



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](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): \_\_\_\_\_ Verena Radulovic

Organization: \_\_\_\_\_ EPA Climate Leaders \_\_\_\_\_

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	•



5.1 Prioritizing Relevant Emissions	•
5.2 Prioritizing Relevant Emissions Based on Size	<ul style="list-style-type: none"> <li>• Requiring companies to measure and report on 80% of their total Scope 3 emissions may prove challenging for companies. It may be cost-effective to measure a smaller percentage, but one that still represents the largest bulk of emissions that companies can influence directly. For now, we support the proposed goal of including 80% in an effort to ensure completeness and transparency, however should the pilots demonstrate that 80% is overreaching and not cost effective, we would recommend scaling back the percentage and using a tiered approach, where conformance to the standard is based on a certain percentage and meeting optional criteria denotes higher levels of achievement. Once the pilots yield lessons learned, it will also be important to develop sector-specific rules that can help guide companies in selecting relevant emissions.</li> </ul> <p>When including the use phase for energy-using products, guidance should be provided where possible on use-phase assumptions for given products, so that products can be measured against the same use-phase assumptions.</p>
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)	
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	

