



World Business Council for Sustainable Development



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The Greenhouse Gas Protocol

Product Life Cycle 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:

- The Product 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): Juergen Ritzek _____

Organization: GreenBusinessConsulting _____

Chapter/Section	Comments
The outline and overall structure of the document	•
1. Introduction	• 1.2 / pg6, scope => include a graph visualizing the link between the corporate standard (incl. scope3 draft) and the product standard
2. Principles of Product GHG Accounting	• Ok
3. Overview of Product GHG Accounting	• Ok
4. Establishing the Methodology	• Ok
5. Defining the Functional Unit	• 5.2 / Examples of functional unit => use o CPG Food example like the bread on and apply it as an



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	example throughout all stages (potentially next to other examples which may differ alongside the chapters)
6. Boundary Setting	<ul style="list-style-type: none"> 6.3.2 / pg28, line 19 => clarify: who is accountable for recycling caused emissions? The product life cycle of the recycled product or the “next” product life cycle using the recycled material ?, otherwise the next product would count a 0 for this material used in its own production process. 6.3.6 / pg33, line 21-30, background processes => I recommend to switch from “should” to “shall”, otherwise the link to the corporate standard / scope 3 draft becomes complex and irritating. In case of low significance (see 80% rule in scope 3 draft) the emissions from background processes could be excluded, which would require an explanation in the reporting
7. Collecting Data	•
8. Allocation	<ul style="list-style-type: none"> 8.3.3 / pg 57 / open loop recycling => allocation rule unclear (eg. food company x buys cardboard from recycled material like newspaper etc to be used for outer cases – who is accountable to what share ?, the newspaper company until collection and the foodcompany from reprocessing and delivery to its on factory ?, how should a company know what share of the recycled material was also accounted by another company responsible for the first product life cycle, in this example newspaper ?) - solution: examples by sector ?, specifying accountability of steps of recycling process in general ?, ...
9. Assessing Data Quality and Uncertainty	•
10. Calculating GHG Emissions	•
11. Assurance	•
12. Reporting	•
Appendix A: Data Management Plan	•
Appendix B: Additional Guidance on Collecting and Calculating Data	•
Appendix E: Glossary	•
Any other general comments or feedback	•

