

PRODUCT CATEGORY RULES
DATE 2025-05-08



DAIRY PRODUCTS

PRODUCT CATEGORY CLASSIFICATION: UN CPC 0221, 2211, 2212, 2221, 2223, 2224, 2225

2021:08
VERSION 1.0.1

VALID TO: 2026-04-15



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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, ISO 14040:2006, ISO 14044:2006, and product-specific standards such as EN 15804 and ISO 21930 for construction products. Environmental Product Declarations (EPD) are voluntary documents for a company or organisation to present transparent, consistent and verifiable information about the environmental performance of their products (goods or services).

The rules for the overall administration and operation of the programme are the General Programme Instructions (GPI), publicly available at www.environdec.com. A PCR complements the GPI and the normative 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.

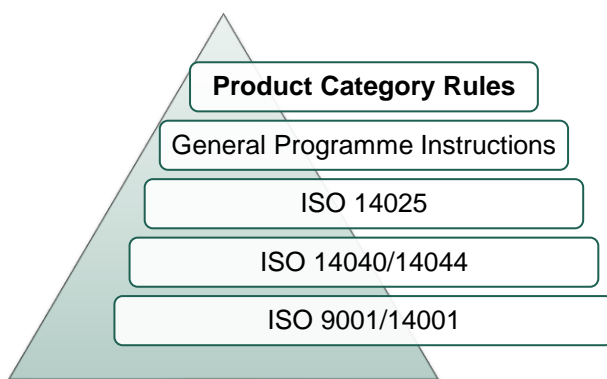


Figure 1 The hierarchy between PCRs, standards and other documents.

Within the present PCR, the following terminology is adopted:

- The term “shall” is used to indicate what is obligatory, i.e. a requirement.
- The term “should” is used to indicate a recommendation, rather than a requirement. Any deviation from a “should” requirement shall be justified in the PCR development process.
- The terms “may” or “can” is used to indicate an option that is permissible.

For definitions of further 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 at www.environdec.com. Stakeholder feedback on PCRs is very much encouraged. Any comments on this PCR may be sent directly to the PCR Moderator and/or the Secretariat during its development or during its period of validity.


Any references to this document shall 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, and make it 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 EPDs, Environmental Product Declarations.

2 GENERAL INFORMATION

2.1 ADMINISTRATIVE INFORMATION

| | |
|--|--|
| Name: | Dairy products |
| Registration number and version: | 2021:08, Version 1.0 |
| 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: | Sonia Pignatelli, Life Cycle Engineering (pignatelli@studioice.it) |
| PCR Committee: | <ul style="list-style-type: none">Life Cycle Engineering (www.lcengineering.eu)Granarolo S.p.A. (www.granarolo.it)Università Cattolica del Sacro Cuore (www.unicatt.it) |
| Date of publication and last revision: | 2025-05-08 (Version 1.0.1) |
| Valid until: | 2026-04-15 |
| Schedule for renewal: | <p>A PCR is valid for a pre-determined time period 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 PCR and renewing its validity.</p> <p>A PCR may be also be updated without prolonging its period of validity, provided significant and well-justified proposals for changes or amendments are presented.</p> <p>See www.environdec.com for the latest version of the PCR.</p> <p>When there has been an update of the PCR, the new version should be used to develop EPDs. The old version may however be used for 90 days after the publication date of the new version, as long as the old version has not expired.</p> |
| Standards conformance: | <ul style="list-style-type: none">General Programme Instructions of the International EPD® System, version 4.0, based on ISO 14025 and ISO 14040/14044PCR Template to GPI 4.0, version 2021-03-29 |
| PCR language(s): | At the time of publication, this PCR was available in English. If the PCR is available in several languages, these are available at www.environdec.com . In case of translated versions, the English version takes precedence in case of any discrepancies. |

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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 Raw milk, processed milk and cream, yoghurt, butter and cheese and the declaration of this performance by an EPD. The product category corresponds to UN CPC 0221, 2211, 2212, 2221, 2223, 2224, 2225 (<https://unstats.un.org/unsd/classifications/unsdclassifications/cpcv21.pdf>).

The scope includes the following Groups and underlying classes and subclasses:

- Division 02: Live animals and animal products (excluding milk)
 - Class 022: Raw milk
 - **Subclass 0221: Raw Milk from bovine animals**

- Division 22: Dairy products and egg products
 - Class 221: Processed liquid milk, cream and whey
 - **Subclass 2211: Processed liquid milk**
 - **Subclass 2212: Cream, fresh**

 - Class 222: Other dairy products
 - **Subclass 2221: Milk and cream in solid forms**
 - **Subclass 2223: Yoghurt and other fermented or acidified milk and cream**
 - **Subclass 2224: Butter and other fats and oils derived from milk**
 - **Subclass 2225: Cheese, fresh or processed**

2.2.2 GEOGRAPHICAL SCOPE

This PCR may be used globally.

2.2.3 EPD VALIDITY

An EPD based on this PCR shall be valid for a 5-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 declared indicators of environmental impact,
- errors in the declared information, or
- significant changes to the declared product information, content declaration, or additional environmental, social or economic 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 PCR development process described in the GPI of the International EPD® System, including open consultation and review.

3.1 OPEN CONSULTATION

3.1.1 VERSION 1.0

This PCR was available for open consultation from 2021-06-04 until 2021-08-04, during which any stakeholder was able to provide comments by contacting the PCR Moderator and/or the Secretariat.

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. No stakeholders provided comments during the open consultation.

3.2 PCR REVIEW

3.2.1 VERSION 1.0

| | |
|--------------------------|--|
| PCR review panel: | The Technical Committee of the International EPD® System. A full list of members is available at 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 Committee, and if there were conflicts of interest they were excused from the review. |
| Chair of the PCR review: | Maurizio Fieschi |
| Review dates: | 2021-09-09 until 2021-09-24 |

3.3 EXISTING PCRS FOR THE PRODUCT CATEGORY

As part of the development of this PCR, existing PCRs and other internationally standardized methods that could potentially act as PCRs were considered to avoid unnecessary overlaps in scope and to ensure harmonisation with established methods of relevance for the product category. The existence of such documents was checked among the following EPD programmes and international standardisation bodies:

- International EPD® System. www.environdec.com.
- JEMAI EcoLeaf www.ecoleaf-jemai.jp
- JEMAI CFP Program www.cfp-japan.jp/english
- Product Environmental Footprint (PEF) www.ec.europa.eu/environment/eussd/smgp

Table 1 lists the identified PCRs and other standardized methods.

