

Q&A from the BASF supplier PCF training (with a deep dive on biogenic emissions & removals) (19.11 & 20.11 2024)

#	Part	Торіс	Question	Answer
1	General	Slide deck	Do we get a copy of the slides?	Yes, the slides are available on the website where you registered for the webinar.
2	General	ERM contacts	How should we ask each question to whom in ERM because your team has expertise on each different topic. Ex. Calculation method, who is in charge to feedback?	You can reach out to all ERM contacts listed in the presentation. We will then decide internally who responds.
3	General	Exercise 2	Is this data changing rapidly with China in current times with their significant investments on Solar and Wind?	Yes, and this is to be considered for future reporting.
4	General	Presentation language	Is this presentation also available in German language?	No, it is currently only available in English.
5	General	Webinar recording	Hi! Can we have the video of the presentation?	The webinar has not been recorded.
6	PCF calculations	12 months period	Is the requirement for the use of 12- month data an absolute, or is it possible to choose the most representative time period during the 3-year time frame, e.g. due to production ramp-up or such?	The ISO Standard requires the data to be from 12 consecutive months; this period of time can start anytime within the last 3 years but might be important to consider that the older the data, the sooner an update will have to be made.



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7	PCF calculations	12 months period	In slide 18 you mention that the PCF should cover 12 calendar months. How does this apply to products manufactured in campaigns of batches?	The 12-month coverage aims to getting a good statistical robustness. If the product is produced in campaigns, you should include data of all the campaigns/batches done in the last 12.
8	PCF calculations	Aggregating data	Is it possible to aggregate production site data if 1) the supplier supplies from all or several of their locations, and 2) the supplier supplies only from 1 location but would prefer using aggregated data?	this is a question of data quality requirements and should be addressed according to data quality requirements.
9	PCF calculations	Allocation	how to choose between two physical allocations: mass and energy?	Mass allocation should be prioritized, but there are instances where other allocation factors may be more suitable, e.g., energy content for energy.
10	PCF calculations	Allocation	Allocation hierarchy: what about Stoichiometric or elemental allocation? TfS guideline p68	Stoichiometric or elemental allocation are physical allocations. They should be used in those cases when the output elemental composition is unique for each co-product.
11	PCF calculations	Allocation	For allocation, do we use product category rules for basic chemical?	PCRs are usually specific on the chemicals which are covered under a category, and you must check weather for your product/product group a PCR is available.
12	PCF calculations	Allocation	Is it wrong to only use mass-based allocation when price data may not be readily available/liquid?	In that case, physical allocation should be used until price data is available. This might be the case of new products not being commercialized yet, but it should be possible to have the information available for any product already supplied to third parties.



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13	PCF calculations	Allocation	What would be the recommended process to account for co-processing of fossil and bio feed and allocation to resulting co-products?	A Stoichiometric approach might be adequate, allocating to each co-product the same share of fossil/biogenic carbon (atoms) as the rate in the input
14	PCF calculations	Databases	Do you accept DEFRA database?	Yes, it is accepted by the TfS guidelines
15	PCF calculations	Electricity	Can you specify what electricity approach is preferred by BASF (market/ location based)?	The TfS states the following "For the use in the PCF calculation organizations should generally calculate the emissions of electricity following the market-based approach" (please refer to chapter 5.2.8 Activity data requirements).
16	PCF calculations	EN15804	Is it acceptable to use data based on other LCA methods as EN15804?	1. EN 15804 does reference ISO 14044. EN 15804, which provides core rules for the product category of construction products, aligns with the principles and requirements of ISO 14044 for life cycle assessment (LCA). It is generally acceptable to use data based on other LCA methods, such as EN 15804, in the context of calculating the Product Carbon Footprint (PCF) as defined in the Together for Sustainability (TfS) guidance. EN 15804 provides a standardized approach for Environmental Product Declarations (EPDs) in the construction sector, ensuring consistency and comparability of LCA data. However, it is important to ensure that the data aligns with the specific requirements and methodologies outlined in the TfS guidance. This includes verifying that the impact categories and calculation methods are compatible with those specified by TfS to maintain accuracy and relevance in your PCF assessments.
17	PCF calculations	Energy emissions & scrap	Should we account in energy emissions and generally site emissions the scrap contribution?	Energy emissions and general direct GHG emissions need to be considered in the scope



