



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](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):**Michael Spielmann\_\_\_\_\_

**Organization:** PE INTERNATIONAL\_\_\_\_\_

Chapter/Section	Comments
1. Introduction	•
2. Principles of Product GHG Accounting	•
3. Performing a Product GHG Inventory	<ul style="list-style-type: none"> <li>• section 3.1; p. 13; l.12: Add a sentence to give an explicit reference to ISO 14044. For instance: Product GHG accounting follows the concept of life cycle assessment for which a general framework is presented in ISO 14044.</li> <li>• section 3.1; p14, and 15: both figures are far to technical and should go out. They do not bring any added value.</li> </ul>
4. Establishing the Methodology	<ul style="list-style-type: none"> <li>• Section 4.2.1. The distinction between attributional and consequence LCA results in an academic discussion attributional vs. consequential LCA. This is a comprehensive scientific</li> </ul>



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	<p>discussion which cannot and should not be summarized in document as the GHG protocol.</p> <ul style="list-style-type: none"> <li>• Section 4.2.1, p. 21. The figure is not meeting the illustrative standards of the GHG protocol, neither with respect to understanding nor graphical skills and hence should go out.</li> </ul>
5. Defining the Functional Unit	<ul style="list-style-type: none"> <li>•</li> </ul>
6. Boundary Setting	<ul style="list-style-type: none"> <li>• Section 6.2: The inclusion of background processes should not be set as a requirement.</li> <li>• Section 6.2. p.24, l. 31. Change formulation: Capital goods activities should only be included if proven significant. This prove should be based on product groups where there is consensus among experts that capital goods are a significant contributor, e.g. within the LCA community (e.g. renewable energy). Single academic papers, such as Frischknecht. (see table p. 34) based on an analysis of a single commercial database, do not provide sufficient evidence.</li> <li>• Section 6.2. p.24; l. 33 The inclusion of facility operations and corporate activities should not be included in product GHG accounting. The reasons are manifold: <ol style="list-style-type: none"> <li>1. Not including facility operations and corporate activities is common practice in Life Cycle Assessment according to ISO 14044. This standard is used by thousands of companies already.</li> <li>2. The inclusion of facility operations and corporate activities is a typical issue of corporate GHG emission accounting. There is little benefit to spend time on discussing on how to allocate such overhead emissions to a single product. Again: the final goal is to identify GHG mitigation potential. If mitigation potential for overheads can be easily addressed by applying the corporate standard or scope 3 standard, there is no need to account for them in the product standard just for the reason of completeness.</li> </ol> </li> <li>• Section 6.3.6 P. 33 l33 ..., best practice is for a company to collect data for these activities and include these within the boundary as this would provide the most complete account of the GHG inventory .... There are several issues with the above sentences: <ol style="list-style-type: none"> <li>1. The term best practice is not defined in the draft and only used in this section and appendix a. So there is need for clarification and implications for the practitioner.</li> <li>2. Completeness is only one principle (according to p. 12) of Product GHG Accounting, relevance another. Thus a definition of best practice should not be given if there is a principle that would justify the exclusion of capital goods. There is a tendency to overestimate completeness.</li> </ol> </li> <li>•</li> </ul>
7. Collecting Data	<ul style="list-style-type: none"> <li>• Section 7.1, P. 35 l18 -42 (box 7-1): the basic distinction between primary and secondary data is clear (there is a hierarchy!). However, for the further listed types of data somehow it is not clear whether there is a hierarchy or the mentioned data types are on the same level.</li> <li>• Section 7.1, P. 35 L 36. Here the term representativeness is used, which is a quality indicator and further distinguished in table 9-1. This would in turn implicate that all secondary data is fully representative? But then again data quality indicators are not needed. Pls. clarify this.</li> <li>• Box 7-1 has a lot of redundancies with section 7.2.1 p.37, l. 6 – p. 38</li> </ul>



