World Business Council for Sustainable Development

WORLD RESOURCES INSTITUTE

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):____Yasutoshi Hattori________________________________

Organization: _____The Japan Gas Association___________________________

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	•

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	•
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	I would like to present my view of the concept, and the importance of sharing of it, regarding emission reduction calculation, which is not yet included in the present draft of Scope 3 Accounting and Reporting Standard. To promote GHG emission reductions within corporate value chains, thereby reducing CO_2 emissions on a global scale, it is necessary to establish a system under which consumers and society choose and support enterprises that have made efforts and taken energy-saving and other measures for CO_2 emission reductions. This should serve as an effective incentive system for reducing greenhouse effect gases to mitigate global warming. Apparently, the indication of CO_2 emissions will be a key feature of the present protocol. However, emissions cannot simply be an adequate indicator for positive GHG emission reduction efforts made by a business. For consumers and society to choose and support businesses that positively address the issue of GHG emission reduction, a description is necessary that helps them understand approaches and measures taken by businesses for CO_2 emission reductions. The present protocol should enable assessment of businesses' GHG emission reduction efforts, as well as emissions. Regarding the concept of reduction effort assessment, I believe it appropriate to include it in Chapter 8: Accounting for GHG Reductions in Scope 3 Accounting and Reporting Standard of the present draft. Moreover, the proper way is to calculate the emission reductions of a business as a difference between the actual performance and the baseline that the company would emit GHG if it does not implement CO_2 emission reduction efforts and measures. The reason is that a simple emission difference between a base year and a reporting year would result in failure in correct assessment of the enterprise's emission reduction efforts due to the inclusion of other factors (such as changes in power utilities' emission coefficients) than the effects achieved by the

	company in emission reduction. This concept is presented in the GHG Protocol Project Protocol. I believe that concepts like this when clearly stated will help consumers choose businesses that truly address the issue of GHG emission reduction, accelerate the world's CO_2 emission reductions, differentiate the GHG Protocol from other LCAs and make it a more beneficial guideline.