



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.
- 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): Yoshiaki Ichikawa

Organization: Hitachi, Ltd.

Chapter/Section	Comments
The outline and overall structure of the document	•
Part 1	
1. Introduction	•
2. Accounting & Reporting Principles	•
3. Business Goals & Inventory Design	•
4. Mapping the Value Chain	•
5. Setting the Boundary	•



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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	•
6.3. Collecting data	•
7. Allocating Emissions	•
12. Assurance	•
13. Reporting and Communication	<ul style="list-style-type: none"> Requirements stated at 13.2.1; disclosure on "Partner GHG emissions data" is too much demanding since such a data often considered private to the suppliers. Such a requirement is likely to hamper obtaining collaboration from suppliers.
Part 2	
1. Purchased Goods and Services- Direct (Tier 1) Supplier Emissions	•
2. Purchased Goods and Services – Cradle-to-Gate Emissions	<ul style="list-style-type: none"> "Companies shall report all relevant cradle-to-gate emissions from purchased materials and services, taking into account not only the emissions of a company's direct suppliers (tier 1), but also the emissions of a company's suppliers' suppliers (tier 2) and beyond (tier 3 - N), where relevant." is too much demanding. "where relevant" is not clear. This passage is to be deleted. 2.3.1 Figure XX is not understandable. Scope 3 of the lower Tier cannot be aggregated to the Scope 1 and 2 of the higher Tier in principle. What does this figure mean? This figure is to be modified and clarified.
3. Energy-Related Activities Not Included in scope 2	•
4. Capital Equipment	•
5. Transportation & Distribution (upstream/inbound)	•
6. Business Travel	•
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	•