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18	PCF Calculations	External Review	Is external verification/critical review not needed? To be clear, third-party review of PCF is not required?	TfS does not mention the specific requirement of an external review / critical review. The rules when a critical review is required are explained in the ISO 14067 standard. Please refer to TfS chapters "5.2.4.2 Process of PCR acceptance and listing", "5.3.1 Verification of PCF calculations and certification", and "5.3.2 Quality assurance" for more detailed information. For details regarding specific requirements from BASF, contact the company.
19	PCF calculations	General	Only using PCF is looking through a key-hole to reality. By only looking at PCF one can make big mistakes. e.g., is a product having a low PCF and a high human toxicity a good choice?	The Product Carbon Footprint (analyzing Global Warming Potential) is the most robust and advanced Impact Category to quantify compared to the other Impact Categories in LCA. PCFs are a key requirement for various stakeholders in the value chain. Additionally, BASF is also looking beyond carbon, for instance as part of their Portfolio steering Program.
20	PCF Calculations	GWP	What is the difference between GWP according to 14040/44 and PCF according to 14067?	GWP characterization factors are not provided by ISO standards. They are taken from the IPCC AR6 report.
21	PCF Calculations	GWP	Does the LCA impact category for GWP according to 14040/44 differ from the PCF according to 14067 for the same product?	GWP characterization factors are not provided by ISO standards. They are taken from the IPCC AR6 report and do not differ.
22	PCF calculations	Insetting	How do you consider the use of 'insets' within the life cycle assessment and PCF?	This refers to Land Use Change: Once the GHG Protocol Land Sector and Removals Guidance is published, a method shall be introduced that allows for insetting CO2 sequestration in the soil via cultivation of plants (used as raw materials). This method must be able to consider reversals of the sequestrated CO2 at a later point.



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23	PCF calculations	ISO 14067	ISO 14067 uses "CFP" as the abbreviation for carbon footprint of product. It also defines partial CFP. Have you experienced confusion with the abbreviation PCF for product carbon footprint, and why did you choose not to align with the abbreviation defined in ISO 14067?	PCF (Product Carbon Footprint) and CFP (Carbon Footprint of a Product) are often used interchangeably. In practice, both terms aim to quantify and communicate the carbon emissions related to a product's life cycle.
24	PCF calculations	ISO 14067 & 14044	What are the differences between the iso 14044 and iso14067?	In summary, while ISO 14044 provides a broad framework for assessing multiple environmental impacts through LCA, ISO 14067 narrows the focus to the carbon footprint, offering more detailed guidance on quantifying and reporting GHG emissions: e.g. It includes additional requirements for carbon footprint calculations, such as handling biogenic carbon and land-use change impacts.
25	PCF calculations	ISO standards	ISO 14064 which has been used to calculate in various categories and what are the categories mentioned in ISO 14067?	ISO14064 is a standard for GHG accounting verification. As such, it does not cover other categories. ISO14044 is the standard addressing LCA and the different impact categories. ISO14067 only addresses climate change impact
26	PCF calculations	LCA software	Were any of the LCA software listed in the presentation free?	SimaPro, umberto and GaBi (by sphera) are paid softwares. OpenLCA is a free tool.



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27	PCF calculations	LCI	What is the difference between LCA and LCI?	A Life Cycle Assessment (LCA) is the systematic analysis of environmental impacts of products or services during their entire life cycle (or parts of their life cycle). A Product Carbon Footprint (PCF; this has been the focus of the webinar) is an LCA that focuses on one environmental impact only - global warming potential. The Life Cycle Inventory (LCI) is one phase/step of conducting an LCA: collecting and quantifying data related to environmental inputs and outputs of a product. Specifically, you will be creating a detailed inventory of all elements (i.e., inputs and outputs) for your product system. After the LCI phase you will conduct the Life Cycle Impact Assessment (LCIA) where you analyze the collected data determining and quantifying the environmental impacts. A well-executed LCI enables to base the LCIA on accurate and comprehensive data, leading to reliable and meaningful results.
28	PCF calculations	LCI databases	LCI databases were indicated as the most preferred option for secondary data. Wouldn't (reliable) PCF information by suppliers be above that?	I would classify supplier specific data as primary data. However, when you use supplier data, a) it is essential your supplier follows TFS guidance, and I would asl recommend checking the reported values for plausibility and if possible, benchmark it with LCI secondary data
29	PCF calculations	LCI databases	Are the database such as Sphera, Ecoinvent free?	In general, these are commercial databases. The pricing model is different, so pls. Check directly on the organization's homepage
30	PCF calculations	Results & scopes	Do we need to segregate the PCF to scope 1, 2, 3 when sharing to customer?	No, the concept of Scope 1, 2, and 3 is used for reporting Corporate Carbon Footprints. The indicators to be reported are explained in the ISO 14067 standard and in the TfS standard.
31	PCF Calculations	Methodology	Does BASF prefer that we use a specific LCIA methodology, e.g., TRACI vs ReCiPE?	The biogenic carbon content of the packaging (if considered



