

MULTI-PURPOSE FILMS

PRODUCT CATEGORY CLASSIFICATION: UN CPC 36330, 36390

PCR 2021:01
VERSION 1.0.4

VALID UNTIL: 2026-09-29



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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.

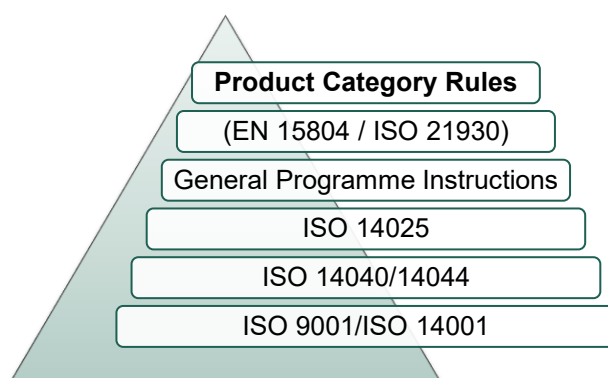


Figure 1 Illustration PCR in relation to the hierarchy of standards and other documents.

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: | Multi-purpose films |
| Registration number and version: | 2021:01, Version 1.0.4 |
| 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: | Marta Mancin, Aequilibria S.r.l., mmancin@aequilibria.com |
| PCR Committee: | Taghleef Industries S.p.A., Aequilibria S.r.l. |
| Date of publication and last revision: | 2025-11-24 (Version 1.0.4) See Section 8 for version history. |
| Valid until: | 2026-09-29 |
| Schedule for renewal: | <p>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.</p> <p>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.</p> |
| Standards conformance: | General Programme Instructions of the International EPD® System, version 3.01, based on ISO 14025 and ISO 14040/14044 PCR Basic Module, CPC Division 36 Rubber and plastics products, version 3.02, dated 2019-07-26 |
| 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 semi-finished multi-purpose films, except films used directly as packaging, and the declaration of this performance by an EPD. The product category corresponds to UN CPC:

36330 – Plates, sheets, film, foil and strip, of plastics, not self-adhesive, non-cellular and not reinforced, laminated, supported or similarly combined with other materials

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36390 – Other plates, sheets, film, foil and strip, of plastics

Films used directly and exclusively for packaging are excluded from the scope of this PCR. For such films, PCR 2019:13 Packaging shall be used. For films with unknown end use or that may have several areas of application including packaging, the present PCR shall be used.

The product covered by this PCR are multi-layer films, produced by extrusion (not matching) of thermoplastics polymer granule and bioplastic polymer granule based by sequential or simultaneous stretching.

Definition of film, according to ISO 472:2013:

Thin planar product of arbitrarily limited maximum thickness, the thickness being very small compared to the length and width.

Note 1 to entry: The arbitrary thickness limit differs from country to country and often from material to material, but in some cases is 0.25 mm.

Examples of products included from the scope of the PCR:

- biaxially oriented polypropylene and polyethylene films (BoPP and BoPE)
- cast polypropylene films (CPP)
- biaxially oriented polylactic acid and biodegradable films (BoPLA)
- stretch films
- technical films
- monoweb and laminated structures blown films (PP and PE)

These films are suitable for the following purpose:

- for food contact and non-food contact applications, suitable for lamination and or further converting²,
- labels films
- technical applications

These lists (examples of products and use) are not intended to be exhaustive.

This is defined in the UN CPC classification hierarchy:

- Division: 36 – Rubber and plastic products
 - Group: 363 – Semi-manufactures of plastics
 - Class: 3633 – Plates, sheets, film, foil and strip, of plastics, not self-adhesive, non-cellular and not reinforced, laminated, supported or similarly combined with other materials
 - Class: 3639 – Other plates, sheets, film, foil and strip, of plastics

More information about the product group and the United Nation Statistics Division - Classification Registry CPC codes can be found at <https://unstats.un.org/unsd/classifications/Econ/cpc>.