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Table 1 Existing PCRs and other internationally standardized methods that were considered to avoid overlap in scope and to ensure harmonisation with established methods.

| NAME OF PCR/STANDARD | PROGRAMME/ STANDARDISATION BODY | REGISTRATION NUMBER, VERSION NUMBER/DATE OF PUBLICATION | SCOPE |
|---|---------------------------------------|--|--|
| Product Environmental Footprint Category Rules for Dairy Products | Product Environmental Footprint (PEF) | Version 1.1 (accepted by the EF steering committee on 19 April 2018) | The product category for this PEFCR is dairy products, which includes the following: - Liquid milk - Dried whey products - Cheeses - Fermented milk products - Butterfat products |

3.4 REASONING FOR DEVELOPMENT OF PCR

This PCR was developed to enable publication of EPDs for this product category based on ISO 14025, ISO 14040/14044 and. The PCR enables different practitioners to generate consistent results when assessing the environmental impact of products of the same product category, and thereby it supports comparability of products within a product category.

The present PCR is generated as update and substitution of the following pre-existing PCRs:

- PCR 2013:16 Raw Milk, version 2.11 of 2019-09-06;
- PCR 2013:17 Processed liquid milk and cream, version 2.11 of 2019-09-06;
- PCR 2013:18 Yoghurt, butter and cheese, version 2.11 of 2019-09-06.

3.5 UNDERLYING STUDIES USED FOR PCR DEVELOPMENT

The methodological choices made during the development of this PCR (declared/functional unit, system boundary, allocation methods, impact categories, data quality rules, etc.) were primarily based on the following underlying studies:

- International Dairy Federation (IDF, 2015). A common carbon footprint approach for dairy. The IDF guide to standard lifecycle and assessment methodology for the dairy sector.
- Environmental Product Declarations published by Granarolo Company

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 DECLARED/FUNCTIONAL UNIT

The declared unit shall be defined as:

- 1 litre of product, for liquid products (raw milk, processed milk, cream and whey), as presented to the consumer
- as 1 kg of product, for not liquid products (yoghurt, butter and cheese), as presented to the consumer.

The weight of the packaging is not included in the DU definition.

The reference flows in the Life Cycle Assessment shall be defined:

- At the point of entering the processing plant, or being dispensed at a raw milk distributor (in case of raw milk);
- At the shelf or the retailer or at the marketplace, for all the other products.

The declared unit 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.

This PCR uses a declared unit instead of a functional unit as all functional and qualitative aspects are not possible to capture in the same unit. These aspects should be taken into consideration when comparing EPDs based on this PCR.

4.2 TECHNICAL SPECIFICATION, LIFESPAN AND REFERENCE SERVICE LIFE (RSL)

Not applicable for this product category.

4.3 SYSTEM BOUNDARY

The scope of this PCR and EPDs based on it is “cradle to grave”.

In case of intermediate products (like raw milk) or other products for which further processing will be carried, and these are unknown, the system boundary may be limited to “cradle to gate”. EPDs for intermediate products shall not be used for business-to-consumer communication.

All environmentally relevant processes from “cradle to grave” should be included, so that at minimum 99% of the total energy use, mass of product content, and environmental impact is accounted for (see Section 4.5).

4.3.1 LIFE-CYCLE STAGES

For the purpose of different data quality rules and for the presentation of results, the life cycle of the product is divided into three 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 and in aggregated form. 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 for all the CPC included in this PCR, with the exception of raw milk (CPC 0221): in this case, the processes are defined in Section 4.3.2.

4.3.1.1. Upstream processes

All relevant unit processes along the upstream supply chain shall be included, for example:

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- Production of milk at farm, including all the stages reported in section. 4.3.2,
- Production of other ingredients used in the product, the appropriate PCRs (fruits, vegetable, etc) available at www.environdec.com should be considered for the assessment of this phase.
- Production of semi-products provided for the product recipe (i.e., fruit preparations, coffee preparation, etc.), including cultivation of raw materials; the appropriate PCRs (fruit jam, etc) on www.environdec.com should be considered for the assessment of this phase, when available,
- Production of distribution and consumer packaging
- Production of auxiliary products used, e.g., detergent for cleaning,
- If applicable, energy consumption related to refrigeration or freezing of ingredients or semi-product (e.g., milk, semi-products, etc.)
- Recycling processes of secondary materials from other product life cycles, where applied,
- Transport of ingredients and other raw materials and along the upstream supply chain to a distribution point (e.g. a stockroom or warehouse),
- generation of electricity and production of fuels, steam and other energy carriers used in upstream processes.

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

All relevant unit processes shall be included, for example:

- transportation of raw milk, ingredients and other raw materials to the manufacturing of the product under study,
- manufacturing of the product under study
- refrigeration of the product and/or of the semi-finished products at storage phase, if applicable (including leaking of refrigerating agents),
- end-of-life treatment of manufacturing waste, even if carried out by third parties, including transportation, and
- generation of electricity and production of fuels, steam and other energy carriers used in core processes.

Core processes not listed may also be included. Manufacturing of a minimum of 99% of the total weight of the declared product including packaging shall be included.

The following processes shall not be included:

- manufacturing of production equipment, buildings and other capital goods,
- business travel of personnel,
- travel to and from work by personnel, and
- research and development activities.

4.3.1.3. Downstream processes

All relevant unit processes shall be included, for example:

- transportation of the product to an average retailer/distribution platform,
- refrigeration of the product along the distribution chain, if applicable,
- end-of-life processes of any wasted part of the food product over the distribution chain, from production plant to the retailer, if relevant or applicable
- end-of-life processes of packaging waste over the distribution chain,
- refrigeration of the product at consumer home, if applicable,
- end-of-life processes of any wasted part of the product at consumer home (domestic food losses),
- end-of-life processes of packaging waste at consumer home,

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- generation of electricity and production of fuels, steam and other energy carriers used in downstream processes.

Heating, cooking, or further transformation of dairy products at the consumer home are excluded but may be assessed in sensitivity analysis.

4.3.2 LIFE CYCLE STAGES FOR RAW MILK (CPC 0221)

Raw milk (CPC 0221) is an intermediate product, usually applied as main ingredients of the other products included in the present PCR. For this reason, the definition of processes included in every life cycle stage is different, as reported below.

