

BOARDS, BLOCKS, PANELS, SHEETS OF PLASTICS, OR IN COMPOSITE SYSTEM, FOR STRUCTURAL
APPLICATION (NON-CONSTRUCTION)

PRODUCT CATEGORY CLASSIFICATION: UN CPC 36390, 31420

2018:10

VERSION 1.0.3

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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.

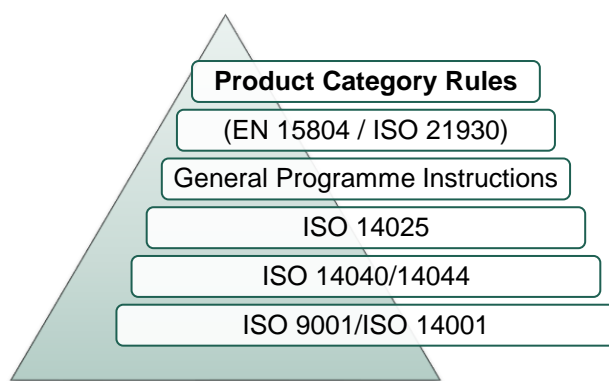


Figure 1 Illustration PCR in relation to the hierarchy of standards and other documents.

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.

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2 GENERAL INFORMATION

2.1 ADMINISTRATIVE INFORMATION

Name:	Boards, blocks, panels, sheets of plastics, or in composite system, for structural application (non-construction)
Registration number and version:	2018:10, version 1.0.2
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:	Alessandro Bordignon, QUOTA SETTE S.R.L. (alessandro.bordignon@quotasette.it)
PCR Committee:	QUOTA SETTE SRL, NMG EUROPE SRL, UNIVERSITA' DEGLI STUDI DI MILANO (Chemistry Department – Ap.E Laboratory)
Date of publication and last revision:	2022-11-22 (Version 1.0.2)
Valid until:	2023-12-27
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:	<ul style="list-style-type: none">General Programme Instructions of the International EPD® System, version 3.0, based on ISO 14025 and ISO 14040/14044PCR Basic Module, CPC Division 36 Rubber and plastics products, version 3.0, dated 2018-05-03
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 and the declaration of this performance by an EPD of boards, blocks, panels, sheets of plastics, or in composite system, for structural application made by light material and lightened material through every process that leads to a cellular structure. The product covered by this PCR are core materials of plastic or formulated with polymeric binder (e.g. balsa core materials). The core materials are used in composite systems or they are used as such. The product category corresponds to UN CPC vers.2.0:

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

31420 - Other plywood, veneered panels and similar laminated wood, except of bamboo (UN CPC ver. 2.1 31422 - Other plywood, veneered panels and similar laminated wood, of non-coniferous wood)

This PCR is not applicable to strips. Furthermore, this PCR is not applicable to films and sheets which haven't mechanical properties such as to be used in composite systems.

Useful definition of terms used in this PCR:

- **Core:** a centrally located layer of a sandwich construction, usually low density, which separates and stabilizes the facings and transmits shear between the facings and provides most of the shear rigidity of the construction. (ASTM C274 – 07 Standard Terminology of Structural Sandwich Constructions)
- **Composite:** a substance consisting of two or more materials, insoluble in one another, which are combined to form a useful engineering material possessing certain properties not possessed by the constituents. (ASTM D3878 – 15 Standard Terminology for Composite Materials)
- **Thermoset:** a plastic that, after having been cured by heat or other means, is substantially infusible and insoluble. (ASTM D3878 – 15 Standard Terminology for Composite Materials)
- **Thermoplastic:** plastic that repeatedly can be softened by heating and hardened by cooling through a temperature range characteristic of the plastic, and that in the softened state can be shaped by flow into articles by moulding or extrusion. (ASTM D3878 – 15 Standard Terminology for Composite Materials)
- **Cure:** in thermoset polymer composite materials, the process resulting in the overall transformation of the polymeric matrix phase of the composite from a low molecular weight resin/hardener system to a cross-linked network by chemical reaction. (ASTM D3878 – 15 Standard Terminology for Composite Materials)
- **Resin:** solid or pseudo solid organic material often of high molecular weight, which exhibits a tendency to flow when subjected to stress, usually has a softening or melting range, and usually fractures conchoidally. (ASTM D3878 – 15 Standard Terminology for Composite Materials)

2.2.2 GEOGRAPHICAL REGION

This PCR is applicable to be used globally.

