

VERIFICATION REPORT FOR EPD OF NON-CONSTRUCTION PRODUCT IN THE INTERNATIONAL EPD® SYSTEM

INTRODUCTION

This document serves as a voluntary verification report template of Environmental Product Declarations (EPD) of non-construction products in the International EPD® System.

A signed copy of a verification report shall be submitted to the Secretariat as a part of the EPD registration and publication. The verification report shall be available to any person upon request.

This is a living document. See www.environdec.com for the latest version.

EPD INFORMATION

Registration number of EPD(s): <i>As provided by the Secretariat</i>	S-P-01617
Product name(s):	Toilet paper ALOUETTE 10 Rolls 3 Plies Kitchen Towel ALOUETTE 4 Rolls Handkerchief ALOUETTE 30X10Four plies
EPD owner:	Sofidel S.p.A.
Product Category Rules (PCR): <i>Registration number, name and version</i>	Product Category Rules PCR 2011:05 Tissue products (Version 2.0)
EPD valid until: <i>As set by the verifier</i>	25 June 2022
Additional comments from verifier:	Project performed by Sofidel SpA for it's client ROSSMANN Available a declaration signed by parties (Rossmann and Sofidel) regarding the development of the LCA/EPD, verification and publication of the EPD.

VERIFICATION STATEMENT

I hereby confirm that, following the checks performed, in accordance with the limits of the scope of our appointment, nothing has come to the verifier's attention to suggest any data errors or deviations from the requirements by the above-referenced EPD and its project report, in terms of

- the underlying data collected and used for the LCA calculations,
- the way the LCA-based calculations has been carried out to comply with the calculation rules,
- the presentation of environmental performance included in the EPD, and
- any other information included in the declaration

with respect to the procedural and methodological requirements in ISO 14020:2000, ISO 14025:2006, the General Programme Instructions of the International EPD® System and the reference PCR.

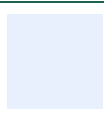
I confirm that, in accordance with the limits of the scope of our appointment, the company-specific data has been examined as regards plausibility and consistency. The declaration owner is responsible for its factual integrity and that the product does not violate relevant legislation.

I confirm that I have sufficient knowledge and experience of the product category, the industry, relevant standards and the geographical area of the EPD to carry out this verification.

I confirm that I have been independent in my role as verifier in accordance with the requirements in General Programme Instructions, i.e. I have not been involved in the execution of the LCA or in the development of the declaration, and have no conflicts of interest regarding this verification.

Name and organization of verifier:	SGS Italia Spa
Date and location:	2019-06-25, Venice
Signature: <i>Add as image or print and sign this document</i>	PRODUCT COORDINATOR: Ambra Morelli  Technical Reviewer: Ambra Morelli AUDIT TEAM: Paolo Simon Ostan, Matteo Simonetto

Only in case of EPD Process Certification:

Signature of EPD process owner: <i>Add as image or print and sign this document</i>	 not applicable
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VERIFICATION CHECKLIST

The following tables should be expanded by the verifier to include the relevant requirements in the standards, General Programme Instructions and reference PCR

CALCULATION RULES FOR THE LIFE CYCLE ASSESSMENT AND REQUIREMENTS ON THE PROJECT REPORT

REQUIREMENT	REFERENCE	CHECKED AND APPROVED	N/A
SEE THE VERIFICATION DIALOGUE		YES ALL	

REQUIREMENTS ON THE EPD

This whole section is mandatory to verify. The rules for the EPD format can be found in the EN15804 Section 7 and the EN15942: everything that is included in the master ITM (information transfer matrix), should somewhere be documented in the EPD.

REQUIREMENT	REFERENCE	CHECKED AND APPROVED	N/A
SEE THE VERIFICATION DIALOGUE		YES ALL	

DIALOGUE BETWEEN VERIFIER AND EPD OWNER DURING THE VERIFICATION PROCESS

The dialogue between the external verifier and EPD owner during the verification process may be documented. An example is available in the table below. For EPD Process Certification, the process defined by the certification body for documentation of verification shall instead be followed and the certificate provided during EPD registration.

Any deviations from the requirements, the dialogue between verifier and LCA practitioner, and as well improvements made following the verification process should be documented in a transparent way and in English.

N°	CHAPTER, ARTICLE, PARAGRAPH, TABLE	TYPE OF COMMENT*	REFERENCE TO CHECKLIST OR PROGRAMME INSTRUCTIONS	VERIFIER COMMENT AND RECOMMENDATION	EPD OWNER ANSWER	FINAL VERIFIER STATEMENT
Life Cycle Assessment of products: Toilet paper ALOUETTE 10 Rolls 3 Plies Kitchen Towel ALOUETTE 4 Rolls Handkerchief ALOUETTE 30X10 Produced by Sofidel Group in Arneburg, Germany Rev.00 – 10/04/2019						
1	Par 1	ed	-	GPI 2.01 can no longer be used for EPD certification, refer to GPI v.2.5.	Typo.Correct.	CLOSED
2	Par 1	Te	-	purpose of providing a document supporting the drafting of the EPD, the objective of the study is not expressly stated. Integrate into the report .	Inserted in the report in Par. 1	CLOSED
3	Par 3	Te	-	The function of the product is not declared. Enter the information in the report	Inserted in Par.2	CLOSED
4	Par 4	Ed	-	Although from the description of the processes it can be inferred that the approach adopted is the cradle to grave, the same is not clearly stated. Integrate into the report.	Submitted	CLOSED
5	-	Te	GPI 2.5, 5.2.1.2	There is no description in the report regarding the data collection and processing methods provided by cellulose pulp manufacturers and other suppliers. It is also unclear whether the data collected underwent allocations and whether they have been subjected to some	Added Par. 5 Data Source and Quality	CLOSED