4.3.2.1. Upstream processes

All relevant unit processes along the upstream supply chain shall be included, for example:

- Feed production (e.g., cultivation, harvest and refining),
- Production of auxiliary products used, e.g., detergent for cleaning,
- Production of distribution and consumer packaging
- Generation of electricity and production of fuels, steam and other energy carriers used in upstream processes

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.

4.3.2.2. Core processes

All relevant unit processes shall be included, for example:

- transportation of feed and other raw materials to the farm,
- Animal husbandry and operation of the farm (e.g., production of feed, production and consumption of energy, water and materials used at farm, emissions from enteric fermentation and manure management)
- Refrigeration of the product and/or of the semi-finished products at storage phase, if applicable (including leaking of refrigerating agents),
- end-of-life treatment of manufacturing waste, even if carried out by third parties, including transportation, and
- generation of electricity and production of fuels, steam and other energy carriers used in core processes.

Core processes not listed may also be included. Manufacturing of a minimum of 99% of the total weight of the declared product including packaging shall be included.

The following processes shall not be included:

- manufacturing of production equipment, buildings and other capital goods,
- business travel of personnel,
- travel to and from work by personnel, and
- research and development activities.

4.3.2.3. Downstream processes

All relevant unit processes shall be included, for example:

- transportation of the product to an average retailer/distribution platform,
- Refrigeration of the product along the distribution chain, if applicable,
- End-of-life processes of any wasted part of the product over the distribution chain,
- End-of-life processes of packaging waste over the distribution chain,
- generation of electricity and production of fuels, steam and other energy carriers used in downstream processes.

In case the system boundaries include the final use stage (B2C), the following stage should also be evaluated:

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- Refrigeration of the product at consumer home, if applicable,
- End-of-life processes of any wasted part of the product at consumer home (domestic food losses),
- End-of-life processes of packaging waste at consumer home,

Heating, cooking or further transformation of dairy products at the consumer home are excluded but may be assessed in sensitivity analysis.

4.3.3 OTHER BOUNDARY SETTING

4.3.3.1. Boundary towards nature

Boundaries to nature are defined as where the flows of material and energy resources leave nature and enter the technical system (i.e. the product system). Emissions across the system boundary to nature when they are emitted to air, soil or water.

4.3.3.2. Boundary towards other technical systems

Boundaries towards other technical systems define the flow of materials and components to/from the product system under study and from/to other product systems. If there is an inflow of recycled material to the product system in the production/manufacturing stage, the transport from the scrapyard/collection site to the recycling plant, the recycling process, and the transportation from the recycling plant to the site where the material is being used shall be included. If there is an outflow of material or component to recycling, the transportation of the material to the scrapyard/collection site shall be included. The material or component going to recycling is then an outflow from the product system.

See Section 4.6 for further guidance.

4.3.3.3. Temporal boundary

The temporal boundary defines the time period for which the life cycle inventory data is recorded, e.g. for how long emissions from waste deposits are accounted. As default, the time period over which inputs to and outputs from the product system is accounted for shall be 100 years from the year that the LCA model best represents, considering the representativeness of the inventory data. This year shall, as far as possible, represent the year of the publication of the EPD.

4.3.3.4. Geographical boundary

The geographical boundary defines the geographical coverage of the LCA. This shall reflect the physical reality of the product under study, accounting for the representativeness of technology, input materials and input energy.