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 years 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.

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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:	Lars-Gunnar Lindfors
Review dates:	2018-11-22 until 2018-12-20

3.2 OPEN CONSULTATION

3.2.1 VERSION 1.0

This PCR was available for open consultation from 2018-06-28 until 2018-08-28, during which any stakeholder was able to provide comments by posting on the PCR forum on www.environdec.com or by contacting the PCR moderator.

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

3.3 EXISTING PCRS FOR THE PRODUCT CATEGORY

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

- International EPD® System. www.environdec.com.
- GlobalEPD
- EPD Norway
- IBU
- PEP ecopassport®
- EarthSure
- EDF
- KEITI Environmental Declaration of Product
- JEMAI EcoLeaf
- JEMAI CFP Program
- UL Environment
- ASTM International EPD Program
- NSF International National Center for Sustainability Standards EPD
- SM Transparency Report Program

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- FPIInnovations EPD Program on wood building products
- ICC Evaluation Service Environmental Product Declaration Program
- Carbon Leadership Forum PCRs
- BRE Global EN EPD Verification Scheme
- DAPcons®
- SCS Global Services

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.

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:

- Osswald, Tim A., Baur, Erwin, Brinkmann, Sigrid, Oberbach, Karl, and Schmachtenberg, Ernst – 2006 International Plastics Handbook – Carl Hanser Verlag GmbH & Co.
- Bordinon Alessandro' thesis – Combine process simulation analysis with Life Cycle Assessment method in polyurethane rigid foam production – University of Trieste
- PCR 2010:16 Plastics in primary forms (Version 3.0 for open consultation)
- [Eco – profile](#), Plastic Europe. URL accessed 20/04/2018

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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

For core materials used in composites system or as they are, the declared shall be unit is 1 m³ of blocks, boards, panels, sheets or films (used in composite materials), as such they are sent to the customer.

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.

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 based on it is cradle to grave.

4.3.1 LIFE CYCLE STAGES

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

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

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

The scope of this PCR and EPDs based on it is cradle-to-grave and downstream processes are voluntary to include, because there are a lot of possible use and end-of-life scenarios for these products. Moreover, the environmental impact related to downstream processes shall be declared in EPD separately from the upstream and core modules results in order to ensure the comparability of EPDs based on this PCR, since different EPDs could be based on different system boundaries.

The downstream processes should be included since the use phase and end of life information are essential for the market and for the stakeholders of this product category. Furthermore, this information is essential for producers of composite materials in carrying out eco-design activities.

4.3.1.1 Upstream processes

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

- Impacts due to the production of electricity and fuels used in the upstream module
- Extraction of non-renewable resources (e.g. operation of oil platforms and pipelines)
- Growing and harvesting of renewable resources (e.g. agricultural planting)
- Refining, transfer and storage of extracted or harvested resources into feedstock for production (e.g. starches, cellulose)

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- Raw materials production (e.g. poly oil production, monomer production, etc.)
- Adhesive for balsa production, shall be applicable only to balsa core materials
- Additives and catalyst production processes (e.g. expanding agent, lubricants, fillers, pigments, etc.)
- All relevant transportation (transport of raw materials, fuels and products at all stages)
- Treatment of waste and wastewater generated by all upstream processes shall be included
- Manufacturing of primary and secondary packaging
- Treatment process of recycled materials (note: if it does not take place within the organisation that produces EPD).

