



World Business Council for Sustainable Development



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# 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): Ivar Barlindhaug**

**Organization: Devoteam *daVinci***

Chapter/Section	Comments
The outline and overall structure of the document	•
<b>Part 1</b>	
1. Introduction	<ul style="list-style-type: none"> <li>• Page 6 line 33 and 34: A company might control their own use of electricity as well. Both in terms of type of sources, clean electricity etc., and the consumption. Should it therefore be part of Scope 1?</li> <li>• Page 7 line 7: If scope 1 also contains purchased electricity for own use; the figure could be changed: The arrow in the middle: Own company. The arrow to the left: Upstream activities and emissions. The arrow to the right: Downstream activities and emissions including the use phase.</li> </ul>
2. Accounting & Reporting Principles	•



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3. Business Goals & Inventory Design	<ul style="list-style-type: none"> <li>Page 13 line 26: For business goals we suggest to use the principles from type of Balanced Scorecard where the CSER (Corporate, Social and Environmental Responsibility ) is part of the Internal Perspective (together with: Customer Management, Innovation and Operations Management)</li> </ul>
4. Mapping the Value Chain	<ul style="list-style-type: none"> <li>Page 14 line 33: How do we handle the fact that downstream emissions for the company A are upstream emissions for company B, C...n in a manufacturer/reseller relationship?</li> </ul>
5. Setting the Boundary	<ul style="list-style-type: none"> <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>Page 21 line 19 and 23. The same challenge as annotated in chapter 4 page14 line 33.</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	<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>Page 31 line 5 – 24: Good examples and explanation. This Chapter should be placed earlier in the document; or must be made clear as part of figure 1.1 (upstream/downstream)</li> </ul>
12. Assurance	<ul style="list-style-type: none"> <li></li> </ul>
13. Reporting and Communication	<ul style="list-style-type: none"> <li></li> </ul>
<b>Part 2</b>	
1. Purchased Goods and Services- Direct (Tier 1) Supplier Emissions	<ul style="list-style-type: none"> <li></li> </ul>
2. Purchased Goods and Services – Cradle-to-Gate Emissions	<ul style="list-style-type: none"> <li></li> </ul>
3. Energy-Related Activities Not Included in scope 2	<ul style="list-style-type: none"> <li></li> </ul>
4. Capital Equipment	<ul style="list-style-type: none"> <li></li> </ul>
5. Transportation & Distribution (upstream/inbound)	<ul style="list-style-type: none"> <li></li> </ul>
6. Business Travel	<ul style="list-style-type: none"> <li></li> </ul>



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	•
15. Disposal of Sold Products at the End of Life	•
16. Employee Commuting	•
Glossary	•
Any other general comments or feedback	•

