



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): Olle Blidholm

Organization: IKEA

Chapter/Section	Comments
The outline and overall structure of the document	<ul style="list-style-type: none"> <li>• <b>Good. But miss one major part, which we call “Secondary positive effects” or “Climate Positive effects”. We propose a separate appendix providing guidance on how to estimate the positive effect. See separate document.</b></li> </ul>
<b>Part 1</b>	
1. Introduction	<ul style="list-style-type: none"> <li>• Page 9. Chapter 1.10 → suggest the FAQ will be put in Appendix instead of in the main text</li> </ul>
2. Accounting & Reporting Principles	<ul style="list-style-type: none"> <li>•</li> </ul>
3. Business Goals & Inventory Design	<ul style="list-style-type: none"> <li>• “Business goals” is an odd expression normally used in other contexts. Suggest we use e.g. “Reporting goals” or just “Goals”. (I know the existing standard uses “Business goals” but I think should be changed there too)</li> </ul>



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	<p>Page 20 (Table 5.1)</p> <ul style="list-style-type: none"> <li>• One obvious example (if you design products as we do in IKEA) is to use less material for the same “service” provided, i.e. not only substitute away from high GHG materials but use less material. This will reduce scope 3 emissions from raw material extraction/processing. So I propose “Reduce the amount of raw material in the product” is added as one example.</li> <li>• Another example that could be added here is “Extend the life-time of the product” (will reduce scope 3 emissions from raw materials extraction/processing).</li> <li>• Employee commuting - is it really a realistic example given (go from 5 to 4 days working per week)? Suggest this is removed.</li> <li>• Business traveling – should also mention the possibility to increase use of train and other public transportation (and reduce rental car, air traveling)</li> </ul>
6. Collecting Data	•
6.1. Prioritizing Activities	•
6.2. Assessing Data Sources	•
6.3. Collecting data	•
7. Allocating Emissions	•
12. Assurance	<ul style="list-style-type: none"> <li>• This section seems extremely bureaucratic. Try to summarise guidance on this topic in 1 A4-page. Now it seems to be written to provide extra income for 3<sup>rd</sup> party that want to provide services in this area. Not as guidance for companies wanting to use this standard.</li> </ul>
13. Reporting and Communication	•
<b>Part 2</b>	
1. Purchased Goods and Services- Direct (Tier 1) Supplier Emissions	<ul style="list-style-type: none"> <li>• Page 51, row 8. How do you know where to draw the line? I.e. how many % of all your suppliers should be covered?</li> </ul>
2. Purchased Goods and Services – Cradle-to-Gate Emissions	<ul style="list-style-type: none"> <li>• Page 56, row 12-18. No company will be able to get primary data from its total supply chain (tier, 2, 3, 4, etc). It will always be a combination of primary data and modeled data (often only modeled data). Priority to primary data should be recommended for tier 1 suppliers but likely not for tier 2, 3, 4, etc.</li> </ul>
3. Energy-Related Activities Not Included in scope 2	•
4. Capital Equipment	<ul style="list-style-type: none"> <li>• Is this really relevant for most companies?? Is data available at all?</li> </ul>



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)	• Why not start with the most common down-stream category, i.e. Use of sold products? Feels strange to “start” with the “odd birds” franchises, leased assets etc.
12. Leased Assets (Downstream)	•
13. Transportation & Distribution (Downstream/ Outbound)	•
14. Use of Sold Products	<ul style="list-style-type: none"> <li>• Move to chapter 11 (most common/important)</li> <li>• Page 83, table 14.1, category 7. Guidance for how to calculate need to be provided, provably in an appendix to the standard. This is crucial, can not leave it outside the standard, it would create a mess.</li> <li>• Page 85 table – Use SI units all the way through</li> </ul>
15. Disposal of Sold Products at the End of Life	•
16. Employee Commuting	•
Glossary	•
Any other general comments or feedback	• Good job! This will be an excellent standard. Just make sure guidance is provided on how to track progress of improvements – reductions of scope 3 emissions as well as “secondary positive effects” reached through the sales of “better” or “smarter” products.

