

CORRUGATED PAPER AND PAPERBOARD

PRODUCT GROUP: UN CPC 32151

2013:07
VERSION 2.11

VALID UNTIL: 2021-08-11



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1 INTRODUCTION

This document constitutes Product Category Rules (PCR) developed in the framework of the International EPD® System: a programme for type III environmental declarations¹ according to ISO 14025:2006. Environmental Product Declarations (EPD) are voluntary documents for a company or organisation to present transparent information about the life cycle environmental impact for their goods or services.

The rules for the overall administration and operation of the programme are the General Programme Instructions, publicly available at www.environdec.com. A PCR complements the General Programme Instructions and the standards by providing specific rules, requirements and guidelines for developing an EPD for one or more specific product categories (see Figure 1). A PCR should enable different practitioners using the PCR to generate consistent results when assessing products of the same product category.

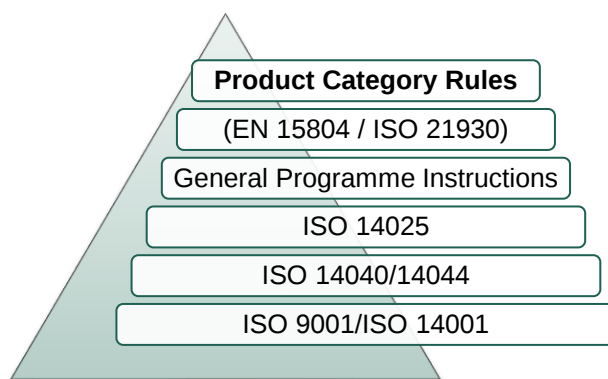


Figure 1 Illustration PCR in relation to the hierarchy of standards and other documents.

Within the present PCR, the following terminology is adopted:

- The term “shall” is used to indicate what is obligatory.
- The term “should” is used to indicate a recommendation, rather than a requirement.
- The term “may” or “can” is used to indicate an option that is permissible

For the definition of terms used in the document, see the normative standards.

A PCR is valid for a pre-determined period of time to ensure that it is updated at regular intervals. The latest version of the PCR is available via www.environdec.com. Stakeholder feedback on PCRs is very much encouraged. Any comments on this PCR document may be given via the PCR Forum at www.environdec.com or sent directly to the PCR moderator during its development or during the period of validity.

Any references to this document should include the PCR registration number, name and version.

The programme operator maintains the copyright of the document to ensure that it is possible to publish, update when necessary, and available to all organisations to develop and register EPDs. Stakeholders participating in PCR development should be acknowledged in the final document and on the website.

¹ Type III environmental declarations in the International EPD® System are referred to as EPD, Environmental Product Declarations.

2 GENERAL INFORMATION

2.1 ADMINISTRATIVE INFORMATION

Name:	Corrugated paper and paperboard
Registration number and version:	2013:07, version 2.11
Programme:	 The International EPD® System
Programme operator:	EPD International AB, Box 210 60, SE-100 31 Stockholm, Sweden. Website: www.environdec.com E-mail: info@environdec.com
PCR moderator:	Vito D'Incognito – Take Care International -- vdincognito@take-care.it
PCR Committee:	Take Care International, GIFCO
Date of publication and last revision:	2019-09-06 (Version 2.11) Version 1.0 was published 2013-06-20. A version history is available in Section 7.
Valid until:	2021-08-11
Schedule for renewal:	A PCR is valid for a pre-determined period of time to ensure that it is updated at regular intervals. When the PCR is about to expire the PCR moderator shall initiate a discussion with the Secretariat how to proceed with updating the document and renewing its validity. A PCR document may be revised during its period of validity provided significant and well-justified proposals for changes or amendments are presented. See www.environdec.com for up-to-date information and the latest version.
Standards conformance:	- General Programme Instructions of the International EPD® System, version 3.0, based on ISO 14025 and ISO 14040/14044 - PCR Basic Module, CPC Division 32 Pulp, paper and paper products, etc., version 3.01, dated 2018-11-06
PCR language(s):	This PCR was developed and is available in English. In case of translated versions the English version takes precedence in case of any discrepancies.

2.2 SCOPE OF PCR

2.2.1 PRODUCT CATEGORY DEFINITION AND DESCRIPTION

This document provides Product Category Rules (PCR) for the assessment of the environmental performance of Corrugated Paper and Paperboard and the declaration of this performance by an EPD. The product category corresponds to UN CPC 32151. The product group covered by this PCR is Corrugated Paper and Paperboard as defined by UN CPC sub-class 32151, excluding:

- Beverage cartons

- sacks and bags of paper, cartons, boxes, record sleeves and other packaging containers of paper, paperboard, cellulose wadding or webs of cellulose fibres, box files, letter trays and similar articles, of paper or paperboard of a kind used in offices and shops.

More information about the product group is available at: <http://unstats.un.org/unsd/cr/registry/regcs.asp?Cl=25&Lq=1&Co=32151>).

The following related product categories are not included in the scope of this PCR:

- Containers of paper and paperboard except beverage cartons.(PCR 2010:17)
- Beverage Cartons (PCR 2011:04).

Cartons, boxes, cases, record sleeves and other packaging containers of paper and beverage cartons are excluded from the scope of this PCR as 2 additional PCRs are available.

2.2.2 GEOGRAPHICAL REGION

This PCR is applicable to be used in Europe.

2.2.3 EPD VALIDITY

An EPD based on this PCR shall be valid from its registration and publication at www.environdec.com and for a five year period starting from the date of the verification report ("approval date"), or until the EPD has been de-registered from the International EPD® System.

An EPD shall be updated and re-verified during its validity if changes in technology or other circumstances have led to:

- an increase of 10% or more of any of the indicators listed in Section 5.4.5.1,
- errors in the declared information, or
- significant changes to the declared product information, content declaration, or additional environmental information.

