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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): Per H. Nielsen, Karen Oxenbøll and Jesper Kløverpris.

Organization: Novozymes

Chapter/Section	Comments
1. Introduction	Page 6 line 27- 28: We agree with the goal of the standard: "... help users reduce these emissions by making informed choices about the products they design, manufacture, sell, purchase or use". We find the consequential approach ideal to meet this goal as the "The main objective of the <i>consequential</i> approach, [...], is to determine how global emissions of GHG may change based on the decision to produce and consume more of a specific product" (Page 20, line 40-41). We therefore do not understand why the consequential is found less applicable than the attributional approach. See below.
2. Principles of Product GHG Accounting	•
3. Performing a Product GHG	•



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Inventory	
4. Establishing the Methodology	<p>Page 19, line 37:</p> <p>We do not agree with the statement “the attributional approach is most applicable to product-level GHG accounting and reporting” (see above). The consequential approach is equally applicable and we suggest that the standard is made open to the attributional as well as the consequential approach.</p> <p>Page 20, line 1-2: We do not agree that methodology should be determined by the application or the considered impact categories and find the following sentence poorly justified: “there are some cases where the consequential approach identifies indirect impacts that are important to consider for certain products, such as the impacts of indirect land use change on biofuels”. We understand the wish to be aligned with the US and European regulations of biofuel, but see this as just another argument for allowing a consequential approach.</p> <p>We find the consequential approach is meaningful for all products and all impact categories and we in Novozymes have used the consequential approach in numerous studies over the past five years. See http://www.novozymes.com/en/MainStructure/Sustainability/Sustainable+solutions/Publications.htm</p>
5. Defining the Functional Unit	•
6. Boundary Setting	•
7. Collecting Data	•
8. Allocation	<p>When you are using “system expansion” you are in fact using the “consequential approach”. It is therefore inconsequent to exclude the consequential approach on the one hand (p. 19 line 38) and suggest “system expansion” in Section 8 (p. 52 line 1-3 and Figure 8.4) as an allocation principle.</p> <p>The consequential approach should be allowed in this standard to resolve this issue.</p>
9. Assessing Data Quality & Uncertainty Analysis	•
10. Calculating GHG Emissions	•
11. Assurance	•
12. Reporting	•
Appendix A: Data Management Plan	•
Appendix B: Additional	<p>Page 99 line 27 -28:</p> <p>The proposed concept is behind state of the art and impractical, because the history and origin of</p>



Guidance on Collecting and Calculating Data	agricultural products is mostly unknown and in practice difficult or impossible to trace. Furthermore, GHG emissions are difficult or impossible to estimate as the properties of the original land and the fate of the biomass (e.g. wood) is unknown.
Appendix E: Glossary	•
Any other general comments or feedback	<p><u>Alignment with ISO 14040</u> ISO 14040 on LCA does not give preference to neither consequential nor attributional approach. It would be wise to stay aligned with ISO at this essential point as nothing justifies a different approach for this standard.</p>