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32	PCF Calculations	Offsets, RECs	Are carbon offsetting and RECs allowed for the PCF calculation?	No, carbon credits are not included in the scope of ISO 14067:2018. This standard focuses on the quantification and reporting of the carbon footprint of products (CFP) based on greenhouse gas (GHG) emissions and removals over their life cycle. However, it explicitly states that carbon offsetting, which includes the use of carbon credits, is outside the scope of this standard
33	PCF Calculations	Primary & secondary data	Should primary data be available for part of the input, is a mix of primary and secondary data input preferred?	Yes, primary data is always preferred. This should be clarified in data quality.
34	PCF calculations	Scaling	Regarding LCA - How can you scale it up and set up a standard for sampling setting to scale the volume of actual values?	Scaling up LCA is usually possible by system integration, e.g., automation of BOM data extraction etc.
35	PCF Calculations	Standards	Why did you opt for ISO 14067:2018 standard and not another standard?	1. ISO is a global standard compared to PAS e.g., most recent compart to GHG PCF standard
36	PCF Calculations	Standards	how do companies and/or suppliers chose between ISO 14067:2018 vs e.g. ISO 14040/44. Why did BASF chose to go with ISO 14067	In summary, while ISO 14044 provides a broad framework for assessing multiple environmental impacts through LCA, ISO 14067 narrows the focus to the carbon footprint, offering more detailed guidance on quantifying and reporting GHG emissions: e.g. It includes additional requirements for carbon footprint calculations, such as handling biogenic carbon and land-use change impacts
37	PCF Calculations	Standards	how does one convert data from an existing LCA according to 14040/44 to a PCF according to 14067?	See the question above.



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38	PCF Calculations	Standards	Are there differences between the PCF calculated using ISO 14040/44 and the PCF calculated using ISO 14067?	See the question above.
39	PCF calculations	System boundaries	Where does the cradle to gate model stop for an Agency/distributor, i.e. what is the gate for agency in Europe for a product manufactured within or outside of Europe? we buy material from a manufacturer within Europe or outside of Europe: the manufacturer manages the transport CIF/CIP (Cost, Insurance, Freight / Carriage and Insurance Paid to) to a Major European Port or to an European Airport	Your cradle to gate system boundaries would include the following: > Raw material extraction and product manufacturing by your supplier > Transportation to the European port or airport > If relevant and applicable you might also include import-related activities such as unloading, customs handling, transport to storage and the storage Activities to be excluded from you cradle to gate PCF: Downstream processes beyond the port/airport gate or beyond the storage gate (e.g., distribution), product use, and product disposal. It is important that your PCF clearly states and explains the system boundaries chosen.
40	PCF calculations	System boundaries	Same question, if we actually take the material from the Airport or port, store it in our storage location in Europe and then ship it out of our storage location in Europe? what is the gate: the manufacturer doors or the storage location doors (not produced there, only stored by us the agency/distributor)	See above.



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41	PCF Calculations	System boundaries, packaging	Is the packaging included in cradle to gate with TfS? Another question: Could you tell us why was it decided to declared the unit as 1kg of unpacked product instead of considering the packaging + chemicals? Why is packaging excluded for the LCA analysis?	Packaging of the product in question is optional to be included. For many chemicals, the contribution of packaging to the PCF is negligible. This is for example the case for bulk chemicals which are delivered by a supplier to customer manufacturing sites. If packaging is included, it should be visible in the description of the declared unit (see 5.1.3) and should be reported separately.
42	PCF calculations	Uncertainty analysis	The ISO standard for PCF includes the uncertainty analysis and propagation of uncertainty. This is often overlook by companies and it is relevant because it will give an idea of the quality of the value. Taking into account that the Warming potential of each gas comes from climate models and it has also uncertainty within. Is BASF planning to include uncertainty in their modelling too?	1. uncertainty analysis e.g., Sensitivity analysis is part of the interpretation step of PCF. 2. Uncertainties that come with the IPCC modelling is usually not addressed.
43	PCF calculations	Utilities	Do you need to account for the impact of utilities (e.g. production building and offices) in the LCA according to TfS guidelines?	Please refer to slide 17 of the shown presentation. The slide explains in detail which activities have to be included/excluded. You can also read chapter 5.1.2 System boundaries of the TfS guideline.