4.4 SYSTEM DIAGRAM

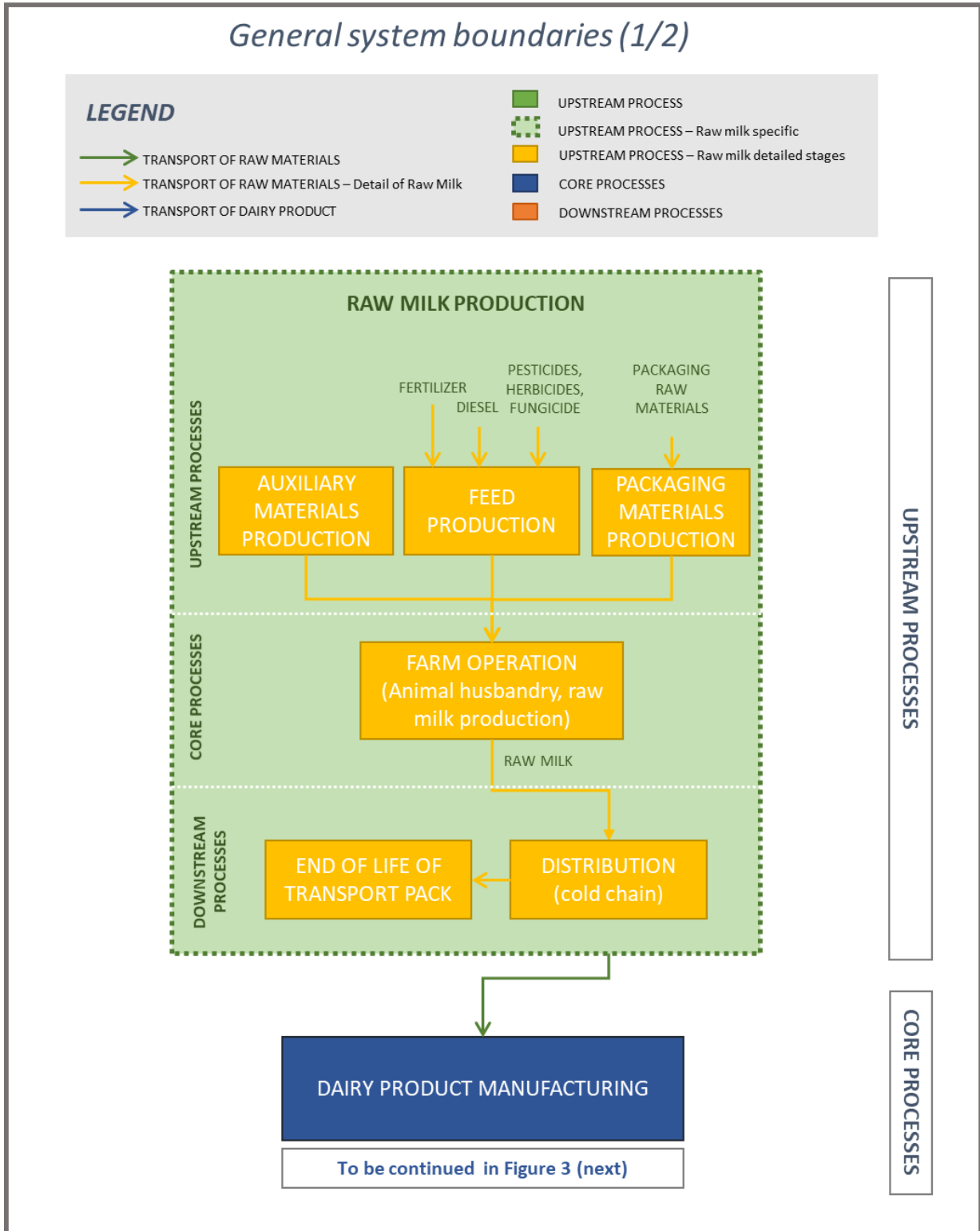


Figure 2 System diagram (1/2) illustrating the processes that are included in the product system, divided into upstream, core and downstream processes. If any omissions of life cycle stages are made, it shall be indicated in order to make the EPD® cover the full cradle-to-grave perspective

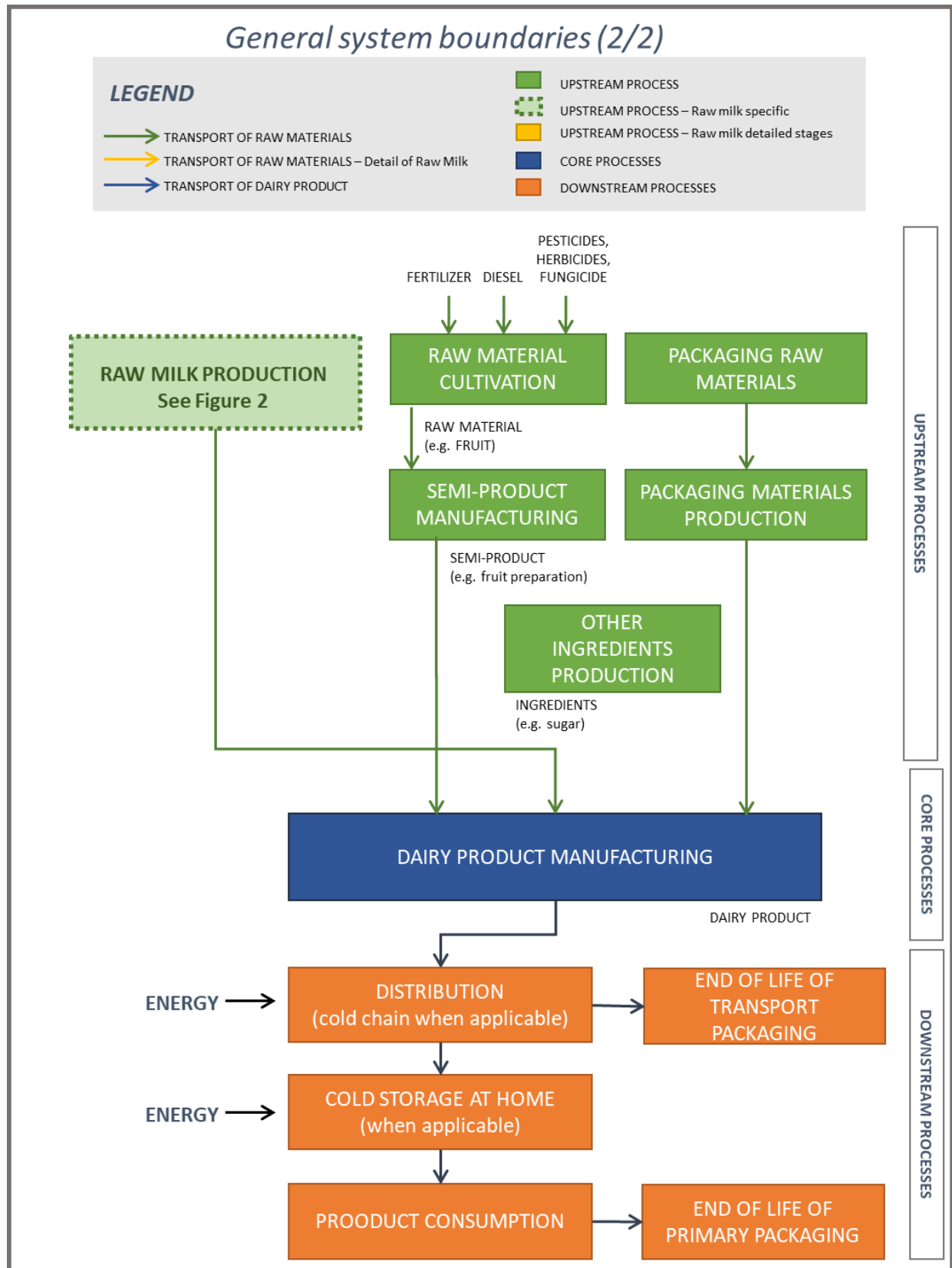


Figure 3 System diagram (2/2) illustrating the processes that are included in the product system, divided into upstream, core and downstream processes. If any omissions of life cycle stages are made, it shall be indicated in order to make the EPD® cover the full cradle-to-grave perspective

4.5 CUT-OFF RULES

A cut-off rule of 1% shall be applied. In other words, the included inventory data (not including inventory data of processes that are explicitly outside the system boundary as described in Section 4.3) shall together give rise to at least 99% of the results of any of the environmental impact categories. Also, 99% of the mass of the product content and 99% of the energy use of the product life cycle shall be accounted for. The cut-off of inventory data should, however, be avoided, and all available inventory data shall be used.

The cut-off of inventory data, based on the above cut-off rule, should be an output of a sensitivity analysis, alone or in combination with expert judgment based on experience of similar product systems. Further, the cut-off shall be possible to verify in the verification process, hence the exclusion of inventory data based on the cut-off rule shall be documented in the LCA report, and the EPD developer shall provide the information the verifier considers necessary to verify the cut-off.

4.6 ALLOCATION RULES

Allocation can be divided into allocation of co-products, i.e. allocation of unit processes that generate several products, and allocation of waste, i.e. allocation of unit processes that generate materials that are, for example, landfilled recovered, recycled or reused, and which require further processing to cease being waste and become products (see criteria for end-of-waste state in Section 4.6.2).