If such changes have occurred, but the EPD is not updated, the EPD owner shall contact the Secretariat to de-register the EPD.

3 PCR REVIEW AND BACKGROUND INFORMATION

This PCR was developed in accordance with the process described in the General Programme Instructions of the International EPD® System, including PCR review and open consultation.

3.1 PCR REVIEW

3.1.1 VERSION 2.0

PCR review panel:	The Technical Committee of the International EPD® System. A full list of members available on www.environdec.com . The review panel may be contacted via info@environdec.com . Members of the Technical Committee were requested to state any potential conflict of interest with the PCR moderator or PCR committee, and were excused from the review.
Chair of the PCR review:	Filippo Sessa
Review dates:	2017-01-10 until 2017-03-10

3.2 OPEN CONSULTATION

3.2.1 VERSION 1.0

This PCR was available for open consultation from 2012-11-13 until 2012-12-31, during which any stakeholder was able to provide comments by posting on the PCR forum on www.environdec.com or by contacting the PCR moderator.

Stakeholders were invited via e-mail or other means to take part in the open consultation, and were encouraged to forward the invitation to other relevant stakeholders.

3.2.2 VERSION 2.0

This PCR was available for open consultation from 2017-01-10 until 2017-03-10, during which any stakeholder was able to provide comments by posting on the PCR forum on www.environdec.com or by contacting the PCR moderator.

Stakeholders were invited via e-mail or other means to take part in the open consultation, and were encouraged to forward the invitation to other relevant stakeholders.

3.3 EXISTING PCRS FOR THE PRODUCT CATEGORY

As part of the development of this PCR, existing PCRs were considered in order to avoid overlaps in scope. The existence of such documents was checked in the public PCR listings of the following programmes based on ISO 14025 or similar:

- International EPD® System. www.environdec.com.

The following existing PCRs were been identified:

PCR NAME	PROGRAMME	REGISTRATION NUMBER	SCOPE
Processed Paper and paperboard	International EPD® System	2010:14	No overlap in scope
Containers of paper and paper board, except beverage cartons	International EPD® System	2010:17	No overlap in scope

3.4 REASONING FOR DEVELOPMENT OF PCR

This PCR was developed in order to enable publication of Environmental Product Declarations (EPD) for this product category based on ISO 14025, ISO 14040/14044 and other relevant standards to be used in different applications and target audiences.

3.5 UNDERLYING STUDIES

There are a number of existing guidelines on carbon footprints relating to paper and paperboard. The following documents have been considered during the development of this PCR:

- ISO (2018), ISO 14067:2018, Greenhouse gases – Carbon footprint of products – Requirements and guidelines for quantification and communication
- BSI Standards Solutions (2008): PAS 2050, Specification for the assessment of the life cycle greenhouse gas emissions of goods and services.
- Greenhouse Gas Protocol (2011): Product Life Cycle Accounting and Reporting Standard

4 GOAL AND SCOPE, LIFE CYCLE INVENTORY AND LIFE CYCLE IMPACT ASSESSMENT

The goal of this section is to provide specific rules, requirements and guidelines for developing an EPD for the product category as defined in Section 2.2.1.

4.1 FUNCTIONAL UNIT/DECLARED UNIT

The declared unit shall be 1 tonne (1000 kg) of product and shall be stated in the EPD. The environmental impact shall be given per declared unit. A description of the function of the product should be included in the EPD®, if relevant.

The use of the product as well as guidance on how to translate the declared unit into packaged volume or paperboard surface or amount shall be declared.

4.2 REFERENCE SERVICE LIFE (RSL)

Not applicable for this product category.

4.3 SYSTEM BOUNDARY

The International EPD® System uses an approach where all attributional processes from “cradle to grave” should be included using the principle of “limited loss of information at the final product”. This is especially important in the case of business-to-consumer communication.

The scope of this PCR, and any EPD based on it, is cradle-to-grave.

4.3.1 LIFE CYCLE STAGES

For the purpose of different data quality rules and for the presentation of results, the life cycle of products is divided into three different life cycle stages:

- Upstream processes (from cradle-to-gate);
- Core processes (from gate-to-gate)
- Downstream processes (from gate-to-grave)

In the EPD, the environmental performance associated with each of the three life-cycle stages above shall be reported separately. The processes included in the scope of the PCR and belonging to each life cycle stage are described in Sections 4.3.1.1–4.3.1.3.

4.3.1.1 Upstream processes

The following attributional processes are part of the product system and classified as upstream processes:

- Production of paper, including Forestry, as defined into PCR 2013:14 Processed paper and paper board,
- Processing of paper as defined into PCR 2013:14 Processed paper and paper board
- Recycling process of purchased recycled paper and the transport from the recycling process to where the material is used.
- Production processes of fuels and energy used in forestry and in manufacturing.
- Production of auxiliary products used such as detergents for cleaning, etc.
- Production of inks, pigments, additives and other chemicals used in the core processes.
- Production of other raw materials.
- Production of primary and secondary packaging.

Upstream processes not listed may also be included. All elementary flows at resource extraction shall be included, except for the flows that fall under the general cut-off rule in Section 4.5.

4.3.1.2. Core processes

The following attributional processes are part of the product system and classified as core processes:

- External transportation to the core processes.
- Production of pulp (produced internally or purchased).
- Production of paper and paperboard (produced internally or purchased).
- Production of corrugated paper and paperboard.
- Impregnation, embossing, printing and pigment coating of corrugated paper and paperboard (if relevant).
- Cutting and packaging of corrugated paper and paperboard (if relevant).
- Impacts due to the electricity production according the proper energy mix (see Section 4.10)
- Impacts generated by the production of the fuels burned in the core process.
- Waste treatment of waste generated from the manufacturing processes

Manufacturing processes not listed may also be included. The production of the raw materials used for production of all product parts shall be included. A minimum of 99% of the total weight of the declared product including packaging shall be included.