	<p>I 12.</p> <ul style="list-style-type: none"> <li>• section 7.2.1 p.37, l. 6 – p. 38 I 12: similar content as box 7-1. Somehow more precise and new terms are emphasized. The differentiation of data types is very detailed and practically not usable.</li> <li>• → Suggestion: reduce box 7-1 to primary and secondary data and describe both types more precisely under 7.2.1 guidance on choosing data.</li> <li>• Section 7.2.2, p. 40, l. 13-14 (Box 8-3).The procedure described there is based on monetary relationships, which strongly conflicts with the definition of foreground processes as described in 6.2, p24, l. 26 (... Processes are directly connected over the product’s life cycle by materials or energy flows). Thus, IO data cannot be recommended for PCF calculations of foreground processes. P.40 line 6: frequently should be deleted, because 5 years is not really frequent. It should be also added that IOA data updates relate to up to 5 year old data anyway.</li> <li>• Section 7.2.2, p. 40, l. 13-14 (Box 8-3).In point 2, the term data gap is used, which clearly indicates, that IO-data is a means to address data gaps as described in section 8.2.3. Also the given example clearly reveals the drawbacks of IO data. Using a category such as “non ferrous metals” will most likely result in misleading outcomes. Further, comprehensive databases on metals are available and hence there is no need for using IO data for metals. This example must go out since it is not reflecting state of the art life cycle assessment knowledge.</li> <li>• → Suggestions: Either: Give a hierarchy for choosing data as follows: 1. Primary data, 2. Secondary process (LCA data) based on physical relationships, 3. Data may be used for filling data gaps, which could include: proxy data, extrapolations or IO data, Rational behind: To put IOA under secondary data and not under 7.2.3 addressing data gaps makes no sense. If you allow IOA as secondary data, there will be no data gaps, because with IOA you can address anything. If you put it therefore under secondary sources, you can delete 7.2.3. In practice, IOA is used for addressing data gaps and therefore should be placed under 7.2.3. – In addition, the use of IOA-data is often on the quality level of proxy data only. E.g. if I take IOA-data for the sector plastics as a proxy for a specific plastic like e.g. a carbon reinforced duroplast – how is that different from extrapolated and proxy data?</li> </ul>
8. Allocation	<ul style="list-style-type: none"> <li>• The whole section basically follows ISO 14040/44. This is appreciated and it should be clearly referenced, e.g. by putting a sentence in the beginning: Experienced users of ISO 14040/44 do not need to follow this section, because it describes LCA standard practice.</li> </ul>
9. Assessing Data Quality & Uncertainty Analysis	<ul style="list-style-type: none"> <li>• The proposed data quality approach is very academic.</li> <li>• Section 9-2,p.60, table 9-1: The data quality indicators presented are based on the data quality section of the ISO standard for life cycle assessment (ISO 14044:2006) There should be a reference to ISO 14044 here, since this is the framework for all LCA studies and a well known document among LCA practitioners , which are addressed as one main target group of the standard.</li> <li>• Section 9-2,p.60, table 9-2: Four levels are overcomplicating the entire process of data quality identification. Three levels should be</li> </ul>



	<p>sufficient: (Good, fair and poor). The question of aggregation remains. This issue should be further investigated in the road testing.</p> <ul style="list-style-type: none"> <li>• Section 9-2,p60, table 9-2. There should be a reference to ISO 14044. The distinction between different levels as given in the table is arbitrary and not based on any further studies of different product groups. For instance, even data which is only 3 years old can be outdated, depending on the sector. The correctness of these rules of thumb may be investigated in the road testing.</li> <li>• :</li> </ul>
10. Calculating GHG Emissions	<ul style="list-style-type: none"> <li>•</li> </ul>
11. Assurance	<ul style="list-style-type: none"> <li>• Section 11.1, p. 70, l.22-27: There should be a link to the critical review part of ISO 14044. From a viewpoint of an LCA practitioner it is not acceptable that in this section no link is given to the most important standard of product LCA assessment. If there is lack of knowledge in the working group we strongly recommend opening the wg for new members to incorporate that knowledge within that section.</li> <li>• An organization that already did a Critical Review according to ISO 14040 for a full LCA and just wants to report one result, GHG, based on GHG Protocoll, too – does not want to pay for another assurance.</li> <li>• Add: If a CR according to ISO 14040 has been done, it fulfills the requirements of the GHG Standard.</li> <li>• Add 14040 to the list of standards given on p. 70, l. 25</li> <li>• Add “experts” to certification or assurance body making clear that qualified individuals can provide assurance as well.</li> <li>• P. 74, 46: add ISO 14040/44, ISO 14025.</li> <li>• 11.3.5: here again a new term “materiality threshold” is introduced for something that is well known as “cut-off-criteria”. Either change the name or at least explain that it is the same thing.</li> </ul>
12. Reporting	<ul style="list-style-type: none"> <li>•</li> </ul>
Appendix A: Data Management Plan	<ul style="list-style-type: none"> <li>•</li> </ul>
Appendix B: Additional Guidance on Collecting and Calculating Data	<ul style="list-style-type: none"> <li>•</li> </ul>
Appendix E: Glossary	<ul style="list-style-type: none"> <li>•</li> </ul>
Any other general comments or feedback	<ul style="list-style-type: none"> <li>• Throughout the document many issues are based on ISO 14044 which however is not given as a reference in most cases. This should be added.</li> </ul>

