



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): Andrea Moffat, Senior Director, Corporate Programs

Organization: Ceres

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	• Ceres generally supports the 80% threshold, yet suggests that it may make sense for the threshold to be higher for some sectors like electronics whose product use has high impacts.



World Business Council for Sustainable Development



WORLD RESOURCES INSTITUTE

	<ul style="list-style-type: none"> <li>• Ceres supports additional detail, definitions and guidance in order to ensure that the resulting company reports and determinations are comparable and transparent to stakeholders.</li> <li>• What is the timeframe within which companies should be completing steps? Is there conformance over time to reach the 80%?</li> </ul>
5.1 Prioritizing Relevant Emissions	<ul style="list-style-type: none"> <li>• Ceres suggests additional guidance for how companies should define "relevant" and establish the 80% threshold. Recommend that sector-based scenarios and guidance be provided where possible.</li> <li>• Ceres supports the idea that sector-specific requirements would be useful, or at a minimum, examples of scope 3 activities to be reported by sector, to assist companies with adoption of the standard.</li> <li>• Ceres strongly recommends an emissions-based screening assessment over a financial-based screening assessment, since an emissions-based approach more closely approximates actual emissions.</li> </ul>
5.2 Prioritizing Relevant Emissions Based on Size	<ul style="list-style-type: none"> <li>• Ceres also suggests additional guidance on how companies determine "anticipated" scope 3 emissions.</li> </ul>
5.3 Prioritizing Relevant Emissions Based on Other Criteria	<ul style="list-style-type: none"> <li>•</li> </ul>
6. Collecting Data	<ul style="list-style-type: none"> <li>•</li> </ul>
6.1. Prioritizing Activities	<ul style="list-style-type: none"> <li>•</li> </ul>
6.2. Assessing Data Sources	<ul style="list-style-type: none"> <li>• Ceres suggests that the standard require (not just recommend) that companies disclose data sources.</li> <li>• What alternatives can WRI suggest for companies if no industry average data is available?</li> </ul>
6.3. Collecting data	<ul style="list-style-type: none"> <li>•</li> </ul>
7. Allocating Emissions	<ul style="list-style-type: none"> <li>•</li> </ul>
12. Assurance	<ul style="list-style-type: none"> <li>• Ceres suggests that at least internal assurance be required, and 3rd party assurance is recommended. Third party assurance could be required for the first 2 years and intermittently thereafter, to avoid the assurance cost from being a barrier to adoption of the standard.</li> </ul>
13. Reporting and Communication	<ul style="list-style-type: none"> <li>• It is great that any exclusions need to be listed and justification needs to be provided, as well as complete transparency around types of data used, methodologies, and uncertainties and any assumptions made. The standard should emphasize transparency, and that what isn't in the report is as important as what is in the report--what emissions were considered but did not make it into the 80%? What are future growth prospects?</li> <li>• It is great that absolute data is being reported. Companies could also report normalized data to give readers a sense for company's efficiency while still being able to benchmark against peers.</li> <li>• In order to meet this standard companies will need to engage with suppliers and customers in a meaningful way. The standard should strongly encourage reporting of "information on partner engagement and performance," and require reporting on engagement with Tier 1 or significant suppliers.</li> </ul>
<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	<ul style="list-style-type: none"> <li>• Ceres agrees that product use phase emissions should be required for producers of final products but not for intermediate products (components), but the criteria and definitions of final and intermediate products need to be further clarified.</li> <li>• Ceres agrees that the use phase emissions should be calculated using standardized assumptions for each product category, including how to account for stored carbon during use phase, what lifetime is assumed for a product, etc.</li> </ul>
15. Disposal of Sold Products at the End of Life	•
16. Employee Commuting	•
Glossary	•
Any other general comments or feedback	<ul style="list-style-type: none"> <li>• The standard could provide additional guidance on how the resulting reports can be used to prioritize reduction strategies, investment practices, etc.</li> <li>• Sector collaboration: will the standards promote opportunities for companies to leverage peer company experience and cost-sharing?</li> </ul>





World Business Council for  
Sustainable Development



WORLD  
RESOURCES  
INSTITUTE