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

A description of the production process of boards, blocks, panels, sheets of plastics, or in composite system, for structural application shall be involved in the EPD, specifying which of the following processes are applicable. This introduction is needed because there can be different kinds of production processes, that depend on the type of material. For example the extrusion process has to be used only in thermoplastic polymer production process and not for thermosetting polymer production process.

Furthermore, there can be different types of cell formation, to ensure the effect of polymer lightening (e.g. foamed polymers or honeycomb). Moreover, for the polymers obtained by expansion, different expanding agents can be used in order to take advantage of different physical or chemical properties. Therefore, cellular formation process can be achieved three possible applicable processes and you shall choose the most suitable configuration of your core material's production process.

The following attributional processes are part of the product system and classified as core processes (all applicable stages shall be described and included):

- External transportation to the core processes
- Storage handling of raw materials and additives (e.g. storage of expanding agent, etc) (see note 1)
- Monomer and additive mixing
- Polymerization reaction and purification:
 - Reaction of polymerization
 - Separation and purification of organic solvents
 - Recovery and purification of unreacted monomer
 - Separation of polymerization by-products
- Cellular formation processes:
 - Extrusion process, if applicable
 - Foaming process, if applicable
 - Cure process (e.g. complete the reaction into kiln), if applicable
- Block and sheets core material formation one of the following processes shall be applicable:
 - Bending process and panels formation (e.g. for honey comb product, etc)
 - Blocks or sheets production (e.g. squared blocks process, etc)
- Cut processing to produce panels or sheet, e.g.:
 - Blocks cutting,
 - Calibration of panels, board or panels,
 - Sheet cutting
- Maintenance (e.g. of the machines)

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- Further process on core materials, (see note 2)
- Waste treatment of waste generated during manufacturing;
- Impacts due to the production of electricity and fuels used in the core module
- Secondary product production, if applicable
- Adhesive for balsa storage, applicable only for balsa core material
- Balsa wood storage, applicable only for balsa core material
- Bonding of balsa boards, applicable only for balsa core material
- Treatment process of recycled materials (note: if under the operational control of the organization that produces EPD).

NOTE 1 - all handling and storage operations for the materials/products shall be considered, including mechanical activities (e.g. pneumatic conveying systems) and thermic activities (e.g. storage in controlled temperature of intermediate and final products).

NOTE 2 – if this process is carried out at the end of the core material production plant from the same company, it shall be included in the core processes, otherwise it shall be included in downstream processes (e.g. grid – scored formation, etc.).

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:

- Composite system production (e.g. sandwich material production)
- Transportation from preparation to an average retailer/distribution platform
- Example of customer or consumer use of the product:
 - Wind turbine and blade production
 - Ship or yacht production
 - Train or other means of transport production
- Other use of composite system
- End-of-life processes of any wasted part of the product
- End-of-life processes of packaging waste

4.3.2 OTHER BOUNDARY SETTING

4.3.2.1. Boundary towards nature

Boundaries to nature are defined as flows of material and energy resources from nature into the system. Emissions to air, water and soil cross the system boundary when they are emitted from or leaving the product system.

4.3.2.2. Boundaries in the life cycle

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

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4.3.2.3. Boundaries towards other technical systems

See Section 4.6.2.