The product group and UN CPC code shall be specified in the EPD.

The type of product under study in this PCR is "multi-purpose film", intended as a finished product of the film producers and ready to become an input as an intermediate product for further transformation in other manufacturing sectors, such as food packaging³, label films, technical applications.

2.2.2 GEOGRAPHICAL REGION

This PCR is applicable to be used globally.

² Films that are directly useful as "food packaging" are not part of the scope of this PCR.

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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 1.0

| | |
|--------------------------|---|
| 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: | Paola Borla |
| Review dates: | 2020-12-08 until 2021-03-02 |

3.2 OPEN CONSULTATION

3.2.1 VERSION 1.0

This PCR was available for open consultation from 2020-08-12 until 2020-10-12, 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. The following stakeholders provided comments during the open consultation, and agreed to be listed as contributors to the PCR and at www.environdec.com:

- Anna Bortoluzzi, Quota Sette Srl
- Carrie Pearson, M3

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.
EPD Italy. www.epditaly.it.

No existing PCRs with overlapping scope were identified.

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. Also, the PCR enables the publication of climate declarations (see the General Programme Instructions for further information) compliant to ISO 14067, which then can be considered Carbon Footprint of Products (CFP), if additional requirements are fulfilled (as specified in the PCR).

3.5 UNDERLYING STUDIES

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

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- Taghleef Industries S.p.A., 2011. LCA study for 3 BOPP films.
- Taghleef Industries S.p.A., 2012. LCA study for a BOPLA film.
- Taghleef Industries Kft, 2014. LCA study for 3 BOPP films.
- Taghleef Industries S.p.A., 2020. Carbon footprint Systematic Approach for multi-purpose films.
- Crocco S.p.A., 2020. Carbon footprint Systematic Approach for films
- PCR 2018:10, Boards, blocks, panels, sheets of plastics, or in composite system, for structural application (non-construction).
- PCR 2019:13, Packaging.
- PCR 2017:05, Closable flexible plastic packaging.

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 UNIT

The declared unit is 1 square meter of film, with reference to the dimensions and mass per unit area.

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.

In addition, a conversion factor shall be declared, enabling the user of the EPD to recalculate the results to 1 kg of film. The EPD may also declare the results per 1 kg of film (i.e., in this case the EPD uses two declared units).

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 EPDs is based on cradle to grave for films intended to be used as they are (final products), and cradle to gate (plus transport to retailer/distribution platform) for films that undergo subsequent processes before final use (intermediate products).

For intermediate products, for which further production and the use is unknown, it is recommended to consider the end-of-life treatment, where it is possible to identify a representative scenario of the hypothetical finished product.

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:

- Extraction of resources
- Transport of resources to refinement
- Refinement of resources
- Impacts due to the production of electricity and fuels used in the upstream module
- Production of auxiliary products used such as detergents for cleaning, etc.
- Production of semi-finished products used in the core process, if applicable

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- Manufacturing of primary and secondary packaging
- Production of electricity and fuels used in the upstream module

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 production process for the product covered by this PCR can vary (i.e. linear lamination, blown film extrusion), therefore it shall be described within the LCA study.

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

- External transportation to the core processes
- Manufacturing of the product
- Storage
- Maintenance (e.g. of the machines)
- Waste treatment of waste generated during manufacturing
- Production of electricity and fuels used in the core module

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:

- Transport to converter, if applicable
- Converter for the production of multi-layer film, if applicable*
- Transportation to an average retailer/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*
- Production of electricity and fuels used in the downstream module

* These processes are intended to be included only when the EPD cover the full cradle-to-grave perspective.

4.3.2 OTHER BOUNDARY SETTING

4.3.2.1. Boundary towards nature

Boundaries to nature are defined as where flows of material and energy resources leaves nature and enters the technical system, i.e. the part of the environment that is made or modified by humans. Emissions to air, water and soil cross the system boundary when they are emitted from the product system.