The technical system shall not include:

- Manufacturing of production equipment, buildings and other capital goods.
- Business travel of personnel.
- Travel to and from work by personnel.
- Research and development activities.

4.3.1.3. Downstream processes

The following attributional processes are part of the product system and classified as downstream processes:

- Transportation from the manufacturing to an average user, merchant or distribution platform.
- Customer or consumer use of the product
- End-of-life processes of any wasted part of the product
- End-of-life processes of packaging waste

4.3.2 OTHER BOUNDARY SETTING

4.3.2.1. Boundary towards nature

Boundaries to nature are defined as flows of material and energy resources from nature into the system. Emissions to air, water and soil cross the system boundary when they are emitted from or leaving the product system. All the elementary flows from and towards nature shall be considered, according to the Cut Off rules (see Section 4.4.5)

4.3.2.2. Boundaries in the life cycle

See Section 4.3.1. The EPD may present the information divided into additional sub-divisions.

4.3.2.3. Boundaries towards other technical systems

See Section 4.6.2.

4.3.2.4. Boundaries towards geography

The data for the core module shall be representative for the actual production processes and representative for the site/region where the respective process is taking place.

4.3.2.5. Time boundaries

The Life cycle Inventory (LCI) data shall be representative for the time period for which the EPD is valid.

4.4 SYSTEM DIAGRAM

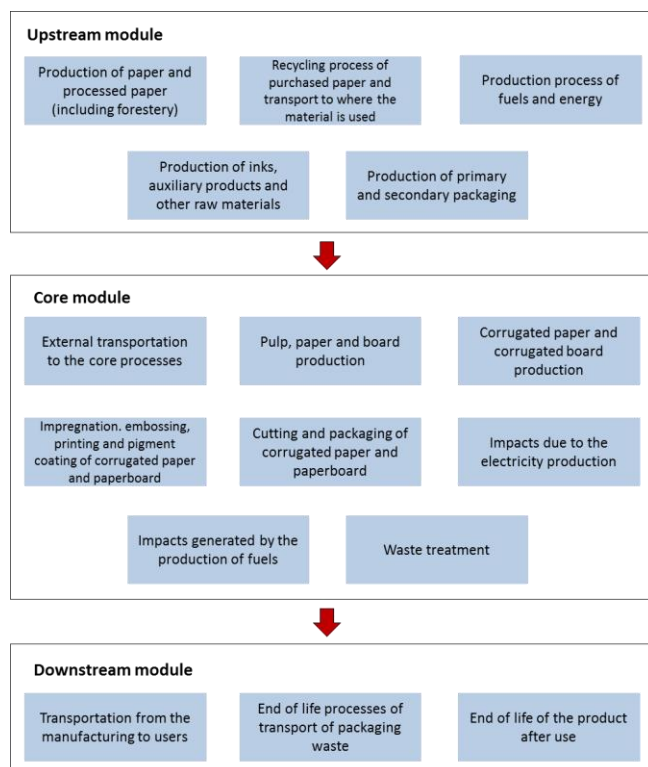


Figure 2 System diagram illustrating the processes that are included in the product system, divided into upstream, core and downstream processes.

4.5 CUT-OFF RULES

Data for elementary flows to and from the product system contributing to a minimum of 99% of the declared environmental impacts shall be included (excluded processes are those listed in Section 4.3).

The check for cut-off rules in a satisfactory way is through the combination of expert judgment based on experience of similar product systems and a sensitivity analysis in which it is possible to understand how the un-investigated input or output could affect the final results.

4.6 ALLOCATION RULES

4.6.1 CO-PRODUCT ALLOCATION

The following step-wise procedure shall be applied for multifunctional products and multiproduct processes:

1. Allocation shall be avoided, if possible, by dividing the unit process into two or more sub-processes and collecting the environmental data related to these sub-processes.

2. If allocation cannot be avoided, the inputs and outputs of the system shall be partitioned between its different products or functions in a way that reflects the underlying physical relationships between them; i.e. they should reflect the way in which the inputs and outputs are changed by quantitative changes in the products or functions delivered by the system.
3. Where physical relationships alone cannot be established or used as the basis for allocation (or they are too time consuming), the most suitable allocation procedure shall be used and documented.

4.6.2 REUSE, RECYCLING, AND RECOVERY

In the framework of the International EPD® System, the methodological choices for allocation for reuse, recycling and recovery have been set according to the polluter pays principle (PPP). This means that the generator of the waste shall carry the full environmental impact until the point in the product's life cycle at which the waste is transported to a scrapyard or the gate of a waste processing plant (collection site). The subsequent user of the waste shall carry the environmental impact from the processing and refinement of the waste but not the environmental impact caused in the "earlier" life cycles. See General Programme Instruction for further information and examples.

4.7 DATA QUALITY REQUIREMENTS

An LCA calculation requires two different kinds of information:

- data related to the **environmental aspects** of the considered system (such materials or energy flows that enter the production system). These data usually come from the company that is performing the LCA calculation.
- data related to the **life cycle impacts** of the material or energy flows that enter the production system. These data usually come from databases.

Data on environmental aspects shall be as specific as possible and shall be representative of the studied process.

Data on the life cycle of materials or energy inputs are classified into three categories – specific data, selected generic data, and proxy data, defined as follows:

- **specific data** (also referred to as "primary data" or "site-specific data") – data gathered from the actual manufacturing plant where product-specific processes are carried out, and data from other parts of the life cycle traced to the specific product system under study, e.g. materials or electricity provided by a contracted supplier that is able to provide data for the actual delivered services, transportation that takes place based on actual fuel consumption, and related emissions, etc.,
- **generic data** (sometimes referred to as "secondary data"), divided into:
 - **selected generic data** – data from commonly available data sources (e.g. commercial databases and free databases) that fulfil prescribed data quality characteristics for precision, completeness, and,
 - **proxy data** – data from commonly available data sources (e.g. commercial databases and free databases) that do not fulfil all of the data quality characteristics of "selected generic data".