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44	Biogenic Carbon	Benefits	What is the value of replacing a fossil based chemical products with a biobased chemical product (same chemistry) when its biobased alternative has a higher carbon footprint excluding Biogenic CO2 uptake?	As the discussions on biofuels have shown in the last decades, biobased alternatives of fossil products/fuels can considerably reduce the footprint of existing fossil solutions. However, this is not always the case, and the magnitude of impact reductions varies. Therefore, a correct calculation, following a robust methodology (as proposed by TfS) is essential.
45	Biogenic Carbon	Biogenic Emissions	how much biogenic emissions contribute in total emissions.	How big the share of biogenic emissions is in your specific product must be evaluating by conducting a PCF analysis.
46	Biogenic Carbon	Cradle to gate	What happens with biogenic carbon by a carbon to gate analysis, i.e., if the product is not disposed at the end of the calculation?	For the context of the training, end of life scenarios are not relevant and out of scope, as we are focusing on cradle-to-gate PCFs. However, if it is known that a product is reused and/or recycled and this is analyzed in a cradle-to-gate study, then the biogenic carbon can of course "remain" in the products as no biogenic CO2 emissions are caused/released. Therefore, the CO2 is still being kept out of the atmosphere.
47	Biogenic Carbon	Databases	Which background databases would be able to provide the other indicators (e.g., land use and lands use change, fossil emissions etc.)?	Most commercial LCA databases include classification/characterization to various impact assessment methodologies



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48	Biogenic Carbon	Databases	In relevant databases, IPCC AR6 data excluding and including biogenic C is available. Are these values sufficient for reporting PCF?	 Yes, LCA software usually include two versions of IPCC 2021 method, one considering uptake and one without. When using the IPCC 2021 GWP100 (incl. CO2 uptake) assessment method, for example in SimaPro, you will get the option to break down the emissions in the following way: > GWP100 - fossil (accounting solely for fossil emissions and non- CO2 biogenic emissions, e.g., biogenic CH4) > GWP100 - biogenic (containing any biogenic CO2 emissions) > GWP100 - land transformation (containing any land use change emissions) > GWP100 - CO2 uptake (containing any biogenic CO2 uptake/removal/sequestration)
49	Biogenic Carbon	EN15804	Other methods as EN15804 include different indicator including fossil, biogenic and luluc. Are there variation between this method and TfS/ iso14067?	In EN15804, the mentioned indicators refer to the following: > GWP-fossil: fossil GHG emissions > GWP-biogenic: removals of CO2 into biomass (-1) and biogenic emissions (excluding impacts from native forests) (+1) as well as transfers of biogenic carbon from previous product systems into the product system under study (-1) / transfer of biogenic carbon from biomass into subsequent product systems (+1) > GWP-luluc (land use and land use change): following the PEF guidelines
50	Biogenic Carbon	Fuels	How do we account for biogenic fuel used in the production process when calculating product carbon footprint?	When modeling the production process of the product you are analyzing in your LCA software, you must make sure to select the correct inputs in your model. E.g., do not select fossil fuels used if you know that bio-based fuels will be used.



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51	Biogenic Carbon	GWPs methane	What is the difference between fossil CH4 and bio CH4? And why they have different GWP?	The difference in GWP of fossil and non-fossil methane is caused by different factors: > Methane contributes to the formation of tropospheric ozone. Fossil methane tends to contribute greater to this formation than non-fossil methane (partly because non-fossil methane often co- occurs with other biogenic emissions that can influence ozone formation differently). Refer to the IPCC AR6 report's Chapter 7 (Earth's Energy Budget). > Fossil methane adds new carbon to the atmosphere (after having been stored for millions of years) while non-fossil methane is derived from biogenic sources. Refer to the IPCC AR6 report's Chapter 5 (Global Carbon and Biogeochemical Cycles). > The efficiency of methane oxidation in the atmosphere depends on background concentrations. The slightly different atmospheric chemistry surrounding biogenic (non-fossil) methane emissions leads to small variations in its effective warming potential. Refer to chapters 5 and 7.
52	Biogenic Carbon	Impact methodology	I would just have a question regarding the biogenic emissions accounting. Do you recommend modifying the database used when communicating on biogenic emissions? We do calculate the climate change biogenic but currently do not communicate on it (NF EN 15804 A2-Climate change- Biogenic). Indeed, we are using for our LCAs "Ecoinvent allocation cut-off by	For quantifying the biogenic emissions and biogenic uptake we recommend using the IPCC 2021 GWP100 (incl. CO2 uptake) assessment method.