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4.4 SYSTEM DIAGRAM

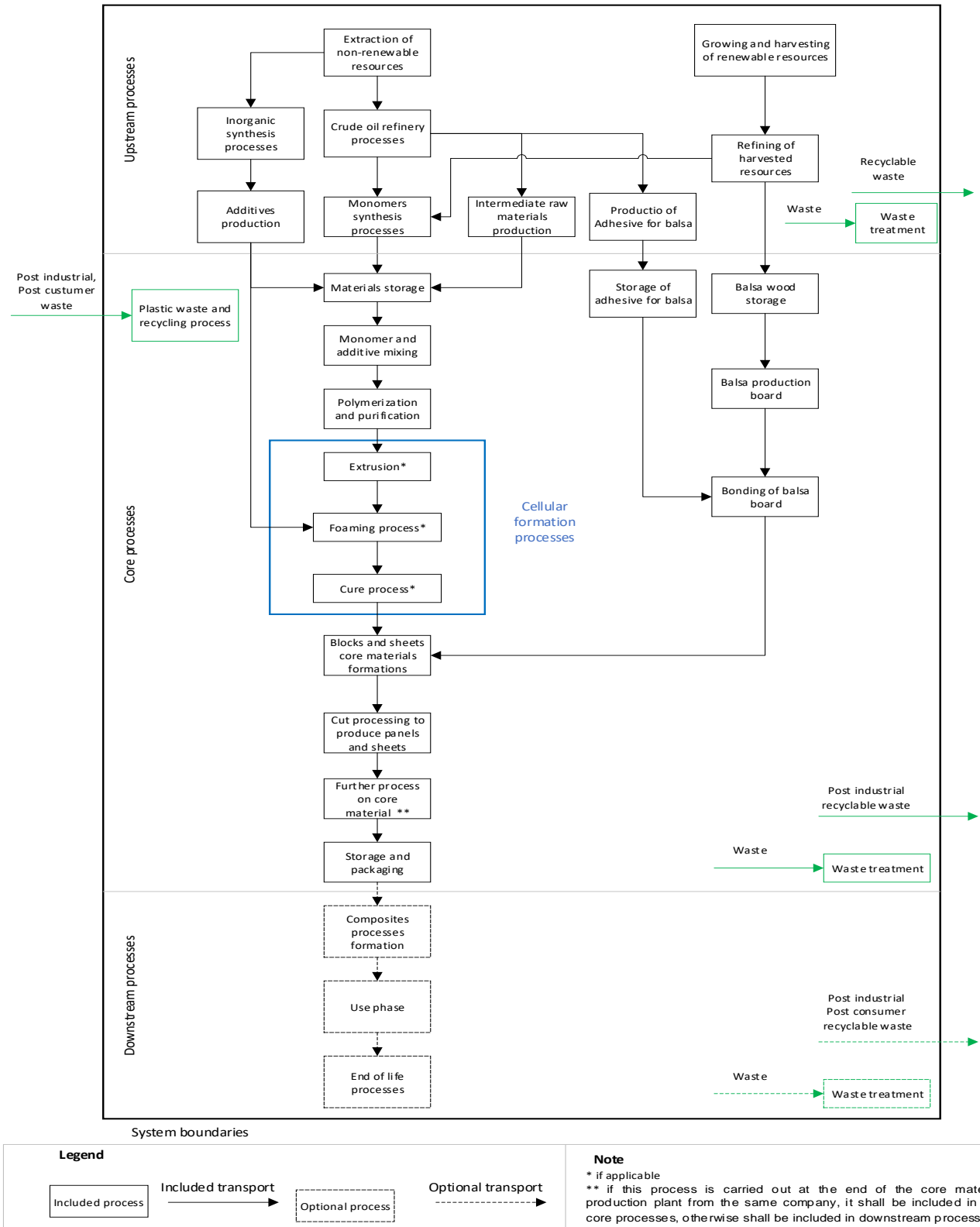


Figure 2 System diagram illustrating the processes that are included in the product system, divided into upstream, core and downstream processes.

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The figure illustrates that all relevant unit processes taking place in the upstream-, core- and downstream processes shall be included. To identify the relevance of including upstream and downstream infrastructure the commonly defined cut-off rules shall be applied.

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. The system products shall be considered a co-product and not a waste if:
 - the cutting process is always involved and there is a separation of products,
 - the company identifies different products for different applications, for example the secondary product has some different characteristics due to quality and size and it has industrial applications other than applications as a core material in composite system.

All of this shall be demonstrated and described in EPD. Table 1 shall be consulted for key processes. For this product category other allocation methods shall not be applicable, because all the critical processes are developed and described.