As a general rule, specific data shall always be used, if available, after performing a data quality assessment. It is mandatory to use specific data for the core processes as defined above. For the upstream processes, downstream processes, and infrastructure, generic data may also be used if specific data are not available.

Any data used should preferably represent average values for a specific reference year. However, the way these data are generated could vary, e.g. over time, and in such cases they should have the form of a representative annual average value for a specified reference period. Such deviations should be declared.

The EPDs shall include an indicator suitable for demonstrate the relevance of specific, selected generic and other generic data.

4.7.1 RULES FOR USING GENERIC DATA

The attributional LCA approach in the International EPD® System forms the basic prerequisites for selecting generic data. To allow the classification of generic data as "selected generic data", they shall fulfil selected prescribed characteristics for precision, completeness, and representativeness (temporal, geographical, and technological), such as:

- the reference year must be as current as possible and preferably assessed to be representative for at least the validity period of the EPD,

- the cut-off criteria to be met on the level of the modelled product system are the qualitative coverage of at least 99% of energy, mass, and overall environmental relevance of the flows,
- completeness in which the inventory data set should, in principle, cover all elementary flows that contribute to a relevant degree of the impact categories, and
- the representativeness of the resulting inventory in the given temporal, technological, and geographical reference should, as a general principle, be better than $\pm 5\%$ of the environmental impact of fully representative data.

Data calculated with system expansion should not be used, but if no other data is available, any negative flows should be changed to zero.

Data quality and representativeness in a database may vary between data sets and on what processes they are applied upon. This listing does therefore not replace data quality assessment during the preparation of the LCA.

Section 4.8 provides a list of recommended databases/data sets to be used for generic data.

If selected generic data that meets the requirements of the International EPD® System are not available as the necessary input data, proxy data may be used and documented. The environmental impacts associated with proxy data shall not exceed 10% of the overall environmental impact from the product system.

The EPD may include a data quality declaration to demonstrate the share of specific data, selected generic data and proxy data for the environmental impacts.

4.8 RECOMMENDED DATABASES FOR GENERIC DATA

Table 1 lists recommended databases for generic data (free and commercial databases). Please note that this listing does not imply that other data that fulfil the data quality requirements may not be used and that data quality assessment shall also be performed for the data sets in the recommended database by an LCA practitioner.

PROCESS	GEOGRAPHICAL SCOPE	RECOMMENDED DATASET	DATABASE
Paper production/Miscellaneous	Global	-	Ecoinvent (The Swiss centre for Life Cycle Inventories)
Miscellaneous	Europe	-	European reference Life Cycle Database (ELCD)
Packaging	Europe	-	FEFCO (European Federation of Corrugated Board and Manufacturers)
Forest operations	Sweden	-	Forestry Research Institute of Sweden (Skogforsk)
Forest operations	Finland	-	Metsäteho
Plastics and chemicals	Europe	-	Plastics Europe

Table 1 Example of available generic data sources for LCA study. It is recommended the use of the latest version. Other generic data sources listed at the <http://eplca.jrc.ec.europa.eu/ResourceDirectory/databaseList.vm> may be used. e.g. GABI database or GEMIS can be used provided there are specific processes for the appropriate type of paper used (e.g. Testliner, etc.) or material used. Wherever possible it is recommended to consistently use one database for the entire LCA. The use of different data bases shall be justified.

4.9 IMPACT CATEGORIES AND IMPACT ASSESSMENT

The EPD shall declare the default impact categories as described in the General Programme Instructions. The characterisation models and factors to use for the default impact categories are available on www.environdec.com and shall be updated on a regular basis based on the latest developments in LCA methodology and ensuring the market stability of EPDs. The source and version of the characterisation models and the factors used shall be reported in the EPD. Alternative regional life cycle impact assessment methods and characterisation factors are allowed to be calculated and displayed in addition to the default list. If so, the EPD shall contain an explanation of the difference between the different sets of indicators, as they may appear to the reader to display duplicate information.

4.10 OTHER CALCULATION RULES AND SCENARIOS

4.10.1 UPSTREAM PROCESSES

The following requirements apply to the upstream processes:

- Data referring to processes and activities upstream in a supply chain over which an organisation has direct management control shall be specific and collected on site.
- Data referring to contractors that supply main parts, packaging, or main auxiliaries should be requested from the contractor as specific data, as well as infrastructure, where relevant.
- The transport of main parts and components along the supply chain to a distribution point (e.g. a stockroom or warehouse) where the final delivery to the manufacturer can take place based on the actual transportation mode, distance from the supplier, and vehicle load.
- In case specific data is lacking, selected generic data may be used. If this is also lacking, proxy data may be used.
- For the electricity used in the upstream processes, electricity production impacts shall be accounted for in this priority when specific data are used in the upstream processes:
 1. Specific electricity mix as generated, or purchased, from an electricity supplier, demonstrated by a Guarantee of Origin (or similar, where reliability, traceability, and the avoidance of double-counting are ensured) as provided by the electricity supplier. If no specific mix is purchased, the residual electricity mix from the electricity supplier shall be used.²
 2. National residual electricity mix or residual electricity mix on the market
 3. National electricity production mix or electricity mix on the market.

The mix of electricity used in upstream processes shall be documented in the EPD, where relevant.

- Packaging: specific data shall be used for the consumer packaging production if it is under the direct control of the organization or if the environmental impact related to the consumer packaging production is more than 10% of the total product environmental indicators. In other cases, generic data may be used. When consumer packaging shows the organization's logo, the LCA report should report the exerted/non exerted direct control on the production of consumer packaging by the organization.