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			classification" and not "EcoInvent Allocation, cut-off, EN15804". For now we only disclose the climate change total indicator, which accounts for 0 for carbon biogenic emissions. Would you recommend switching the EcoInvent modules used when communicating on this indicator or is it not a concern ?	
53	Biogenic Carbon	Impact methodology	SimaPro has an IPCC 2021 GWP100 method that includes CO2 uptake. Can we report the CO2 uptake from this method?	Yes, you can use the IPCC 2021 GWP100 (incl. CO2 uptake) assessment method. Please also consider the remarks mentioned here: https://support.ecoinvent.org/guidance-on-ipcc-methods and here https://simapro.com/wp- content/uploads/2024/04/DatabaseManualMethods.pdf
54	Biogenic Carbon	Land use	Is the land-used impact included in the CO2 balance in biogenic CO2?	The results can be broken down by > GWP100 - fossil (containing any fossil emissions and non-CO2 biogenic emissions) > GWP100 - biogenic (containing any biogenic CO2 emissions) > GWP100 - land transformation (containing any land use change emissions) > GWP100 - CO2 uptake (containing any biogenic CO2 uptake/removal/sequestration)



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55	Biogenic Carbon	Land use	Is indirect land use change not taken into account in biogenic carbon emissions?	dLUC: In accordance with ISO 14067 [ISO 14067: 2018] GHG emissions and removals occurring because of dLUC shall be included in the PCF calculation and shall be declared separately in the documentation [ISO 14067:2018]. ILUC GHG emissions and removals as a result iLUC can be considered for inclusion and – if calculated - shall be documented separately [ISO 14067: 2018]. More details in the TfS guidance 5.2.10.2 Land-use-change emissions.
56	Biogenic Carbon	PCF results	Does the PCF (including biogenic CO2 removal) also include the biogenic CO2 emissions or only the biogenic CO2 removals as the name suggests? Similarly, does the PCF (excluding biogenic CO2 removal) also exclude the biogenic CO2 emissions or only the biogenic CO2 removals?	The " <i>PCF including biogenic CO2 removal</i> " accounts for the following: > Biogenic CO2 removal > Biogenic CO2 emissions > Fossil emissions (Biogenic emissions that are not CO2 (e.g., biogenic CH4) are included in fossil emissions) > Land use change emissions The " <i>PCF excluding biogenic CO2 removal</i> " accounts for the following: > Fossil emissions (Biogenic emissions that are not CO2 (e.g., biogenic CH4) are included in fossil emissions) > Land use change emissions > Biogenic CO2 removal and Biogenic CO2 emissions are not quantified This PCF result is using the same values for fossil emissions and land use change emissions, and does not quantify biogenic CO2 removals and biogenic CO2 emissions.



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57	Biogenic Carbon	Primary and secondary sources	Is there a differentiation between biogenic from primary sources (e.g. crop for food) and biogenic from secondary sources as waste?	If this question refers to using waste as a biogenic input material the TfS recommends to use the cut-off approach, also known as the recycled content method: "> The impact of preparatory steps and supporting activities such as collection, transportation, sorting, dismantling, or shredding shall be added to the inventory results of the product system producing the secondary product. > The waste input to the recycling process shall be treated as free of burdens. Burdens or credits associated with material from previous or subsequent life cycles are not considered, i.e., they are "cut-off"." > The impact of the recycling process shall be added to the inventory results of the product that uses the secondary material. > For the product in scope the PCF of all burden shall be reported. Additionally, the EoL of the virgin alternative should be shown in comparison to the recycled product. This is a specific PCF covering EoL effects as well. With this approach, benefits of the recycling of materials can be shown but are beyond a cradle-to gate scope." However, there is not indicator to be reported specifying biogenic emissions from primary and secondary sources.