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4.3.2.2. Boundaries in the life cycle

See Section 0. 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.

4.4 SYSTEM DIAGRAM

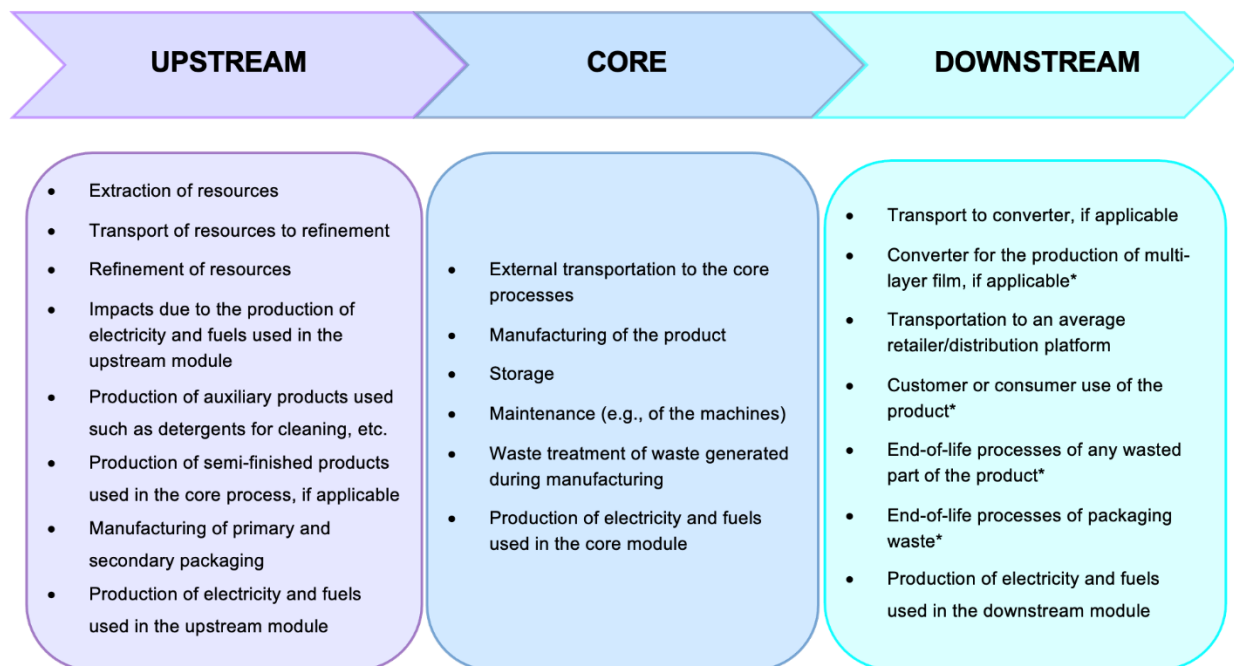


Figure 2 System diagram illustrating the processes that are included in the product system, divided into upstream, core and downstream processes.

* These processes are intended to be included only when the EPD cover the full cradle-to-grave perspective.

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 (not including processes that are explicitly outside the system boundary as described 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 the General Programme Instructions 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** (in the ISO 14067 standard 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** (in the ISO 14067 standard 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.

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,

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- 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.

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

The recommended databases for all processes generic data are: Ecoinvent, ELCD, PE Plastic Europe. 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.

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/impact-categories 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 used⁴.
- 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.⁵
 2. National residual electricity mix or residual electricity mix on the market

⁴ 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.

⁵ 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. 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. The supplier must be able to guarantee through a contractual instrument that the electricity product:

- is as close as possible to the period to which the contractual instrument is applied and comprises a corresponding timespan;
 - is produced within the country, or within the market boundaries where consumption occurs if the grid is interconnected.
- 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.⁶
 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. The supplier must be able to guarantee through a contractual instrument that the electricity product:

- is as close as possible to the period to which the contractual instrument is applied and comprises a corresponding timespan;
 - is produced within the country, or within the market boundaries where consumption occurs if the grid is interconnected.
- 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.
- Waste treatment processes of manufacturing waste should be based on specific data, if available.