4.10.2 CORE PROCESSES

The following requirements apply to the core processes:

- Specific data shall be used for the assembly of the product and for the manufacture of main parts as well as for on-site generation of steam, heat, electricity, etc., where relevant.
- For the electricity used in the core processes, electricity production impacts shall be accounted for in this priority:
 1. Specific electricity mix as generated, or purchased, from an electricity supplier, demonstrated by a Guarantee of Origin (or similar, where reliability, traceability, and the avoidance of double-counting are ensured) as provided by the electricity supplier. If no specific mix is purchased, the residual electricity mix from the electricity supplier shall be used.³
 2. National residual electricity mix or residual electricity mix on the market
 3. National electricity production mix or electricity mix on the market.

The mix of electricity used in the core processes shall be documented in the EPD, where relevant.

- Transport from the final delivery point of raw materials, chemicals, main parts, and components (see above regarding upstream processes) to the manufacturing plant/place of service provision should be based on the actual transportation mode, distance from the supplier, and vehicle load, if available.

² The residual electricity mix is the mix when all contract-specific electricity that has been sold to other customers has been subtracted from the total production mix of the electricity supplier.

³ The residual electricity mix is the mix when all contract-specific electricity that has been sold to other customers has been subtracted from the total production mix of the electricity supplier.

- Waste treatment processes of manufacturing waste should be based on specific data, if available.

Any time the corrugated paperboard based product, if the company producing the final product does not produce also the corrugated board, information about corrugation process shall be reported separately in the core module.

4.10.3 DOWNSTREAM PROCESSES

The following requirements apply to the downstream processes:

- For most products covered by this PCR, the use phase is not relevant and should not be included in the calculations. If relevant, specific data should be used when available.
- The use of electricity in the region/country where the product is used (as specified in the geographical scope of the EPD) shall be accounted for in the following priority:
 - National residual electricity mix or residual mix on the market
 - National electricity production mix or electricity mix on the market

The mix of electricity used in the downstream processes shall be documented in the EPD, where relevant.

- The transport of the product to the customer shall be described in the reference PCR, which should reflect the actual situation to the best extent possible. The following priority should be used:
 - Actual transportation distances and types.
 - Calculated as the average distance of a product of that product type transported by different means of transport modes.
 - Calculated as a fixed long transport, such as 1 000 km transport by lorry or 10 000 km by airplane, according to product type.
- The potential environmental impact and benefit of recycling and waste management of paperboard materials (based on average scenarios for the intended market or markets, e.g.EU-28) shall be presented separately from the other results. Waste management of transport packaging shall be included in the downstream module, based on scenarios for the relevant market.
- Scenarios for the end-of-life stage shall be technically and economically practicable and compliant with current regulations in the relevant geographical region based on the geographical scope of the EPD. Key assumptions regarding the end-of-life stage scenario shall be documented.

5 CONTENT AND FORMAT OF EPD

EPDs based on this PCR shall contain the information described in this section. Flexibility is allowed in the formatting and layout provided that the EPD still includes the prescribed information. A generic template for EPDs is available via www.environdec.com

As a general rule the EPD content:

- shall be in line with the requirements and guidelines in ISO 14020 (Environmental labels and declarations - General principles),
- shall be verifiable, accurate, relevant and not misleading, and
- shall not include rating, judgements or direct comparison with other products.

An EPD should be made with a reasonable number of pages for the intended audience and use.

5.1 EPD LANGUAGES

EPDs should be published in English, but may also be published in additional languages. If the EPD is not available in English, it shall contain an executive summary in English including the main content of the EPD. This summary is part of the EPD and thus subject to the same verification procedure.

5.2 UNITS AND QUANTITIES

The following requirements apply for units and quantities:

- The International System of Units (SI units) shall be used, e.g., kilograms (kg), Joules (J) and metres (m). Reasonable multiples of SI units may be decided in the PCR to improve readability, e.g., grams (g) or megajoules (MJ). The following exceptions apply:
 - Resources used for energy input (primary energy) should be expressed as kilowatt-hours (kWh) or megajoules (MJ), including renewable energy sources, e.g., hydropower, wind power and geothermal power.
 - Water use should be expressed in cubic metres (m³)
 - Temperature should be expressed in degrees Celsius (°C),
 - Time should be expressed in the units most practical, e.g., seconds, minutes, hours, days or years.
- Three significant figures⁴ should be adopted for all results, The number of significant digits shall be appropriate and consistent.
- The thousand separator and decimal mark in the EPD shall follow one of the following styles (a number with six significant figures shown for illustration):
 - SI style (French version): 1 234,56
 - SI style (English version): 1 234.56

In case of potential confusion or intended use of the EPD in markets where different symbols are used, the EPD shall state what symbols are used for thousand separator and decimal mark.

- Dates and times presented in the EPD should follow the format in ISO 8601. For years, the prescribed format is YYYY-MM-DD, e.g., 2017-03-26 for March 26th, 2017.
- The result tables shall:
 - Only contain values or the letters "INA" (Indicator Not Assessed). It is not possible to specify INA for mandatory indicators. INA shall only be used for voluntary parameters that are not quantified because no data is available.⁵
 - Contain no blank cells, hyphens, less than or greater than signs or letters (except "INA").

⁴ Significant figures are those digits that carry meaning contributing to its precision. For example with two significant digits, the result of 123.45 shall be displayed as 120, and 0.12345 shall be displayed as 0.12. In scientific notation, these two examples would be displayed as 1.2*10² and 1.2*10⁻².

⁵ This requirement does not intend to give guidance on what indicators are mandated ("shall") or voluntary.

- Use the value 0 only for parameters that have been calculated to be zero.
- Footnotes shall be used to explain any limitation to the result value.

5.3 USE OF IMAGES IN EPD

Images used in the EPD, especially pictures featured on the cover page, may in themselves be interpreted as an environmental claim. Images such as trees, mountains, wildlife that are not related to the declared product should therefore be used with caution and in compliance with national legislation and best available practices in the markets in which the EPD is intended to be used.