The principles for allocation of co-products and allocation of waste are described separately in the following subsections

4.6.1 CO-PRODUCT ALLOCATION

The following hierarchy of allocation methods shall be followed for co-product allocation:

1. Allocation shall be avoided, if possible, by dividing the process to be allocated into sub-processes and collecting the inventory data for each sub-process.
2. If allocation cannot be avoided, the inventory data should be partitioned between the different co-products in a way that reflects the underlying physical relationships between them, i.e., allocation should reflect the way in which the inventory data changes if the quantities of delivered co-products change.
3. If a physical relationship between the inventory data and the delivery of co-products cannot be established, the inventory data should be allocated between the co-products in a way that reflects other relationships between them. For example, inventory data might be allocated between co-products in proportion to their economic values. If economic allocation is used, a sensitivity analysis exploring the influence of the choice of the economic value shall be included in the LCA report.

For key processes in the product system, Table 2 provides specific allocation guidance.

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| PROCESS | MAIN PRODUCT AND CO-PRODUCTS | ALLOCATION METHOD |
|-----------------|---|---|
| Dairy farming | Milk, meat, leather | <p>For the dairy farm system where the main focus is on production of milk, the meat generated from surplus calves and cull dairy cows is an important co-product. It is therefore necessary to determine total emissions and to allocate them between milk and meat.</p> <p>The biophysical allocation method proposed by the International Dairy Federation shall be used.</p> <p>The allocation factor for milk shall be calculated as follows: $AF = 1 - 6.04 \times BMR$</p> <p>Where $BMR = M_{meat} / M_{milk}$, M_{meat} is the mass of live weight of all animals sold including bull calves and culled mature animals per year, and M_{milk} is the mass of fat and protein corrected milk (FPCM) sold per year (corrected to 4% at and 3,3% protein), calculated with the following g equation: $FPCM (kg/yr) = Production (kg/yr) \times [0.1226 \times fat\% + 0.0776 \times protein\% + 0.2534]$</p> |
| Dairy plant | Dairy products (e.g., milk, cream, yoghurt, butter, cheese) | Allocation of the environmental burden shall be done by mass allocation using the dry weight (i.e., dry matter content), as proposed by the International Dairy Federation (2015) |
| Feed production | Feed products | <p>Refer to:</p> <ul style="list-style-type: none"> - 2016:03 Preparations used in animal feeding for food-producing animals - PCR 2020:07 Arabe and vegetable crop - PCR 2013:04 Grain mill products |

Table 2 Allocation method for key processes in the product system

4.6.2 ALLOCATION OF WASTE TREATMENT PROCESSES

Allocation of waste shall follow the polluter pays principle and its interpretation in EN 15804: “processes of waste processing shall be assigned to the product system that generates the waste until the end-of-waste state is reached.” The end-of-waste state is reached when all the following criteria for the end-of-waste state are fulfilled (adapted from EN 15804):

- the recovered material, component or product is commonly used for specific purposes;
- a market or demand, identified e.g., by a positive economic value, exists for such a recovered material, component or product;
- the recovered material, component or product fulfils the technical requirements for the specific purposes and meets the existing legislation and standards applicable to products; and
- the use of the recovered material, product or construction element will not lead to overall adverse environmental or human health impacts.

The above outlined principle means that the generator of the waste shall carry the full environmental impact until the point in the product life cycle in which the end-of-waste criteria are fulfilled. Waste may have a negative economic market value, and then the end-of-waste stage is typically reached after (part of) the waste processing and further refinement, at the point at which the waste no longer has a negative market value. This allocation method is (in most cases) in line with a waste generator’s juridical and financial responsibilities. See the GPI for further information and examples.

4.7 DATA QUALITY REQUIREMENTS AND SELECTION OF DATA

Life cycle inventory data are classified into specific data and generic data, where the latter can be selected generic data or proxy data. The data categories are 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;

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- actual data from other parts of the life cycle traced to the product under study, for example site-specific data on the production of materials or generation of electricity provided by contracted suppliers, and transportation data on distances, means of transportation, load factor, fuel consumption, etc., of contracted transportation providers; and
- LCI data from databases on transportation and energy ware that is combined with actual transportation and energy parameters as listed above.
- generic data (sometimes referred to as “secondary data”), divided into:
 - selected generic data: data (e.g., commercial databases and free databases) that fulfil prescribed data quality requirements for precision, completeness, and representativeness (see below Section 4.7.1),
 - proxy data: data (e.g., commercial databases and free databases) that do not fulfil all of the data quality requirements of “selected generic data”.

Specific data shall be used for the core processes. Specific data shall be used for upstream and downstream processes, when available, otherwise generic data may be used. Generic data should be used in cases in which they are representative for the purpose of the EPD, e.g. for bulk and raw materials on a spot market, if there is a lack of specific data on the final product or if a product consists of many components.

For the raw milk production process, if several farms are involved in the production chain sampling is permitted, but documentation concerning data representativeness is required in the EPD document.

4.7.1 RULES FOR USING GENERIC DATA

For generic data to be classified as “selected generic data”, the following requirements apply:

- datasets shall be based on attributional LCA modelling (e.g., not be based on marginal data and not include credits from system expansion),
- the reference year shall be as current as possible and should be representative for the validity period of the EPD,
- the 1% cut-off rule (as described in Section A.3.3) shall be met on the level of the product system,
- datasets shall represent average values for a specific reference year; however, how data are generated could vary, e.g. over time, and then they should have the form of a representative annual average value for a specified reference period (such deviations shall be justified and declared in the EPD), and
- the representativeness of the data shall be assessed to be better than $\pm 5\%$, in terms of the environmental impact calculated on the basis of the data, of data that is fully representative for the given temporal, technological and geographical context.

If selected generic data that meets the above data quality requirements are not available, proxy data may be used. The environmental impacts associated with proxy data shall not exceed 10% of the overall environmental impact of the product system.

The EPD may include a data quality declaration to demonstrate the share of specific data, selected generic data and proxy data contributing to the results of the environmental impact indicators.

