



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): _____ **Hemant Bundele** _____

Organization: _____ **ibLaunch Energy, Inc.** _____

Chapter/Section	Comments
The outline and overall structure of the document	•
Part 1	
1. Introduction	<ul style="list-style-type: none"> • Page 10, line #7 “The largest scope 3 sources that collectively account for at least 80% of total anticipated scope 3 emissions” <p>We believe this number is too high in the beginning; companies may struggle to get to this number in the reasonable timeframe. Rather we recommend setting the bar low to 50% of total anticipated scope 3 emissions and then ask companies to gradually increase that to 90% over the period of next 4 years(50% of total anticipated counting in the first year and 10% increase in counting every year after first year). If the company can count 90%+ in the first year that’s good, but the initial bar could be set low.</p>



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	This will make the standard easy to implement over the long term.
2. Accounting & Reporting Principles	•
3. Business Goals & Inventory Design	•
4. Mapping the Value Chain	•
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	•
6.3. Collecting data	•
7. Allocating Emissions	•
12. Assurance	• Current requirement on assurance are not stringent enough – our recommendation is to make external third party assurance mandatory after 3 years of initial determination of scope 3 emissions, allowing companies to mature their own processes related to data collection.
13. Reporting and Communication	• Reporting is very complex for larger institutions.
Part 2	
1. Purchased Goods and Services- Direct (Tier 1) Supplier Emissions	•
2. Purchased Goods and Services – Cradle-to-Gate Emissions	•
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	• Complex to implement. Need more phased approach rather than full implementation at once.