5.4 EPD REPORTING FORMAT

The reporting format of the EPD shall include the following sections:

- Cover page (see Section 5.4.1)
- Programme information (see Section 5.4.2)
- Product information (see Section 5.4.3)
- Content declaration (see Section 5.4.4)
- Environmental performance (see Section 5.4.5)
- Additional environmental information (see Section 5.4.6)
- References (see Section 5.4.9)

The following information shall be included, when applicable:

- Information related to Sector EPDs (see Section 5.4.7)
- Differences versus previous versions (see Section 5.4.8)
- Executive summary in English (see Section 5.4.10)

5.4.1 COVER PAGE

The cover page shall include:

- Product name and image,
- Name and logotype of EPD owner,
- The text "Environmental Product Declaration" and/or "EPD"
- *Programme: The International EPD® System, www.environdec.com,*
- *Programme operator: EPD International AB*
- Logotype of the International EPD® System,
- EPD registration number as issued by the programme operator⁶,
- *Date of publication (issue): 20XX-YY-ZZ,*
- *Date of revision: 20XX-YY-ZZ, when applicable,*
- *Date of validity: 20XX-YY-ZZ*
- A note that "An EPD should provide current information, and may be updated if conditions change. The stated validity is therefore subject to the continued registration and publication at www.environdec.com."

⁶ The EPD shall not include a "registration number" if such is provided by the certification body, as this may be confused with the registration number issued by the programme operator.

- A statement of conformity with ISO 14025,

5.4.2 PROGRAMME INFORMATION

The programme information section of the EPD shall include:

- Address of programme operator: *EPD International AB, Box 210 60, SE-100 31 Stockholm, Sweden, E-mail: info@environdec.com*
- The following mandatory statement from ISO 14025: “EPDs within the same product category but from different programmes may not be comparable.”
- A statement that the EPD owner has the sole ownership, liability and responsibility of the EPD
- Information about verification⁷ and reference PCR in a table with the following format and contents:

Product category rules (PCR): Corrugated paper and paperboard, 2013.07, Version 2.1. UN CPC 32151
PCR review was conducted by: <i>Review chair: Filippo Sessa</i> Contact via info@environdec.com .
Independent third-party verification of the declaration and data, according to ISO 14025:2006: ☐ EPD process certification ☐ EPD verification
Third party verifier: <i><name, organisation and signature of the third party verifier></i> <i>In case of certification bodies:</i> Accredited by: <i><name of the accreditation body and accreditation number, if applicable></i> . <i>In case of individual verifiers:</i> Approved by: The International EPD® System Technical Committee, supported by the Secretariat
Procedure for follow-up of data during EPD validity involves third party verifier: ☐ Yes ☐ No

5.4.3 PRODUCT INFORMATION

The corrugated paper and paperboard could be made by virgin wood fibres or by recycled paper and paperboard. The corrugated paper and paperboard could be delivered as coils of raw material or at finished dimensions and in addition could be printed or without printing.

The product information section of the EPD shall include:

- Address and contact information to EPD owner,
- Description of the organisation. This may include information on products- or management system-related certifications (e.g. ISO 14024 Type I environmental labels, ISO 9001- and 14001-certificates and EMAS-registrations) and other relevant work the organisation wants to communicate (e.g. SA 8000, supply-chain management and social responsibility),
- Name and location of production site,
- Product identification by name, and an unambiguous identification of the product by standards, concessions or other means,
- Identification of the product according to the UN CPC scheme system. Other relevant codes for product classification may also be included, e.g.

⁷ If the EPD has been verified by an approved individual verifier who has received contractual assistance from a certification body that is not accredited, this certification body shall not be included in this table.

- Common Procurement Vocabulary (CPV),
- United Nations Standard Products and Services Code® (UNSPSC),
- Classification of Products by Activity (NACE/CPA) or
- Australian and New Zealand Standard Industrial Classification (ANZSIC),
- Description of the product, its application/intended use and technical functions, e.g. expected service life time,
- Geographical scope of the EPD, i.e., for which geographical location(s) of use and end-of-life the product's performance has been calculated,
- Functional unit or declared unit,
- Reference service life (RSL), if applicable,
- Declaration of the year(s) covered by the data used for the LCA calculation and other relevant reference years,
- Reference to the main database(s) for generic data and LCA software used, if relevant,
- System diagram of the processes included in the LCA, divided into the life cycle stages,
- Description if the EPD system boundary is "cradle-to-gate", "cradle-to-gate with options" or "cradle-to-grave",
- Information on which life cycle stages are not considered (if any), with a justification of the omission,
- Relevant websites for more information or explanatory materials.
- The grammage of the product (weight per unit of area, e.g. g/m²)

This section may also include:

- Name and contact information of organisation carrying out the underlying LCA study,
- Additional information about the underlying LCA-based information, such as assumptions, cut-off rules, data quality and allocation.
- Specific aspects regarding the production
- Environmental policy
- Voluntary product certification (FSC or similar)
- Manufacturer's logotype
- Relevant Type I and Type II environmental labels awarded to the product may be stated according to the applicable standards and regulation.

5.4.4 CONTENT DECLARATION

The content declaration shall have the form of a list of materials and chemical substances including information on their environmental and hazardous properties. The gross weight of material shall be declared in the EPD at a minimum of 99 % of one unit of product.

Information on the hazardous properties of materials and chemical substances should follow the requirements given in the latest revision of the Globally Harmonized System of Classification and Labelling of Chemicals (GHS)⁸, issued by United Nations or national or regional applications of the GHS.

As an example, the following regulations should be used for EPDs intended to be used in the European Union:

- Regulation (EC) No 1907/2006 of the European parliament and of the council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH)
- Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures

⁸ The GHS document is available on www.unece.org.