4.7.2 EXAMPLES OF DATABASES FOR GENERIC DATA

Table 3 lists examples of databases and datasets to be used for generic data. Please note that a data quality assessment shall be performed also for data listed in the table, and that other data that fulfil the data quality requirements may also be used.

| PROCESS | GEOGRAPHICAL SCOPE | DATABASE |
|---------------------|----------------------------|---|
| Ingredients | Several (including global) | Agrifootprint 5.0, Ecoinvent 3.6, Wold Food LCA Database (or latest versions) |
| Other raw materials | Several (including global) | Ecoinvent 3.6 (or latest versions) |
| Energy | Several (including global) | Ecoinvent 3.6 (or latest version) |
| Aluminium | Europe | EAA (European Aluminium Association) |
| Steel | Several (including global) | Worldsteel |

DAIRY PRODUCTS

PRODUCT CATEGORY CLASSIFICATION: UN CPC 0221, 2211, 2212, 2221, 2223, 2224, 2225.

| | | |
|-------------------------------|----------------------------|---|
| Plastic materials (packaging) | Several (including global) | Industry data/ Plastics Europe, Ecoinvent 3.6 (or latest version) |
|-------------------------------|----------------------------|---|

Table 3 Examples of databases and datasets to use for generic data.

4.7.3 DATA QUALITY REQUIREMENTS AND OTHER MODELLING GUIDANCE PER LIFE-CYCLE STAGE

Below are further data quality requirement per life-cycle stage for all the CPC included in this PCR, with the exception of raw milk (CPC 0221): in this case, requirements are available in Section 4.3.2.1. Exceptions to the requirements may be accepted, if justified in the EPD; such exceptions are subject to the approval by the verifier on a case-to-case basis.

4.7.3.1. 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 raw materials cultivation (e.g., for feed production) in a supply chain over which an organisation has direct management control shall be specific and collected on site. The appropriate PCRs (arable crops, vegetables, etc.) available at www.environdec.com should be considered for the assessment of this phase.
- 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.
- Data on 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, should be specific and 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 (see Section 4.7).
- For upstream processes modelled with specific data, generation of electricity used 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 as provided by the electricity supplier.
 2. Residual electricity mix of the electricity supplier on the market.
 3. Residual electricity mix on the market.
 4. Electricity consumption mix on the market.
 5. National electricity production mix.

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 consumption mix.

“The market” in the above hierarchy may correspond a national electricity market, if this can be justified.

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. The PCR 2019:13 for packaging should be considered for the assessment of this phase.

4.7.3.2. Core processes

- 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 (or to the farm, in case of raw milk) should be based on the actual transportation mode, distance from the supplier, and vehicle load, if available.

DAIRY PRODUCTS

PRODUCT CATEGORY CLASSIFICATION: UN CPC 0221, 2211, 2212, 2221, 2223, 2224, 2225.

- 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, including the refrigeration of the product and/or the semi-finished product at storage stage, if applicable
- For electricity used in the core processes, generation of electricity used 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 as provided by the electricity supplier.
 2. Residual electricity mix of the electricity supplier on the market.
 3. Residual electricity mix on the market.
 4. Electricity consumption mix on the market. This option shall not be used for electricity used in processes over which the manufacturer (EPD owner) has direct control².
 5. National electricity production mix.

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 consumption mix.

“The market” in the above hierarchy may correspond a national electricity market, if this can be justified.

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

- Waste treatment processes of manufacturing waste should be based on specific data, if available.
- In case of raw milk (CPC 0221), Emissions from enteric fermentation and manure management shall be assessed with the factors reported in the last version of IPCC Guidelines for National Greenhouse Gas Inventories - Volume 4 (available at <https://www.ipcc-nggip.iges.or.jp/public/2019rf/vol4.html>)

4.7.3.3. Downstream processes

Distribution:

- The transport of the product to the customer shall be described in the EPD, where relevant, and be accounted for in this priority:
 1. Actual transportation modes and distances to specific a customer or market, representing the geographical scope of the EPD.
 2. A weighted average of transportation modes and distances, based on transportation to several customers or markets, representing the geographical scope of the EPD.
 3. Calculated as a fixed long transport, according to product type, with the following hypothesis:
 - a. Local supply chain: 1'200 km by truck
 - Refrigerated: 28-32 t, cooled, EURO 5;
 - Non-refrigerated (UHT liquid milk only): >32 t, EURO 4; default utilisation ratio = 64%
 - b. Intracontinental supply chain: 3'500 km by truck
 - Refrigerated: 28-32 t, cooled, EURO 5;
 - Non-refrigerated (UHT liquid milk only): >32 t, EURO 4; default utilisation ratio = 64%
- Default loss rates during distribution (due to broken product, not returning to the manufacturer) can be assumed to be 5%; the raw material input quantity in the manufacturing stage shall be increased considering this.

Use stage:

- Data for the use stage are usually based on scenarios, but specific data should be used when available and relevant.

² For electricity markets without trade of Guarantees of Origin (or similar), the residual mix will, however, be identical to the consumption mix.

DAIRY PRODUCTS

PRODUCT CATEGORY CLASSIFICATION: UN CPC 0221, 2211, 2212, 2221, 2223, 2224, 2225.

- Data on the emissions from the use stage should be based on documented tests, verified studies in conjunction with average or typical product use, or recommendations concerning suitable product use. Whenever applicable, test methods shall be internationally recognised.
- 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:
 1. Residual electricity mix on the market.
 2. Electricity consumption mix on the market.
 3. National electricity production mix

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.

“The market” in the above hierarchy may correspond a national electricity market, if this can be justified.

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

- For the estimation of energy consumption of the product conservation in the domestic refrigerator of the final user the following hypothesis shall be used:
 - Annual energy consumption of the refrigerator (A class3): 300 kWh
 - Average mass of products stored in refrigerator: 10 kg
 - Estimated consumption of energy per kg of product according to the described hypothesis: $=300 \text{ kWh} * (365 \text{ days})^{-1} * (10 \text{ kg})^{-1} = 0,082 \text{ kWh} * \text{day}^{-1} * \text{kg}^{-1}$
 - Average permanence of the product in the refrigerator: half of the declared shelf life.
- Domestic food losses: if no specific data is available (e.g. country based), default dairy product loss rates at consumer shall be assumed as 5% (since this is downstream to the declared unit defined at the gate of the retailer, production in upstream shall not be increased by 5% to compensate for this loss). The product loss at home is assumed to be 50% trashed (i.e., incinerated and landfilled), 25% composted and 25% methanized.
- 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 in the LCA report.
- Recycling declaration and waste treatment: Impacts could be calculated taking into account a typical scenario of the area in which the products are mainly distributed.

4.7.4 DATA QUALITY DECLARATION

EPDs may include a declaration of the quality of data used in the LCA calculations.

4.8 ENVIRONMENTAL PERFORMANCE INDICATORS

The EPD shall declare the default environmental performance indicators and their methods as described at the website (www.environdec.com/indicators), which includes both inventory indicators and indicators of potential environmental impact. The source and version of the impact assessment methods and characterisations factors used shall be reported in the EPD. Alternative regional impact assessment methods and characterisation factors may 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.

