



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): Juergen Ritzek _____

Organization: GreenBusinessConsulting_____

Chapter/Section	Comments
The outline and overall structure of the document	•
Part 1	
1. Introduction	<ul style="list-style-type: none"> • 1.6 Relationship to GHG Protocol Product Life Cycle Standard => It should be recommended to start with scope 3 reporting and to move from there to Product Life Cycle as the latter is more complex due to necessary allocation rules, hence scope 3 reporting generates the learnings to be applied for the more complex analysis of Product...
2. Accounting & Reporting Principles	<ul style="list-style-type: none"> • Ok
3. Business Goals & Inventory Design	<ul style="list-style-type: none"> • Pg 13, line 16 => add: (eg. via procurement requirements)



4. Mapping the Value Chain	<ul style="list-style-type: none"> • Ok
5. Setting the Boundary	<ul style="list-style-type: none"> • Ok
5.1 Prioritizing Relevant Emissions	<ul style="list-style-type: none"> • Ok
5.2 Prioritizing Relevant Emissions Based on Size	<ul style="list-style-type: none"> • Ok
5.3 Prioritizing Relevant Emissions Based on Other Criteria	<ul style="list-style-type: none"> • Ok
6. Collecting Data	<ul style="list-style-type: none"> • Ok
6.1. Prioritizing Activities	<ul style="list-style-type: none"> • Ok
6.2. Assessing Data Sources	<ul style="list-style-type: none"> • 6.2.1, pg 25, table 6.3, 14. Use of Sold Products => split in subsection: a) buying process (eg travel to store), b) storage phase (eg. freezer, x days), usage/consumption phase (eg. cooking, washing machine etc) • 6.2.1, pg 25, table 6.3, 15. Waste => split into a) recycling (emissions to be allocated to the product made out of the recycled material) and b) final disposal (eg on landfills)
6.3. Collecting data	<ul style="list-style-type: none"> • ok
7. Allocating Emissions	<ul style="list-style-type: none"> • Ok
12. Assurance	<ul style="list-style-type: none"> • Ok
13. Reporting and Communication	<ul style="list-style-type: none"> • Ok
Part 2	
1. Purchased Goods and Services- Direct (Tier 1) Supplier Emissions	<ul style="list-style-type: none"> • Ok
2. Purchased Goods and Services – Cradle-to-Gate Emissions	<ul style="list-style-type: none"> • 2. / 2.1 / pg 54. line 20: specify eg. via a graph or a more detailed description. (eg, is the delivery of a product from a tier1 supplier to the factory of the reporting company part of 2 or 5? And what is with transportation between tier1 and tier2 supplier, ...)
3. Energy-Related Activities Not Included in scope 2	<ul style="list-style-type: none"> •
4. Capital Equipment	<ul style="list-style-type: none"> •
5. Transportation & Distribution (upstream/inbound)	<ul style="list-style-type: none"> • 5. / 5.1 / pg 62. line 14: see 2. above, specify, eg. tier1 suppliers own distribution is part of the reported cradle to gate emission and not reported separately?, only in case transport is executed by a third party logistice service provider ?, or should tier1 supplier report transport emissions separately as part of it own cradle to gate emission – and what is whith the transport emissione between tier2 and tier1 supplier ?



6. Business Travel	<ul style="list-style-type: none"> • Ok
7. Waste Generated in Operations	<ul style="list-style-type: none"> •
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"> • Ok
14. Use of Sold Products	<ul style="list-style-type: none"> • 14. / 14.3 pg85, line 12 / product type 5 / calculation method => individual assessment by category based on own knowledge of consumer usage, average emission by product x total volume + description of underlying usage assumption
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"> • ok
Glossary	<ul style="list-style-type: none"> •
Any other general comments or feedback	<ul style="list-style-type: none"> •