5.4.4.1. Information about recycled materials

When a product is made in whole or in part with recycled materials, the provenience of the materials (pre-consumer or post-consumer) shall be presented in the EPD as part of the content declaration.

To avoid any misunderstanding about which material may be considered "recycled material", the guidance given in ISO 14021 shall be taken into account. In brief, the standard states that:

- only pre-consumer or post-consumer materials (scraps) shall be considered in the accounting of the recycled materials, and
- materials coming from scrap reutilisation (such as rework, regrind, or scrap generated in a process and capable of being reclaimed within the same process that generated it) shall not be considered as recycled content.

5.4.4.2. Information about packaging

As packaging is strongly connected with the product, the producer shall provide information about packaging in the EPD, when applicable. Packaging may be classified as:

- Distribution Packaging: packaging designed to contain one or more articles or packages, or bulk materials, for the purposes of transport, handling and/or distribution (ISO 21067-1:2016, Par. 2.2.6)
- Consumer Packaging: packaging constituting, with its content, a sales unit for the final user or consumer at the point of retail (ISO 21067-1:2016, Par. 2.2.7).

Consumer packaging is generally the outcome of eco-design processes, or other activities, under direct control of the organisation. Many critical categories with strict legal requirements belong to consumer packaging category like food contact packaging and pharmaceutical packaging.

The type and function of packaging shall be reported in the EPD.

A statement of the source of the materials (pre-consumer or post-consumer) shall be presented in the EPD when the packaging is made in whole or in part by recycled materials.

5.4.5 ENVIRONMENTAL PERFORMANCE

5.4.5.1. Environmental impacts

The indicators related to potential environmental impact listed in Table 2 shall be declared per functional unit or declared unit, and per life cycle stage.

PARAMETER		UNIT	UPSTREAM	CORE	DOWNSTREAM	TOTAL
Global warming potential (GWP)	Fossil	kg CO ₂ eq.				
	Biogenic	kg CO ₂ eq.				
	Land use and land transformation	kg CO ₂ eq.				
	TOTAL	kg CO ₂ eq.				
Acidification potential (AP)		kg SO ₂ eq.				
Eutrophication potential (EP)		kg PO ₄ ³⁻ eq.				
Formation potential of tropospheric ozone (POCP)		kg C ₂ H ₄ eq.				
Abiotic depletion potential – Elements		kg Sb eq.				
Abiotic depletion potential – Fossil fuels		MJ, net calorific value				
Water scarcity potential		m ³ eq.				

Table 2 Indicators describing potential environmental impacts⁹.

Notes:

- Abiotic depletion potential is calculated and displayed as two separate indicators. ADP-fossil fuels include all fossil resources, while ADP-elements include all non-renewable material resources.

5.4.5.2. Use of resources

The indicators for resource use based on the life cycle inventory (LCI) listed in Table 3 shall be declared per functional unit or declared unit, and per life cycle stage.

PARAMETER		UNIT	UPSTREAM	CORE	DOWNSTREAM	TOTAL
Primary energy resources – Renewable	Use as energy carrier	MJ, net calorific value				
	Used as raw materials	MJ, net calorific value				
	TOTAL	MJ, net calorific value				
Primary energy resources – Non-renewable	Use as energy carrier	MJ, net calorific value				
	Used as raw materials	MJ, net calorific value				
	TOTAL	MJ, net calorific value				
Secondary material		kg				
Renewable secondary fuels		MJ, net calorific value				
Non-renewable secondary fuels		MJ, net calorific value				
Net use of fresh water		m ³				

Table 3 Indicators describing use of primary and secondary resources.

Notes:

- In order to identify the primary energy used as an energy carrier (and not used as raw materials), the parameter may be calculated as the difference between the total input of primary energy and the input of energy resources used as raw materials.
- Energy content of biomass used for feed or food purposes shall not be considered.
- Nuclear power shall be reported among the non-renewable energy resources as kg of uranium calculated by converting the thermal energy (MJ) considering a reactor of III generation with an efficiency of 33%;
- the energy content into some products (such paper or plastic based products) is useful information for the end of life management. For this reason the "energy content of product" shall be declared in MJ: its estimation shall be made considering the gross calorific value of the product. Only the energy that is suitable for an eventual energy recovery at the end of life shall be considered (energy content of steel due to its carbon content for example shall not be considered since it is not practically recoverable).

⁹ Please check www.environdec.com for the latest list of default impact categories, units and characterisation factors as they may have been updated compared to this table.

- The net use of fresh water does not constitute a “water footprint” as potential environmental impacts due to the water use in different geographical locations is not captured. For this indicator:
 - Evaporation, transpiration, product integration, release into different drainage basins or the sea, displacement of water from one water resource type to another water resource type within a drainage basin (e.g. from groundwater to surface water) is included.
 - In-stream water use is not included.
 - For water used in closed loop processes (such as cooling system) and in power generation only the net water consumption (such as reintegration of water losses) should be considered.
 - Seawater shall not be included
 - Tap water or treated water (e.g. from a water treatment plant), or wastewater that is not directly released in the environment (e.g. sent to a wastewater treatment plant) are not elementary water flows, but intermediate flows from a process within the technosphere.
 - Additional transparency in terms of geographical location, type of water resource (e.g. groundwater, surface water), water quality and temporal aspects may be included as additional information.

5.4.5.3. Waste production and output flows

Waste generated along the whole life cycle production chains shall be treated following the technical specifications described in the General Programme Instructions. When the amount of waste or the output flows is from the life cycle inventory (LCI) are declared, the indicators in Table 4 and Table 5 shall be reported per functional unit or declared unit, and per life cycle stage.

PARAMETER	UNIT	UPSTREAM	CORE	DOWNSTREAM	TOTAL
Hazardous waste disposed	kg				
Non-hazardous waste disposed	kg				
Radioactive waste disposed	kg				

Table 4 Indicators describing waste production.