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58	Biogenic Carbon	Removals	I don't understand where the extra - 0.4 CO2 removal are coming from (secondary data) what does it refer to?	The example tries to make it evident that originally more CO2 is removed from the atmosphere than C is stored in the final product based on the product's amount of C atoms. And that is because a part of the original CO2-removal is emitted again as biogenic CO2 during the processing. Therefore, you know, that the original CO2 removal from the atmosphere was the amount of CO2 corresponding i) to the C stored in the final product and ii) the amount of biogenic CO2 released into the atmosphere during production. The -0.4 removal is corresponding 0.4 of biogenic emissions during production - biogenic emissions released during production must have been absorbed previously from the atmosphere during the crop growth.
59	Biogenic Carbon	Removals	Why should we consider as CO2 removal when the biogenic CO2 is released during the processing of biomass material to produce Ethanol in your example?	The example tries to make it evident that originally more CO2 is removed from the atmosphere than C is stored in the final product based on the product's amount of C atoms. And that is because a part of the original CO2-removal is emitted again as biogenic CO2 during the processing. Therefore, you know, that the original CO2 removal from the atmosphere was the amount of CO2 corresponding i) to the C stored in the final product and ii) the amount of biogenic CO2 released into the atmosphere during production.



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60	Biogenic Carbon	Removals	Why is the biogenic uptake including the emission during production as a removal? shouldn't it be only a positive flow instead of negative?	The example tries to make it evident that originally more CO2 is removed from the atmosphere than C is stored in the final product based on the product's amount of C atoms. And that is because a part of the original CO2-removal is emitted again as biogenic CO2 during the processing. Therefore, you know, that the original CO2 removal from the atmosphere was the amount of CO2 corresponding i) to the C stored in the final product and ii) the amount of biogenic CO2 released into the atmosphere during production. The -0.4 removal is corresponding 0.4 of biogenic emissions during production - biogenic emissions released during production must have been absorbed previously from the atmosphere during the crop growth. The biogenic emissions during production are considered as emissions, and additionally
61	Biogenic Carbon	Removals	Software usually not include biogenic removal emissions in the IPCC 2021 impact method, how we can calculate those through the software?	<pre>considered as uptake because the biogenic emissions must have been absorbed previously during crop growth. Software usually includes two versions of IPCC 2021 method, one considering uptake and one without. When using the IPCC 2021 GWP100 (incl. CO2 uptake) assessment method, for example in SimaPro, you will get the option to break down the emissions in the following way: > GWP100 - fossil (accounting solely for fossil emissions and non- CO2 biogenic emissions, e.g., biogenic CH4) > GWP100 - biogenic (containing any biogenic CO2 emissions) > GWP100 - land transformation (containing any land use change emissions) > GWP100 - CO2 uptake (containing any biogenic CO2 uptake/removal/sequestration)</pre>



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62	Biogenic Carbon	Result unit	Why is a result in "kgCO2-e/t" wrong and "kgCO2-e/kg" is correct? They refer to the exact same calculation methods. Only the one has to be divided by 1000 that shouldn't be that hard?	A result expressed in kgCO2e/t is not wrong, results can of course be expressed per ton of product / per kg of product / per g of product / per m ³ of product etc. as applicable. The intention of the example in the slides is to underline the need to check that the use of units is consistent since a common mistake is using the wrong unit, e.g., using 'kg' for data that is actually representing tons.
63	Biogenic Carbon	Resusable/ recyclable	How do you see the -1/+1 applies in cases where the biocomponent is used in fully reusable or recyclable materials? Would it not be correct to be able to allow the GHG emissions "remain" in the material EoL?	For the context of the training, end of life scenarios are not relevant and out of scope, as we are focusing on cradle-to-gate PCFs. However, if it is known that a product is reused and/or recycled and this is analyzed in a cradle-to-gate study, then the biogenic carbon can of course "remain" in the products as no biogenic CO2 emissions are caused/released. Therefore, the CO2 is still being kept out of the atmosphere.
64	Biogenic Carbon	SBTi	Is it allowed to consider negative biogenic emission for a SBTi target and the respective CO2 calculation?	Science based targets are used to steer corporate level emissions reductions. In the scope of this webinar, we are discussing product level emissions assessments.
65	Biogenic Carbon	SBTi	Would the methodology for biogenic emissions used by TfS/ISO14067 be accepted by SBTI?	Science based targets are used to steer corporate level emissions reductions. In the scope of this webinar, we are discussing product level emissions assessments.
66	Biogenic Carbon	Waste	Is the waste also considered in biogenic C products? What is the fate of the crops (plants deciduous)?	Waste generated within the cradle-to-gate boundaries must be considered in the accounting of biogenic C. The C in it will not be part of the product but will be emitted during waste management, e.g., through incineration of the waste, animal respiration in case it was used an animal feed (common practice for some harvest waste), anaerobic/aerobic digestion, etc.