PROCESS	MAIN PRODUCT AND CO-PRODUCTS	ALLOCATION INSTRUCTION
Block and sheets core material formation	Main product = Block or sheets of core materials Co-products = secondary product carries out cutting process or production scrap	You shall allocate the impacts of the main product to co-products by mass
Cut processing to produce panels or sheet	Main product = panels or sheets of core materials Co-products = secondary product carries out cutting process or production scrap	You shall allocate the impacts of the main product to co-products by mass
Further process on core materials	Main product = panels or sheets with scored or other working Co-products = production scrap	You shall allocate the impacts of the main product to co-products by mass

Table 1 Allocation procedure for key processes in the product system.

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4.6.2 REUSE, RECYCLING, AND RECOVERY

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

4.7 DATA QUALITY REQUIREMENTS

An LCA calculation requires two different kinds of information:

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

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

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

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

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

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

4.7.1 RULES FOR USING GENERIC DATA

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

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

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

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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.

If there are any additives that are not in the database and are difficult to model, "chemical organic, at plant" Ecoinvent database data should be used.

4.9 IMPACT CATEGORIES AND IMPACT ASSESSMENT

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

4.10 OTHER CALCULATION RULES AND SCENARIOS

4.10.1 UPSTREAM PROCESSES

The following requirements apply to the upstream processes:

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

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

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

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

4.10.2 CORE PROCESSES

The following requirements apply to the core processes:

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

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

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

- For composite processes formation the following flows and allocation methods shall be used:
 1. **Electricity:** Energy consumption to produce the composite system is allocated to core material (products) by mass,
 2. **Resin production:** All environmental impact of resin consumption to produce composite system is allocated to the core material.
 - Data for the use stage are usually based on scenarios, but specific data should be used when available and relevant.
 - Data on the pollutant 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. 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 transport of the product to the customer shall be described in the reference PCR, which should reflect the actual situation to the best extent possible. The following priority should be used:
 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 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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3. Calculated as a fixed long transport, such as 1 000 km transport by lorry or 10 000 km by airplane, according to product type.
- 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.

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5 CONTENT AND FORMAT OF EPD

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

As a general rule the EPD content:

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

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

5.1 EPD LANGUAGES

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

5.2 UNITS AND QUANTITIES

The following requirements apply for units and quantities:

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

In case of potential confusion or intended use of the EPD in markets where different symbols are used, the EPD shall state what symbols are used for thousand separator and decimal mark.
- Dates and times presented in the EPD should follow the format in ISO 8601. For years, the prescribed format is YYYY-MM-DD, e.g., 2017-03-26 for March 26th, 2017.
- The result tables shall:
 - Only contain values or the letters “INA” (Indicator Not Assessed). It is not possible to specify INA for mandatory indicators. INA shall only be used for voluntary parameters that are not quantified because no data is available.⁵
 - Contain no blank cells, hyphens, less than or greater than signs or letters (except “INA”).

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

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

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

5.3 USE OF IMAGES IN EPD

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

5.4 EPD REPORTING FORMAT

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

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

The following information shall be included, when applicable:

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

5.4.1 COVER PAGE

The cover page shall include:

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

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

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- A statement of conformity with ISO 14025,

5.4.2 PROGRAMME INFORMATION

The programme information section of the EPD shall include:

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

Product category rules (PCR): PCR 2018:10 Boards, blocks, panels, sheets of plastics, or in composite system, for structural application (non-construction), version 1.0	
PCR review was conducted by: The Technical Committee of the International EPD® System. Review chair: Lars-Gunnar Lindfors. Contact via the Secretariat (info@environdec.com).	
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>	
In case of certification bodies: Accredited by: <name of the accreditation body and accreditation number, if applicable>.	
In case of individual verifiers: 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),

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.