4.10.3 DOWNSTREAM PROCESSES

The following requirements apply to the downstream processes:

- The transport of the product to the customer should reflect the actual situation to the best extent possible. The following priority should be used:
 1. Actual transportation distances and types.
 2. Calculated as the average distance of a product of that product type transported by different means of transport modes.
 3. Calculated as a fixed long transport, such as 1000 km transport by lorry or 10000 km by airplane, according to product type.
- Data for the use stage are usually based on scenarios, but specific data should be used when available and relevant.
- 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:

⁶ 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.

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1. National residual electricity mix or residual mix on the market
2. 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 supplier must be able to guarantee through a contractual instrument that the electricity product:

- is as close as possible to the period to which the contractual instrument is applied and comprises a corresponding timespan;
 - is produced within the country, or within the market boundaries where consumption occurs if the grid is interconnected.
- 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 case the present PCR is used as a CFP-PCR, in accordance with ISO 14067, it shall be noted that “where GHG emissions and removals arising from the use stage (see ISO 14067, section 6.3.7) and/or from the end-of-life stage (see ISO 14067, section 6.3.8) occur over more than 10 years (if not otherwise specified in the relevant PCR) after the product has been brought into use, the timing of GHG emissions and removals relative to the year of production of the product shall be specified in the life cycle inventory.”

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 figures⁷ 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.⁸
 - Contain no blank cells, hyphens, less than or greater than signs or letters (except "INA").
 - Use the value 0 only for parameters that have been calculated to be zero.

⁷ 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 $1.2 \cdot 10^2$ and $1.2 \cdot 10^{-2}$.

⁸ This requirement does not intend to give guidance on what indicators are mandated ("shall") or voluntary.

- 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 operator⁹,
- 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."
- A statement of conformity with ISO 14025,

⁹ 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.

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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 verification¹⁰ and reference 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 |
| Third party verifier: <name, organisation and signature of the third party verifier> <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> 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: <input type="checkbox"/> Yes <input type="checkbox"/> No |

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) or
 - Australian and New Zealand Standard Industrial Classification (ANZSIC).

¹⁰ 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.

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- 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.

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.

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)¹¹, 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

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:

¹¹ The GHS document is available on www.unece.org.

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- 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 EPD shall declare the environmental impact indicators, per declared unit and per life cycle stage, using the default impact categories, characterisation models and factors available on www.environdec.com/impact-categories. 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.

In case the present PCR is used as a CFP-PCR, i.e. as a basis for developing a climate declaration (see the General Programme Instructions for further information) that complies with ISO 14067, the following requirements shall be followed with regards to the climate change indicators:

- Biogenic emissions shall be split between emissions and uptake.
- Aircraft GHG emissions shall be included and documented separately, if significant. ISO 14067 provides guidance on how to account for aircraft GHG emissions.
- The effect of timing of the GHG emissions and removals from the product system (as CO₂e), if calculated, shall be documented separately in the CFP study report (i.e. the LCA report). The method used to calculate the effect of timing shall be stated and justified in the CFP study report.
- Considerations of soil carbon change may be reported.
- In addition to declaring the default GWP indicators with a 100-year time horizon (GWP100), GWPs with other time horizons and/or the Global Temperature change Potential (GTP) may also be reported. In this case, these indicators shall be reported separately.
- The most updated IPCC characterisation factors shall always be used. Any deviation shall be properly justified. If the default GWP indicators listed at www.environdec.com/impact-categories do not refer to the most updated IPCC characterisation factors, the results using the most updated IPCC characterisation factors shall be declared in addition and separately in the EPD.

