



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): Claus Frier

Organization: Novozymes

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



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5.1 Prioritizing Relevant Emissions	<ul style="list-style-type: none"> The definitions of final and intermediate products need to be further refined.
5.2 Prioritizing Relevant Emissions Based on Size	<ul style="list-style-type: none">
5.3 Prioritizing Relevant Emissions Based on Other Criteria	<ul style="list-style-type: none"> Section 5.3.2 on risk exposure ought to be complemented by a section on business opportunity
6. Collecting Data	<ul style="list-style-type: none">
6.1. Prioritizing Activities	<ul style="list-style-type: none">
6.2. Assessing Data Sources	<ul style="list-style-type: none">
6.3. Collecting data	<ul style="list-style-type: none">
7. Allocating Emissions	<ul style="list-style-type: none">
12. Assurance	<ul style="list-style-type: none">
13. Reporting and Communication	<ul style="list-style-type: none">
Part 2	
1. Purchased Goods and Services- Direct (Tier 1) Supplier Emissions	<ul style="list-style-type: none">
2. Purchased Goods and Services – Cradle-to-Gate Emissions	<ul style="list-style-type: none">
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">
6. Business Travel	<ul style="list-style-type: none">
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	<ul style="list-style-type: none">



and 2	
11. Franchises (Downstream)	•
12. Leased Assets (Downstream)	•
13. Transportation & Distribution (Downstream/ Outbound)	•
14. Use of Sold Products	<ul style="list-style-type: none"> • It is important to clearly report on the consequences of the applying specific intermediate components, processing agents, or technologies with regard to emissions. Competing technologies in the value chain may lead to significantly different emissions although the resulting final product is the same.
15. Disposal of Sold Products at the End of Life	•
16. Employee Commuting	•
Glossary	•
Any other general comments or feedback	•

