in 2-years-steps or so. (e.g. start with 60% in year x, increase to 70% in year x+2, etc.) Why 2-years? To allow some sort of 1:1 comparison during the ramp-up-phase
2. Accounting & Reporting Principles	•



3. Business Goals & Inventory Design	•
4. Mapping the Value Chain	<ul style="list-style-type: none"> • Table 4.1: A) Doesn't category 2. "Purchased goods and Services – Cradle-to-Gate Emissions" include category 1. "Purchased goods and Services – Direct Supplier Emissions"? B) Category 4 Capital Equipment: does that cover cradle-to-gate or direct-supplier-emissions?
5. Setting the 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	<ul style="list-style-type: none"> • I would want to challenge a little bit the idea to favour primary data over secondary data in general. This relates a bit to the paragraph "assurance" as I think that one shouldn't just accept primary data provided by a subcontractor without proper validation... Secondary data typically are collected and consolidated by specialized and neutral organizations which might make the data quite credible. A similar process for primary data with a neutral organization collecting, consolidating, validating and providing the primary data would be desirable.
6.3. Collecting data	<ul style="list-style-type: none"> • Chapter 6.3.2 is missing
7. Allocating Emissions	•
12. Assurance	•
13. Reporting and Communication	•
Part 2	
1. Purchased Goods and Services- Direct (Tier 1) Supplier Emissions	<ul style="list-style-type: none"> • We'd need some guidance on available/ credible sources for indirect emission factors (at least for the first years) • Subject to road testing
2. Purchased Goods and Services – Cradle-to-Gate Emissions	<ul style="list-style-type: none"> • We'd need some guidance on available/ credible sources for indirect emission factors (at least for the first years) • Subject to road testing
3. Energy-Related Activities Not Included in scope 2	•



4. Capital Equipment	<ul style="list-style-type: none"> • We'd need some guidance on available/ credible sources for indirect emission factors (at least for the first years) • Subject to road testing
5. Transportation & Distribution (upstream/inbound)	<ul style="list-style-type: none"> • Table 5.1 : I'd recommend to add NTM as a source for indirect emission factors for transport mode Air and the Handbuch für Emissionsfaktoren (HBFA) [Manual for Emission factors] to transport mode Truck • 5.2.1. and 5.2.2. I find "external warehousing" for a logistics service provider would rather be allocated to category "Purchased goods and services (Outsourced activities)" • 5.3.2.2 Detour factor airfreight. As far as we know, most data sources use 100km as detour factor • 5.3.2.3. I'd want to challenge the a proxy for the backhaul km`s. Subject to road testing
6. Business Travel	<ul style="list-style-type: none"> •
7. Waste Generated in Operations	<ul style="list-style-type: none"> • We'd need some guidance on available/ credible sources for indirect emission factors (at least for the first years) • Subject to road testing
8. Franchises Not Included in Scope 1 and 2 (Upstream)	<ul style="list-style-type: none"> •
9. Leased Assets Not Included in Scope 1 and 2 (Upstream)	<ul style="list-style-type: none"> •
10. Investments Not Included in Scope 1 and 2	<ul style="list-style-type: none"> •
11. Franchises (Downstream)	<ul style="list-style-type: none"> •
12. Leased Assets (Downstream)	<ul style="list-style-type: none"> •
13. Transportation & Distribution (Downstream/ Outbound)	<ul style="list-style-type: none"> •
14. Use of Sold Products	<ul style="list-style-type: none"> •
15. Disposal of Sold Products at the End of Life	<ul style="list-style-type: none"> •
16. Employee Commuting	<ul style="list-style-type: none"> •
Glossary	<ul style="list-style-type: none"> •
Any other general comments or feedback	<ul style="list-style-type: none"> • (1st comments in addition to those given at the workshop in London, further comments to follow during Road Testing)