If the default list of environmental performance indicators and methods at the website is updated, the previous version of the list is valid in parallel to the new version during a transition period of 90 days, as described at the website.

Apart from the required inventory indicators, other inventory data may also be declared in the EPD, if relevant and useful for EPD users. Such data shall not be declared in the main body of the EPD, but in an annex.

4.9 INCLUDING MULTIPLE PRODUCTS IN THE SAME EPD

4.9.1 PRODUCTS FROM THE SAME COMPANY

Similar products from a single or several manufacturing sites covered by the same PCR and manufactured by the same company with the same major steps in the core processes may be included in the same EPD if none of the declared environmental performance indicators differ by more than 10% between any of the included products. The results for the environmental performance indicators of one representative product shall be declared according to Section 5.4.5. The choice of representative product shall be justified in the EPD, using, where applicable, statistical parameters.

4.9.2 SECTOR EPDS

The International EPD® System allows for an industry association to develop an EPD in the form of a Sector EPD. A Sector EPD declares the average product of multiple companies in a clearly defined sector in a clearly defined geographical area. Products covered in a sector EPD shall follow the same PCR and the same declared/functional unit shall be applied.

Any communication of the results from a Sector EPD should contain the information that the results are based on averages obtained from the sector as defined in the EPD. The communication shall not claim that the sector EPD results are representative for a certain manufacturer or its product.

The following information shall also be included in a Sector EPD:

- 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 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 at www.environdec.com.

The EPD content shall:

- be in line with the requirements and guidelines in ISO 14020 (Environmental labels and declarations – General principles),
- be verifiable, accurate, relevant and not misleading, and
- not include rating, judgements or direct comparison with other products³.

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

The content of EPDs published in machine-readable format shall correspond with the content of the underlying EPD.

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, also subject to the verification process.

5.2 UNITS AND QUANTITIES

The following requirements apply for units and quantities:

- The International System of Units (SI units) shall be used where available, 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.
 - Results of the environmental performance indicators shall be expressed in the units prescribed by the impact assessment methods, e.g. kg CO₂ equivalents.
- Three significant figures⁴ should be adopted for all results. The number of significant digits shall be appropriate and consistent.
- Scientific notation may be used, e.g. 1.2E+2 for 120, or 1.2E-2 for 0.012.
- 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:

³ Therefore, results of normalization are not allowed to be reported in the EPD.

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.

DAIRY PRODUCTS

PRODUCT CATEGORY CLASSIFICATION: UN CPC 0221, 2211, 2212, 2221, 2223, 2224, 2225.

- Only contain values or the letters “ND” (Not Declared). It is not possible to specify ND for mandatory indicators. ND 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 “ND”).
- 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 shall 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 □)
- Environmental performance (see Section 5.4.5)
- Additional environmental information (see Section 5.4.6)
- Additional social and economic information (see Section 5.4.7)
- References (see Section 5.4.9)

The following sections shall be included, if relevant:

- 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

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

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.

DAIRY PRODUCTS

PRODUCT CATEGORY CLASSIFICATION: UN CPC 0221, 2211, 2212, 2221, 2223, 2224, 2225.

- 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”*
- A statement of conformity with ISO 14025.
- For EPDs covering multiple products: a statement that the EPD covers multiple products and a list of all products covered by the EPD.
- For Sector EPDs: a statement that the EPD is a Sector EPD.

In the case of EPDs registered through a regional hub (a regional or national programme based on and fully aligned with the International EPD® System through an agreement with the programme operator), “Programme”, “Programme operator”, and “Logotype” shall be expanded to include a reference to the regional programme and the organisation responsible for it.

Where applicable, the cover page shall also include the following information:

- Information about dual registration of EPD in another programme, such as registration number and logotype.
- A statement of conformity with other standards and methodological guides.

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 statement on the requirements for comparability of EPDs, adapted from ISO 14025: *“EPDs within the same product category but from different programmes may not be comparable. For two EPDs to be comparable, they must be based on the same PCR (including the same version number) or be based on fully aligned PCRs or versions of PCRs; cover products with identical functions, technical performances and use (e.g. identical declared/functional units); have equivalent system boundaries and descriptions of data; apply equivalent data quality requirements, methods of data collection, and allocation methods; apply identical cut-off rules and impact assessment methods (including the same version of characterisation factors); have equivalent content declarations; and be valid at the time of comparison.”*
- A statement that the EPD owner has the sole ownership, liability and responsibility of the EPD
- Information about verification⁷ and the PCR in a table with the following format and contents:

| | | |
|--|---|--|
| Product category rules (PCR): <name, registration number, version and UN CPC code(s)> | | |
| PCR review was conducted by: <name and organisation of the review chair, and information on how to contact the chair through the programme operator> | | |
| Independent third-party verification of the declaration and data, according to ISO 14025:2006: | | |
| <input type="checkbox"/> EPD process certification | <input type="checkbox"/> EPD verification | <input type="checkbox"/> Pre-verified tool |
| <i>In case of certification bodies:</i> | | |
| Accredited by: <name of the accreditation body and accreditation number, if applicable>. | | |
| <i>In case of individual verifiers:</i> | | |
| <Name, and organisation of the individual verifier. The signature may also be included> | | |
| Approved by: The International EPD® System | | |
| The procedure for follow-up during EPD validity, as defined in the GPI, involves third-party verifier: | | |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | |

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.

DAIRY PRODUCTS

PRODUCT CATEGORY CLASSIFICATION: UN CPC 0221, 2211, 2212, 2221, 2223, 2224, 2225.

5.4.3 PRODUCT INFORMATION

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.
 - Common Procurement Vocabulary (CPV),
 - United Nations Standard Products and Services Code® (UNSPSC),
 - Classification of Products by Activity (NACE/CPA),
 - Australian and New Zealand Standard Industrial Classification (ANZSIC), or
 - Global Trade Item Number (GTIN).
- a description of the product,
- a description of the technical purpose of the product, including its application/intended use,
- a description of the background system, including the main technological aspects,
- for EPDs covering multiple products: a description of the selection of products/sites, a list of contributing manufacturers (if Sector EPD), etc. (see Section 4.9),
- 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,
- declared/functional unit,
- reference service life (RSL) and/or technical/actual lifespan, if relevant,
- 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, and
- references to any relevant websites for more information or explanatory materials.

