



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):** \_\_\_\_\_ **Stefan Seum** \_\_\_\_\_

**Organization:** \_\_\_\_\_ **Öko-Institut e.V., Berlin, Germany** \_\_\_\_\_

Chapter/Section	Comments
The outline and overall structure of the document	•
<b>Part 1</b>	
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	•
<b>Part 2</b>	
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)	<ul style="list-style-type: none"> <li>• <b>5.3.2.1:</b> In container transport EFs often are reported in g/TEU-km. It is then important to take the real cargo load per TEU (not per container or lift) into account. Appr. 10.5 t/TEU average; 6 t/TEU light weight.</li> <li>• <b>5.3.2.3:</b> Real important to treat each mode of transport equal. Utilization should be averaged over return trip because imbalances in trades.</li> <li>• <b>5.3.3:</b> GHG tool is too US centric. In particular rail should be nation/region based. Marine EFs are only valid for bulk shipments and even for those too low (see Buhaug 2008 for IMO 2009). Other sources for EFs: <a href="http://www.ecotransit.org">www.ecotransit.org</a> (a World version will be released spring 2010)</li> </ul>
6. Business Travel	<ul style="list-style-type: none"> <li>• <b>Screening methodology and final methodology are essentially the same in the proposal.</b></li> <li>• <b>While the principle activity x EF is self explanatory, the crux are in the details, for which no guidance is provided.</b></li> <li>• <b>Activity: should be return trip distances.</b></li> <li>• <b>Guidance should be provided on important delineations (i.e. short</b></li> </ul>



	<p>distance / long distance flights; vehicle sizes etc.)</p> <ul style="list-style-type: none"> <li>• EFs: the list of EFs in the referenced WRI and EPA documents are US-centric. This is a deficiency that should be openly expressed.</li> <li>• EFs primary source should be company reporting of EFs (e.g. airlines); however, guidance should be provided, for example for considering utilization etc.</li> <li>• EFs secondary source should be EF factors by credible sources: those include ICAO, Europe cars REMOVE, Europe rail/air EcoPassenger; in particular electric rail is nationally significantly different.</li> <li>• Air travel: travel class should be recognized. Atmosfair calculates with factors 0.8 (economy), 1.5 (business) and 2.0 (first class).</li> <li>• Air travel: The use of a radiative forcing index should at least be offered optional as science is clear that the forcing effect is additional. This should be offered as a matter of fairness in case an RFI would become standard. A factor of 2 is today mostly agreed upon to be a minimum effect factor for longer distance flights. The emissions can easily expressed a) without and b) with RFI. This would be recommended.</li> <li>• Units in table page 70 should be kg/p-km</li> <li>• GWP factors from the 4<sup>th</sup> IPCC Assessment report should be used.</li> </ul>
7. Waste Generated in Operations	<ul style="list-style-type: none"> <li>• Question of dealing with waste for recycling most important. Allocation, benefits etc. This has not been addressed.</li> </ul>
8. Franchises Not Included in Scope 1 and 2 (Upstream)	<ul style="list-style-type: none"> <li>•</li> </ul>
9. Leased Assets Not Included in Scope 1 and 2 (Upstream)	<ul style="list-style-type: none"> <li>•</li> </ul>
10. Investments Not Included in Scope 1 and 2	<ul style="list-style-type: none"> <li>•</li> </ul>
11. Franchises (Downstream)	<ul style="list-style-type: none"> <li>•</li> </ul>
12. Leased Assets (Downstream)	<ul style="list-style-type: none"> <li>•</li> </ul>
13. Transportation & Distribution (Downstream/ Outbound)	<ul style="list-style-type: none"> <li>• See 5.</li> </ul>
14. Use of Sold Products	<ul style="list-style-type: none"> <li>• 14.2: biogenic carbon sources: a neutral calculation is only appropriate if sources are sustainably harvested. Otherwise land use change may be a significant source.</li> <li>• Table 14.1: Also 5 &amp; 6 might be reported separately from Scopes 1, 2 &amp; 3 because here as well a product influences another entity compared to a baseline. Baseline and use-phase assumptions shall be disclosed.</li> </ul>
15. Disposal of Sold Products at the End of Life	<ul style="list-style-type: none"> <li>• Question of dealing with waste for recycling most important. Allocation, benefits etc.</li> </ul>
16. Employee Commuting	<ul style="list-style-type: none"> <li>• EFs: the list of EFs in the referenced WRI and EPA documents are US-centric. This is a deficiency that should be openly expressed.</li> <li>• EFs secondary source should be EF factors by credible sources: those include Europe cars REMOVE, Europe rail/air EcoPassenger; in particular electric rail is nationally significantly different.</li> </ul>
Glossary	<ul style="list-style-type: none"> <li>•</li> </ul>



Any other general comments or feedback	•
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