				kind of validation or quality control. Integrate the report with a more detailed description of the specific data acquisition and processing methods, including the main data sources (eg extractions from management, bills, direct measurements, etc.), validation and control of data quality.		
6	Par 5	Ge	-	The inventory data relating to the UPSTREAM phase were entered together with those of the CORE phase. Separate information flows by reporting the data of each phase in your own paragraph to avoid creating doubts about the information provided	As agreed by telephone, as a matter of consistency of the data sets of the various process phases, we leave the inventory as it is.	CLOSED
7	Par 5	Ge	-	It is not clear whether the products studied are made using paper pulps from all suppliers (medium pulp) as a basis, or if the flows are specifically associated with each product. It is also not specified which type of cellulose pulp is produced in the 6 mills involved. Clarify and integrate the report	Inserted table 5	CLOSED
8	Par 5.2	Te	-	In the converting operations, flows relating to heating, use of fuels, auxiliary products, etc. have not been considered, and exclusions are not declared / justified. Check that all flows have been considered and if necessary update the study.	Nothing was excluded. A clarification on the consumption of natural gas has been inserted to comment on tab.7	CLOSED
9	-	Te	-	it is not clear which phases of the core module are made in the German factory. Specify which core phases are carried out in the plant Sofidel.	Inserted in Par.4	CLOSED
10	Par 5.1, 5.2	Te.	PCR 8.2.1	There is no information in the report about the type of data used for upstream processes. Furthermore it is not any specific description of the data from September adopted for modeling inventory flows. It is recommended to report the information regarding the datasets	Inserted ANNEX 1	CLOSED

				used to model each product and process of the upstream and core modules, consider inserting a list in the attachment.		
11	-	Te	-	Information on the tools used to conduct the study is not indicated. Enter information about modeling software and databases used (names and versions)	Inserted in Par.1	CLOSED
12	-	Te	PCR 10.2	Information on the methods used to assess impacts is not indicated. Enter the information in the report	Inserted in the par. 10.2 a brief description of the impact categories and calculation methods.	CLOSED
13	Par 6.2	Te.	https://www.environdec.com/Creating-EPDs/Steps-to-create-an-EPD/Perform-LCA-study/Characterisation-factors-for-default-impact-assessment-categories/	In the tables relating to the impact categories, the category "Photochemical oxidation formation (POCP)" was not calculated using the method suggested in the link of the site environdec.com or in terms of Photochemical oxidant formation potential (kg NMVOCeq.), POFP, LOTOS-EUROS as applied in ReCiPe 2008. Calculate the indicator with the new method for all products	Correct calculation method	CLOSED
14	Par 6.2	Te	PCR 9.3	The environmental impact of the end-of-life phase must be presented separately from the other results. Update results.	Inserted Tab.18	CLOSED
15	par 4 e risultati	te	PCR 6.1	The impacts related to the energy production used in the core processes must be accounted for in the upstream module and not in the core module. Correct the boundaries and results.	We felt that the PCR was a little vague about the energy discourse and the interpretation was that each phase takes charge of the energy share for the "manufacturing" of the elements it includes. In the upstream phase there is energy for the manufacturing of raw materials, chemicals and packaging materials, in the core phase for the production of tissue paper and for converting. Otherwise the pulp production, tissue production and converting items reported in core in PCR would not be	CLOSED

					explained . The approach is consistent with what is reported in GPI 2.5 in point A.3.3:"impacts two to the electricityproduction usedin the coreprocesses "	
16	-	te	PCR 8.2.1	There is no reference to the evaluation of data quality to verify compliance with the quality requirements defined by the PCR par. 8.2.1	Inserted in Par.13	CLOSED
17	-	Te	PCR 7.1.1. e 8.1	It is not clear if the cut-off rules for the upstream and core modules have been taken into consideration and if so, what are the exclusions applied to the model Clarify in the report	Added Par.5	CLOSED
18	-	Te	-	There is no section dedicated to the main assumptions taken into account in conducting the study.Integrate into the report	Added Par. 7	CLOSED
19	-	Te	PCR 7.3	There is no indication regarding any allocation of inventory data and, if present, the principles adopted. Clarify and integrate in the report	Added Par.6	CLOSED
20	-	Te	GPI 2.5, 5.2.1.2	There is no sensitivity analysis conducted, for example, based on any assumptions made in the study.Insert at least one sensitivity analysis within the report	Posted anal isi sensitivity, par.11	CLOSED
21	-	Te	PCR 7.1.1	The ordinary maintenance applied to machinery in the various production phases does not seem to have been considered. If they fall within the cut- off, justify the exclusion.	The contribution of maintenance in terms of consumption of lubricating oil and metal componentswas evaluated, and maintenance activities were excluded.	CLOSED
22	-	Te	GPI 2.5, Par 5.2.2	It is has been provided an internal procedure of the study follow-up aimed at defining the procedures for updating the EPD and to assess the possible deviation of the results from one year to the next. Define the procedure if not present.	Inserted in Par.9	CLOSED
23	-	Te	-	It is not clear whether the reference year is also 2018 for pulp mill data. Clarify	Inserted in Par. 9 .2	CLOSED