PARAMETER	UNIT	UPSTREAM	CORE	DOWNSTREAM	TOTAL
Components for reuse	kg				
Material for recycling	kg				
Materials for energy recovery	kg				
Exported energy, electricity	MJ				
Exported energy, thermal	MJ				

Table 5 Indicators describing output flows.

Notes:

- The parameters are calculated on the gross amounts leaving the system boundary of the product system in the LCI. If e.g. there is no gross amount of “exported energy, electricity” leaving the system boundary, this indicator is set to zero,
- The parameter “Materials for energy recovery” does not include materials for waste incineration. Waste incineration is a method of waste processing, when R1<60% (European Guideline on R1 energy interpretation), and is allocated within the system boundary.
- In case there are never any flows of these types leaving the system boundary for a product category, the indicators may be removed by the PCR.

5.4.5.4. Other environmental indicators

The reference PCR may add other environmental indicators to include for the product category from the inventory or impact assessment. Such indicators should be based on international standards or similar methodologies developed in a transparent procedure. Reference to the chosen indicators and methodologies shall be reported.

5.4.6 ADDITIONAL INFORMATION

The following indicators per declared unit can be reported in the EPD, divided into upstream, core and downstream modules:

- Recycled Material that could be included in the mass of the functional unit

5.4.7 INFORMATION RELATED TO SECTOR EPDS

For sector EPDs, the following information shall also be included:

- a list of the contributing manufacturers that the Sector EPD covers,
- a description of how the selection of the sites/products has been done and how the average has been determined, and
- a statement that the document covers average values for an entire or partial product category (specifying the percentage of representativeness) and, hence, the declared product is an average that is not available for purchase on the market.

5.4.8 DIFFERENCES VERSUS PREVIOUS VERSIONS

For EPDs that have been updated, the following information shall also be included:

- a description of the differences versus previously published versions, e.g. a description of the percentage change in results and the main reason for the change;
- a revision date on the cover page

5.4.9 REFERENCES

This section shall include a list of references, including the General Programme Instructions (including version number), standards and PCR (registration number, name and version). The source and version of the characterisation models and the factors used shall be reported in the EPD.

- The underlying LCA
- The name CPC code and version number of the used PCR
- Other documents that verify and complement the EPD
- Instruction for recycling, if relevant
- The General Programme instructions of the International EPD Systems

5.4.10 EXECUTIVE SUMMARY IN ENGLISH

For EPDs published in another language than English, an executive summary in English shall be included.

The executive summary should contain relevant summarised information related to the programme, product, environmental performance, additional information, information related to sector EPDs, references and differences versus previous versions.

6 GLOSSARY

BSI	British Standards Institution
CPC	See UN CPC
EPD	Environmental Product Declaration
FEFCO	European Federation of Corrugated Board Manufacturers
GEMIS	Globales Emissions-Modell integrierter Systeme (engl: Global Emission Model of integrated systems)
GWP	Global Warming Potential
ISO	International Organization for Standardization
LCA	Life Cycle Assessment
PAS	Publically Available Specification
PCR	Product Category Rules
UN CPC	United Nations' Central Product Classification

7 REFERENCES

BSI Standards Solutions (2008): PAS 2050, Specification for the assessment of the life cycle greenhouse gas emissions of goods and services.

CEN (2013), EN 15804:2012+A1:2013, Sustainability of construction works – Environmental product declarations – Core rules for the product category of construction products.

EPD International (2017) General Programme Instructions for the International EPD® System. Version 3.0, dated 2017-12-11.
www.environdec.com

Greenhouse Gas Protocol (2011): Product Life Cycle Accounting and Reporting Standard

ISO (2000), ISO 14020:2000, Environmental labels and declarations – General principles

ISO (2004), ISO 8601:2004 Data elements and interchange formats – Information interchange – Representation of dates and times

ISO (2006a), ISO 14025:2006, Environmental labels and declarations – Type III environmental declarations – Principles and procedures

ISO (2006b), ISO 14040:2006, Environmental management – Life cycle assessment – Principles and framework

ISO (2006c), ISO 14044: 2006, Environmental management – Life cycle assessment – Requirements and guidelines

ISO (2018), ISO 14067:2018, Greenhouse gases – Carbon footprint of products – Requirements and guidelines for quantification and communication

ISO (2014), ISO 14046:2014, Environmental management – Water footprint – Principles, requirements and guidelines

ISO (2017), ISO 21930:2017, Sustainability in buildings and civil engineering works -- Core rules for environmental product declarations of construction products and services

IPCC (2006), Guideline for National Greenhouse gases inventory- Volume 4 agriculture, forestry and other land use

8 VERSION HISTORY OF PCR

VERSION 1.0, 2013-06-20

Original version. Cover image added for version 1.01.

Version 1.0 was developed by TÜV Rheinland Energy and Environment GmbH (Testing, Inspection and Certification Company) in Cooperation with Prowell GmbH & Co.

VERSION 1.01, 2013-06-20

Minor editorial changes.

VERSION 1.01, 2014-02-21

Minor changes by the Secretariat without any impact on the technical aspects or methodological guidance:

- Information added to cover page
- Information added to General Information
- General introduction changed to latest version
- Minor editorial changes

VERSION 2.0, 2017-08-11

Minor changes to assure compliance with the GPI ed. 2.5 without any impact on the technical aspects or methodological guidance, including

- Change in hierarchy in selection electricity data for the core module,
- Definition of the timing for renew of the PCR before expiring
- Added radioactive waste
- Change of PCR moderator

VERSION 2.01, 2017-11-21

Corrected editorial error.

VERSION 2.1, 2019-04-04

Updated in accordance with GPI 3.0 and new PCR basic module.

VERSION 2.11, 2019-09-06

- Clarified terms of use
- Editorial changes

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