5.4.5.2. Use of resources

The indicators for resource use based on the life cycle inventory (LCI) listed in Table 1 shall be declared per 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 | | | | |

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| | | | | | | |
|--|-----------------------|-------------------------|--|--|--|--|
| | 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 1 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.
- 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.¹²
 - 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 2 and Table 3 shall be reported per functional unit or declared unit, and per life cycle stage.

| PARAMETER | UNIT | UPSTREAM | CORE | DOWNSTREAM | TOTAL |
|--------------------------|------|----------|------|------------|-------|
| Hazardous waste disposed | kg | | | | |

¹² It may be relevant to include seawater if it is used to obtain energy from it, or it is the only source of water in a definite site. This may be displayed separately, e.g. as “seawater for desalinization”.

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| | | | | | |
|------------------------------|----|--|--|--|--|
| Non-hazardous waste disposed | kg | | | | |
| Radioactive waste disposed | kg | | | | |

Table 2 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 3 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 EPD may declare other environmental indicators from the inventory or impact assessment, if relevant for the product. 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

An EPD may contain additional information not derived from the LCA-based calculations. The part of the EPD describing additional information may include various issues. Examples of these are:

- information regarding internal by-product recycled film and information about post-consumer recycled material;
- information regarding disposal of the product, or inherent materials, and any other information considered necessary to minimise the product's end-of-life impacts, and
- a more detailed description of an organisation's overall environmental, such as:
 - the existence of a quality or environmental management system or any type of organised environmental activity,
 - any activity related to supply chain management, social responsibility, etc., and
 - information on where interested parties may find more details about the organisation's environmental work.

Any declared additional environmental information shall be derived using appropriate methods and be specific, accurate, not misleading, and relevant to the specific product.

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

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- 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

A reference section shall include a list of references, including references to 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.

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.

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6 GLOSSARY

| | |
|-----------------|--|
| CO ₂ | Carbon dioxide |
| CFP | Carbon Footprint of Products |
| CPC | Central product classification |
| EPD | Environmental product declaration |
| ISO | International Organization for Standardization |
| kg | kilogram |
| LCA | Life cycle assessment |
| PCR | Product Category Rules |
| SI | The International System of Units |
| SO ₂ | Sulphur dioxide |
| UN | United Nations |

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7 REFERENCES

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

Crocco S.p.A., 2020. Carbon footprint Systematic Approach for packaging films

EPD International (2019) General Programme Instructions for the International EPD® System. Version 3.01, dated 2019-09-18.
www.environdec.com

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 (2018), ISO 14044: 2018, Environmental management – Life cycle assessment – Requirements and guidelines

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

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

ISO (2018), ISO 527-3:2018, Plastics — Determination of tensile properties — Part 3: Test conditions for films and sheets

PCR 2018:10, Boards, blocks, panels, sheets of plastics, or in composite system, for structural application (non-construction).

PCR 2019:13, Packaging.

PCR 2017:05, Closable flexible plastic packaging.

Taghleef Industries S.p.A., 2011. LCA study for 3 BOPP films.

Taghleef Industries S.p.A., 2012. LCA study for a BOPLA film.

Taghleef Industries Kft, 2014. LCA study for 3 BOPP films

Taghleef Industries S.p.A., 2020. Carbon footprint Systematic Approach for Taghleef's films.

8 VERSION HISTORY OF PCR

VERSION 1.0, 2021-03-29

Original version of the PCR.

VERSION 1.01, 2021-08-27

Editorial changes to the original version of the PCR.

VERSION 1.0.2, 2022-02-02

Editorial changes (corrected erroneous UN CPC classification on cover page).

VERSION 1.0.3, 2025-05-12

Prolonged validity period with 12 months, until 2026-03-29, as an updating process has been initiated.

VERSION 1.0.4, 2025-11-24

- Prolonged validity period with additional 6 months, until 2026-09-29 due to a delay in the updating process.
- Editorial change (corrected UN CPC classification on all pages according to cover page).

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