24	Tabella 10	Te	-	No justification is given regarding the choices made to model the end of life of the various products with particular reference to the attribution of 100% composting for Tissue paper - Towel Paper. Clarify in the report.	Insert justifications of Par. 9 .3	CLOSED
25	-	Te	PCR 7.4	It is not clear how the electricity production from the grid was modeled. Has the specific mix of the supplier, residual mix or energy mix been used? Clarify the report and justify the choice.	Inserted in Par. 8	CLOSED
26	Par 7	Te	GPI 2.5, 5.2.1.2	The interpretation contains only tables and graphs relating to the results obtained. It is recommended to include a critical analysis with comments on the results obtained for each product	Inserted in Par. 11	CLOSED
ENVIRONMENTAL PRODUCT DECLARATION (EPD) Toilet paper ALOUETTE 10 Rolls 3 Plies Kitchen Towel ALOUETTE 4 Rolls Handkerchief ALOUETTE 30X10 Date: 10.04.2019, Revision: 00						
1e	-	Ge	-	Most of the findings reported for the LCA study also involve the EPD declaration. Update the EPD following the corrections made to the LCA study and the contents of the LCA report.	Added	CLOSED
2e	frontispiece	and	PCR 11.1	There is a lack of program operator logo and the reference to The International EPD® System as the program operator. Enter the information on the cover	Added	CLOSED
3e	frontispiece	and	PCR 11.1	Lack ref. on publication date and validity. Enter the information on the cover	Added	CLOSED
4e	frontispiece	Ed.	PCR 11.1	Ref. A EPD registration number missing on the title page. Enter the information on the cover	Added	CLOSED
5e	frontispiece	and	PCR 11.1	The claim of conformity to ISO 14025 is inserted at the end of the declaration. Move to cover	Ok, moved	CLOSED

6e		and	GPI 4.3	The address and contacts of the EPDowner are missing .Enter the missing information	Inserted at the end, together with the contact person	CLOSED
7e	Par. 3.1	You	PCR 4	Check that you have taken the content into considerationdeclaration any bleaching agents or other chemical substances as reported on the table at point 4 of the PCR	Bleaching agents are not used . Added% ofwet-strenghtagent	CLOSED
8e	Par 3.2	You	GPI 4.3	The function of each product is not clearly indicated. To integrate.	Ok, added	CLOSED
9e	Par 3.4	You	GPI 4.5	The approach adopted (cradle to grave,cradle to gate, etc.) is not specified . To integrate.	Ok, added	CLOSED
10e	Par 3.5	You	-	This paragraph indicates the reference year 2018, but paragraph 3.2 indicates the year 2016. To clarify	Correct	CLOSED
11e	Par. 3.5	You	-	It is not clear for which life cycle stages specific data were considered and for which other generic data.	Better specified	CLOSED
12e	Par. 3.5	you	-	The references of generic data (databases) used in the study (name and version of the databases) have not been reported.	Better specified	CLOSED
13e	Par. 3.5	you	-	The exclusions stated in point 3.5 should be considered a priori as defined in point 7.1.1 of the PCR and not because it is below the cut-off.Furthermore, these exclusions are not consistent with what is defined in the LCA report (chapter 4).Evaluate and correct.	Correct	CLOSED
14e	Par 4.4	and	-	Report the following SGS and Accredia references: Third party verifier: SGS Italia SpA via Caldera, 21 20153 - Milan Tel. +39 02.73931 - Fax +39 02.70124630 www.it.sgs.com Accredited by: Accredia, certificate n.006H	ok	CLOSED
15e	Par 4.4	and	PCR 11.6	EPD: Reference to Review chair: Rita Schenck missing on verification table, next to "The	ok	CLOSED

				Technical Committee of the International EPD® System"		
16e	-	You.	PCR 11.8	Missing bibliography in accordance with PCR, 11.8. Add bibliography.	Inserted	CLOSED
17e		and	-	The version of the General Program Instructions is missing (see 2.5).	Inserted in the bibliography	CLOSED
18e	Par. 4.4	Ed.	-	References on how to obtain explanatory material (eg website, contact person, mail) missing.	Inserted	CLOSED
19e	-	Ed.	PCR 11.1	Geographic purpose (Germany) not present.	Inserted on the title page	CLOSED