This section may also include:

- name and contact information of organisation carrying out the underlying LCA study,
- any additional information about the underlying LCA-based information, such as cut-off rules, data quality, allocation methods, and other methodological choices and assumptions,
- a description of the material properties of the product with a declaration of relevant physical or chemical product properties, such as density, etc., and
- if end-of-life treatment is not included, the EPD shall contain a statement that it shall not be used for communicating environmental information to consumers/end users of the product.

5.4.4 CONTENT DECLARATION

The content declaration section shall declare the weight of one unit of product, as purchased, and contain information about the content of the product in the form of a list of materials and chemical substances including information on their environmental and

DAIRY PRODUCTS

PRODUCT CATEGORY CLASSIFICATION: UN CPC 0221, 2211, 2212, 2221, 2223, 2224, 2225.

hazardous properties. The gross weight of each material/substance shall be declared, including a minimum of 99% of the materials/substances in one unit of product.

The content declaration does not apply to proprietary materials and substances covered by exclusive legal rights including patent and trademarks. In general, an indication that a product is “free” of a specific hazardous material or substance should be done with caution and only when relevant, following the rules in ISO 14021 on self-declared environmental claims.

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 the 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); and
- 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.

5.4.4.1. 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, Section 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, Section 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 weight of the packaging per product, and the type and function of the 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 EPD shall declare the environmental impact indicators, per declared unit, per life-cycle stage and in aggregated form, using the default impact categories, impact assessments methods and characterisation factors available at www.environdec.com/indicators. The source and version of the impact assessment methods and characterisation factors used shall be reported in the EPD.

Alternative regional life cycle impact assessment methods and characterisation factors may 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.

5.4.5.2. Use of resources

The EPD shall declare the indicators for resource use listed at www.environdec.com/indicators per declared unit, per life-cycle stage and in aggregated form.

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

DAIRY PRODUCTS

PRODUCT CATEGORY CLASSIFICATION: UN CPC 0221, 2211, 2212, 2221, 2223, 2224, 2225.

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 GPI. The EPD shall declare the indicators for waste production and output flows as listed at www.environdec.com/indicators per declared unit, per life-cycle stage and in aggregated form.

5.4.6 ADDITIONAL ENVIRONMENTAL INFORMATION

An EPD may declare additional environmentally relevant information not derived from the LCA-based calculations, such as:

- instructions for proper storage and consumption of the product, e.g. to minimise energy or water consumption or to improve the durability of the product,
- Environmental improvement made at farm level or other parts of the production chain (e.g. progress made at the plant level to decrease environmental burdens).
- If there are any particular environmentally relevant features of primary packaging (such as it is made from recycled material and/or renewable content), they can be stated as additional information.
- Recommendations for the responsible and correct recycling of packaging materials could be addressed. The potential environmental impacts and benefits of recycling primary packaging may be illustrated qualitatively.
- A more detailed description of an organisation's overall environmental work, in addition to the information listed under Section 5.4.3, such as:
 - the existence of any type of organised environmental activity, and
 - information on where interested parties may find more details about the organisation's environmental work.

Any additional environmental information declared shall be substantiated and verifiable, and be derived using appropriate methods and be specific, accurate, not misleading, and relevant to the specific product. Quantitative information is preferred over qualitative information.

5.4.7 ADDITIONAL SOCIAL AND ECONOMIC INFORMATION

The EPD may also include other relevant social and economic information as additional and voluntary information. This may be product information or a description of an organisation's overall work on social or economic sustainability, such as activities related to supply chain management or social responsibility.

Any additional social and economic information declared shall be substantiated and verifiable, and be derived using appropriate methods and be specific, accurate, not misleading, and relevant to the specific product. Quantitative information is preferred over qualitative information.

5.4.8 DIFFERENCES VERSUS PREVIOUS VERSIONS

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

- a description of the differences versus previously published versions, and
- a revision date on the cover page.

5.4.9 REFERENCES

A reference section shall be included, including a list of all sources referred to in the EPD, including the GPI (including version number), and PCR (registration number, name, and version) used to develop the EPD. The following elements may also be included:

- Underlying LCA studies,
- Other documents that verify and complement the EPD,
- Source of the instructions for recycling, if relevant,
- the source and version of the characterization models and the factors used.

5.4.10 EXECUTIVE SUMMARY IN ENGLISH

The executive summary, if included (see Section 5.1), shall contain relevant summarised information related to the programme, product, environmental performance, information related to pre-certified EPDs, and information related to sector EPDs. Besides this, further information may be added such as additional environmental, social or economic information, references as well as differences versus previous EPD versions.

6 LIST OF ABBREVIATIONS

| | |
|----------|---|
| ANZSIC | Australian and New Zealand Standard Industrial Classification |
| CPC | Central product classification |
| CPV | Common procurement vocabulary |
| EPD | Environmental product declaration |
| GHG | Green House Gases |
| GPI | General Programme Instructions |
| GTIN | Global trade item number |
| GWP | Global Warming Potential |
| IDF | International Dairy Federation |
| INA | Indicator Not Assessed |
| ISO | International Organization for Standardization |
| LCA | Life cycle assessment |
| LCI | Life cycle inventory |
| NACE/CPA | Classification of products by activity |
| ND | Not declared |
| PCR | Product category rules |
| REACH | Restriction of chemicals |
| RSL | Reference service life |
| SI | The International System of Units |
| UN | United Nations |
| UNSPSC | United Nations standard products and services code |
| WSF | Water Scarcity Footprint |

7 REFERENCES

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8 VERSION HISTORY OF PCR

VERSION 1.0, 2021-10-15

Original version of the PCR. The PCR was developed and published substituting the following PCRs and updating them to the new version 4.0 of GPI:

- PCR 2013:16 Raw Milk, version 2.11 of 2019-09-06;
- PCR 2013:17 Processed liquid milk and cream, version 2.11 of 2019-09-06;
- PCR 2013:18 Yoghurt, butter and cheese, version 2.11 of 2019-09-06.

VERSION 1.0.1, 2025-05-08

- The validity period of the PCR was extended by 6 months, until 2026-04-15, due to the new PCR development for food and beverage products.

PRODUCT CATEGORY RULES
DATE 2025-05-08



DAIRY PRODUCTS

PRODUCT CATEGORY CLASSIFICATION: UN CPC 0221, 2211, 2212, 2221, 2223, 2224, 2225.

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