



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): Franky Mo, Senior Manager, Environmental Affairs/Global Responsibility**

**Organization: Gap Inc.**

Chapter/Section	Comments
The outline and overall structure of the document	<ul style="list-style-type: none"> <li>• Clear outline and instructions.</li> </ul>
<b>Part 1</b>	
1. Introduction	<ul style="list-style-type: none"> <li>• Good overview on the proposed standard.</li> </ul>
2. Accounting & Reporting Principles	<ul style="list-style-type: none"> <li>• Well defined principles especially on “consistency” and “transparency”.</li> </ul>
3. Business Goals & Inventory Design	<ul style="list-style-type: none"> <li>• No comments.</li> </ul>
4. Mapping the Value Chain	<ul style="list-style-type: none"> <li>• Well defined mapping of value chain, especially on the clear distinction of upstream and downstream emissions (based on company’s financial transactions).</li> <li>• Figure 5 is a clearer illustration than Figure 4.1 &amp; 4.2 due to its color coding of</li> </ul>



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	the Scope 1, 2 and 3.
5. Setting the Boundary	
5.1 Prioritizing Relevant Emissions	<ul style="list-style-type: none"> <li>• Good highlight on the importance of “relevance” principle; however, it will be better if a case study (any industry sector) can be provided as an example for the reader.</li> </ul>
5.2 Prioritizing Relevant Emissions Based on Size	<ul style="list-style-type: none"> <li>• A simple case study will be helpful to illustrate the key concept of prioritization.</li> </ul>
5.3 Prioritizing Relevant Emissions Based on Other Criteria	<ul style="list-style-type: none"> <li>• No comments.</li> </ul>
6. Collecting Data	
6.1. Prioritizing Activities	<ul style="list-style-type: none"> <li>• Clear.</li> </ul>
6.2. Assessing Data Sources	<ul style="list-style-type: none"> <li>• Question: Can a company apply the extrapolation method if its supplier base is too large (by selecting a representative pool of key suppliers)?</li> </ul>
6.3. Collecting data	<ul style="list-style-type: none"> <li>• Clear.</li> </ul>
7. Allocating Emissions	<ul style="list-style-type: none"> <li>• Question: For an apparel company’s supplier, does it mean that no “allocation of emissions” is required since the supplier produces merchandise “product” for the company?</li> </ul>
12. Assurance	<ul style="list-style-type: none"> <li>• Clear.</li> </ul>
13. Reporting and Communication	<ul style="list-style-type: none"> <li>• Clear list of what is required information and what is considered optional.</li> </ul>
<b>Part 2</b>	
1. Purchased Goods and Services- Direct (Tier 1) Supplier Emissions	<ul style="list-style-type: none"> <li>• It will be helpful if an actual example be provided for emissions-based screening assessment.</li> </ul>
2. Purchased Goods and Services – Cradle-to-Gate Emissions	<ul style="list-style-type: none"> <li>• Case studies will be helpful.</li> </ul>
3. Energy-Related Activities Not Included in scope 2	<ul style="list-style-type: none"> <li>• Case studies will be helpful.</li> </ul>
4. Capital Equipment	<ul style="list-style-type: none"> <li>• Case studies will be helpful.</li> </ul>
5. Transportation & Distribution (upstream/inbound)	<ul style="list-style-type: none"> <li>• No comments – well defined calculation methodology (fuel-based vs. distance-based/activity-based).</li> </ul>
6. Business Travel	<ul style="list-style-type: none"> <li>• Great examples on section 6.4.</li> </ul>
7. Waste Generated in Operations	<ul style="list-style-type: none"> <li>• Case studies will be helpful.</li> </ul>
8. Franchises Not Included in Scope 1 and 2 (Upstream)	<ul style="list-style-type: none"> <li>• Case studies will be helpful.</li> </ul>



9. Leased Assets Not Included in Scope 1 and 2 (Upstream)	<ul style="list-style-type: none"> <li>• Case studies will be helpful and no further comments.</li> </ul>
10. Investments Not Included in Scope 1 and 2	<ul style="list-style-type: none"> <li>• Case studies will be helpful.</li> </ul>
11. Franchises (Downstream)	<ul style="list-style-type: none"> <li>• Case studies will be helpful.</li> </ul>
12. Leased Assets (Downstream)	<ul style="list-style-type: none"> <li>• Case studies will be helpful and no further comments.</li> </ul>
13. Transportation & Distribution (Downstream/ Outbound)	<ul style="list-style-type: none"> <li>• No comments.</li> </ul>
14. Use of Sold Products	<ul style="list-style-type: none"> <li>• No comments – great examples (Table 14.1 &amp; 14.2).</li> </ul>
15. Disposal of Sold Products at the End of Life	<ul style="list-style-type: none"> <li>• Case studies will be helpful.</li> </ul>
16. Employee Commuting	<ul style="list-style-type: none"> <li>• Great examples on section 16.4.</li> </ul>
Glossary	<ul style="list-style-type: none"> <li>• Clear and helpful.</li> </ul>
Any other general comments or feedback	<ul style="list-style-type: none"> <li>• No further comments.</li> </ul>

