



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): _____ Christine Petch & Chris Daniels

Organization: _____ Xstrata _____

Chapter/Section	Comments
The outline and overall structure of the document	<ul style="list-style-type: none"> • Very complex feel to the document especially after section 5, 7 and onwards). I found concepts became less clear and at times expanding to topics outside of ‘accounting’ concepts. For example, Table 5.1 that sits in the Level of Influence section but focuses heavily on examples of reduction efforts). Considering Sec 8-11 were not even included in this draft version and there appeared to be considerable overlap with LCA concepts at the end, I would suggest reviewing the possibility of organizing the Scope 3 and LCA standards into 3 standards instead of just 2. • I am very concerned as to how a small business will be able to establish their own Scope 3 emission and/or support a larger organization client’s inputs given the immense workload associated with this standard. I would suggest investigating the possibility of creating a separate guidance booklets geared to small business that highlights (extracts) appropriate choices for a smaller business or a business that has



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	sources from a company based in a developing country once the larger framework has been completed.
Part 1	
1. Introduction	•
2. Accounting & Reporting Principles	•
3. Business Goals & Inventory Design	•
4. Mapping the Value Chain	• P15-lines 1-10 – great figures. I've always felt the strength of the GHG Protocol Standards it the ability to visually portray complex systems well
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	•
5.4 Summary of Scope 3 Boundary Requirements	<ul style="list-style-type: none"> • Sec 5.3.1 (p. 19, lines 51-52) I find this statement too “open-ended” for this type of document. Clarity on what is reasonable and or material would be appreciated. • Sec 5.2.2 (p.21, lines 14-15)) I also find this statement to be open-ended and would request that some level of reasonableness be associated with this concept. For example, this process could be cross referenced principles in a stakeholder engagement process.
6. Collecting Data	•
6.1. Assessing data quality	•
6.2. Selecting data sources	• Very useful section – especially Table 6.1 and 6.2
6.3. Collecting primary data	•
7. Allocating Emissions	<ul style="list-style-type: none"> • I struggled with this section as I found from Sec 7.2 (p.31, l26) and onward vague and with limited context/relevance or too high-level. I see that the LCA Standard covers this in much greater detail. I would suggest significantly cutting back/simplifying from p.31 Line 40 to the end of the section to capture the main points. A direct reference should be made to the LCA standard where required.
12. Assurance	<ul style="list-style-type: none"> • Question: - Are these definitions (p. 37, line 29) aligned with work being done at the international level by financial accounting organizations? I assume that it would be beneficial to ensure that they are considering the degree of cross-over that is expected in coming years for Scope 1 emissions. • External assurance “provider’s” capacity is expected to be a significant issue for many years at the beginning of this process. Please ensure that the concept on p.42, lines 3-5 do not conflict with the flexibility provided by statement on p.38, lines 22-25. Should align to financial assurance processes
13. Reporting and Communication	•
13.5 Reporting Form	•



Part 2	
1. Purchased Goods and Services- Direct Supplier Emissions	•
2. Purchased Goods and Services- Cradle-to-Gate Emissions	• P.51, line 39 – Is creating subcategories in the 20% segment (1% requirement) reasonable or does that work at cross-purposes to the 80-20 rule.
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 End of Life	•
16. Employee Commuting	•
Glossary	•
Any other general comments or feedback	•

