



World Business Council for Sustainable Development



WORLD RESOURCES INSTITUTE

The Greenhouse Gas Protocol

Scope 3 Accounting and Reporting Standard

Comments

Feedback from (name): Johannes Partl

Organization: PE INTERNATIONAL

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	• There should be a binding requirement that at least 80% of scope 3 emissions are being accounted for. Without such a requirement it will be impossible to see what the actual impact of a business is, and it will frustrate those businesses willing to undertake a proper and comprehensive assessment. It is better to use estimates trying to provide a more complete picture than to show a stringent calculation and reporting of an unknown proportion of total emissions.
5.1 Prioritizing Relevant Emissions	• Prioritization of emissions on any criterion is good as long as the company is required to state the reason(s) why a certain criterion has been chosen to determine relevance.
5.2 Prioritizing Relevant Emissions Based on Size	• As above
5.3 Prioritizing Relevant Emissions Based on Other Criteria	• As above



6. Collecting Data	•
6.1. Prioritizing Activities	• As above
6.2. Assessing Data Sources	<ul style="list-style-type: none"> • There is no basis for Extrapolated Data being on a lower level of preference than Secondary Data. For instance, if a company uses Secondary Data and customizes it to better reflect the actual situation (see example for 'extrapolated data' given in the Draft) then the data is improved i.e., it is actually be better than the Secondary Data. There is therefore no reason to rank Extrapolated Data any lower? • The definition for Secondary Data lumps together a number of different data types. This suggests that there is no distinction between data derived from physical relationships and others derived from economic relationships although data derived from economic relationships always include at least one additional level of uncertainty, and much coarser granularity and less precision. It is therefore recommended to put environmentally extended input output data into the category of Proxy Data i.e. for the purpose of bridging data gaps.
6.3. Collecting data	• Same comments applicable as above
7. Allocating Emissions	•
12. Assurance	•
13. Reporting and Communication	•
Part 2	
1. Purchased Goods and Services- Direct (Tier 1) Supplier Emissions	•
2. Purchased Goods and Services – Cradle-to-Gate Emissions	• Section 2.3, p 56: Life cycle data bases and environmental information derived from economic input output data is suggested for use on an equal level. This suggests that the information is of comparable quality. This is wrong however, and therefore a distinction should be made between these two sources of information: Life cycle data (based on physical relationships) is generally of a higher quality and more accurate than economic input-output estimates.
3. Energy-Related Activities Not Included in scope 2	•
4. Capital Equipment	• Capital equipment is commonly excluded from life cycle assessments (there are a few exceptions to this rule). It is unclear as to why GHG reporting companies should go to the effort of calculating and reporting such emissions despite a general acceptance that capital goods may be excluded from LCA's where the level of detail required is generally much higher than for a corporate GHG report.
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	• This chapter should also cover how products should be dealt with that enable others to reduce emissions. Alternatively, this topic could be covered elsewhere in the report but should not be forgotten as this is likely to be a point of major attention by both reporting entities and any audiences.
15. Disposal of Sold Products at the End of Life	•
16. Employee Commuting	•
Glossary	•
Any other general comments or feedback	•

