



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): Ines Sousa

Organization: Independent

Chapter/Section	Comments
The outline and overall structure of the document	•
1. Introduction	<ul style="list-style-type: none"> • 1.3. Who should use this Standard (page 8): I would also include in the Introduction how this standard relates to the PAS 2050, ISO 14067 and ISO 14040/44. • Box 1-1 (page 8): I would further clarify how this standard relates to the scope 3 standard – identify links and overlaps in the processes of conducting both. I suggest using diagrams that illustrate, at the framework and implementation levels, points of linkage, synergy and complementariness – to guide management and optimal use of resources by companies using both standards • Line 10, page 10: I would call it instead “<u>Value</u> chain engagement and better disclosure practices” as it refers not only to the supply chain but also to downstream stakeholders and activities.



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	<ul style="list-style-type: none"> Box 1-2 (page 11): On 'Product differentiation', I would bring again a distinction regarding 'comparative assertions' in this particular context of 'influence of business goals'. On 'Supply chain engagement', again I would change it to 'Value chain engagement' for the reasons explained above.
2. Principles of Product GHG Accounting	<ul style="list-style-type: none">
3. Overview of Product GHG Accounting	<ul style="list-style-type: none"> Line 12, page 13: I would clearly (e.g. in boxes on the side) provide the definitions + short examples of functional unit, reference flow (implicitly mentioned in an example line 21) and product system-life cycles. These are key concepts for this standard that should be clearly defined and highlighted at the beginning, even if further explained in subsequent chapters. Box 3-1 (page 16): Same comment as above re: 'final good' and 'intermediate good'.
4. Establishing the Methodology	<ul style="list-style-type: none"> Lines 24, 25 page 19: 'value chain' or 'life cycle' – not 'supply chain'
5. Defining the Functional Unit	<ul style="list-style-type: none"> Line 1, page 23: I suggest including examples (or add into the ones already included) that illustrate why functional units are useful and may allow fair product comparisons.
6. Boundary Setting	<ul style="list-style-type: none"> Line 34, page 38: What are types of intermediate products and at what position in their life cycle one is responsible to also report their use and disposal (cradle-to-gate)? A classification of intermediate products into groups or types would be useful.
7. Collecting Data	<ul style="list-style-type: none"> Line 1, page 37: I suggest to include data collection template(s) (general and/or sector specific) – often suppliers are surveyed in a 'million' different ways by their customers, which discourages or makes it extremely resource intensive to provide primary data to companies. Examples, such as the EICC Carbon Reporting System for Electronics Companies, could be mentioned or illustrated. Lines 11-36, page 37: I suggest Box 7.1 (line 17, page 35) listing the same types of data as the ones listed here (lines 11-36, page 37), for consistency; here (lines 11-36, page 37), I suggest adding data quality comments (or examples) to each data type definition to illustrate 'the type of data does not provide an indication of the data's quality' stated previous paragraph (line 8, page 37). Lines 2, 3, 12-35, page 44: What about recycling and composting?
8. Allocation	<ul style="list-style-type: none"> Line 26, page 52: change to 'Market value based allocation' just for consistency with terms used previously (Table 8-1, Line, page 51)
9. Assessing Data Quality and Uncertainty	<ul style="list-style-type: none">
10. Calculating GHG Emissions	<ul style="list-style-type: none">
11. Assurance	<ul style="list-style-type: none">
12. Reporting	<ul style="list-style-type: none">
Appendix A: Data Management Plan	<ul style="list-style-type: none">
Appendix B: Additional Guidance on Collecting and Calculating Data	<ul style="list-style-type: none">



Appendix E: Glossary	<ul style="list-style-type: none"> •
Any other general comments or feedback	<ul style="list-style-type: none"> • I reiterate the need to improve consistency and more clearly define the relationship between the two standards (scope 3 and product) (linkages, synergies and complementariness) (e.g. with a diagram) to effectively guide management and optimal use of resources by organizations using both standards. • My comments often referred to aspects of the draft that relate to 'usefulness' and 'usability' of the standard (critical to a broad adoption of the standard beyond the scientific community). Science is fundamental to the creation of these standards, but I wouldn't underestimate 'usability' as critical to a successful, broad adoption. The pilot testing planned for January - June 2010 is definitely an excellent opportunity to further research and address 'usability' issues with potential users. • The successful broad adoption of the standard is also critically dependent on suppliers, trading partners and other life cycle stakeholders being able to exchange high quality primary data, so guidance on related best practices and current initiatives should be included in the standard as much as possible (draft already points to some and I included above some comments, suggestions).