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- Classification of Products by Activity (NACE/CPA) or
- Australian and New Zealand Standard Industrial Classification (ANZSIC),
- Description of the product, its application/intended use and technical functions, e.g. expected service life time,
- Geographical scope of the EPD, i.e., for which geographical location(s) of use and end-of-life the product's performance has been calculated,
- Functional unit or declared unit,
- Reference service life (RSL), if applicable,
- Declaration of the year(s) covered by the data used for the LCA calculation and other relevant reference years,
- Reference to the main database(s) for generic data and LCA software used, if relevant,
- System diagram of the processes included in the LCA, divided into the life cycle stages,
- Description if the EPD system boundary is "cradle-to-gate", "cradle-to-gate with options" or "cradle-to-grave",
- Information on which life cycle stages are not considered (if any), with a justification of the omission,
- Relevant websites for more information or explanatory materials.
- The structured of sandwich material and materials used in the composite production process (e.g. glass fibers, carbon fibers, aluminum sheets, aramidic fibers, etc) shall clearly reported in the EPD if the downstream processes are included.
- Production process of core material description

The following information on the product shall be included into EPD to provide correct information as the technical properties of the core materials in the field of application. This data sheet with the functional unit are a reference for the comparison of EPDs and for allocation process.

Mandatory Information (properties characterizing core materials)

Technical specification	Test method	Unit
Compressive strength	ASTM 1621	MPa
Compressive modulus	ASTM 1621	MPa
Shear strength	ASTM C 273	MPa
Shear modulus	ASTM C 273	MPa

Voluntary Information (characteristic properties of the application field)

Technical specification	Test method
Flame behaviour	see note 7

NOTE 3 - The values presented in the EPD shall be the typical values of the core materials under consideration, where for "typical value" it is intended the average value measured over at least 10 lots of production. If a lower number of lots or a different method is used to determine the typical value this shall be detailed.

NOTE 4 - The mandatory information relative to the material does not have to be reported if the material is not included in the application field of the above mentioned technical specifications.

NOTE 5 - Equivalent standard methods, other than those indicated, may be used (e.g. ASTM). The company who develops the EPD can use the latest version of the standards if it verifies that the content is

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equivalent to the standards listed above.

NOTE 6 – if the material is anisotropic shall indicate the direction of stress application during the mechanical test.

NOTE 7 – the standard method depends of core material application and the reference standard shall be declared

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)⁸, issued by United Nations or national or regional applications of the GHS.

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

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

5.4.4.1. Information about recycled materials

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

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

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

5.4.4.2. Information about packaging

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

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

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

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

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

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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/indicators. 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.

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.

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.

5.4.5.4. Other environmental indicators

Other environmental indicators of relevance for the product category may be included in the EPD. 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

No further information on relevant additional information are relevant to include in the EPD.

5.4.7 INFORMATION RELATED TO SECTOR EPDS

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

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

5.4.8 DIFFERENCES VERSUS PREVIOUS VERSIONS

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

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

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5.4.9 REFERENCES

This section shall include a list of references, including the General Programme Instructions (including version number), standards and PCR (registration number, name and version).

5.4.10 EXECUTIVE SUMMARY IN ENGLISH

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

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

6 GLOSSARY

CO ₂	Carbon dioxide
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.

EPD International (2017) General Programme Instructions for the International EPD® System. Version 3.0, dated 2017-12-11.
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 (2006c), ISO 14044: 2006, Environmental management – Life cycle assessment – Requirements and guidelines

ISO (2013), ISO/TS 14067:2013, Greenhouse gases – Carbon footprint of products – Requirements and guidelines for quantification and communication

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

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

ASTM (2007), ASTM C274 – 07 Standard Terminology of Structural Sandwich Constructions

ASTM (2015), ASTM D3878 – 15 Standard Terminology for Composite Materials

Osswald, Tim A., Baur, Erwin, Brinkmann, Sigrid, Oberbach, Karl, and Schmachtenberg, Ernst – 2006 International Plastics Handbook – Carl Hanser Verlag GmbH & Co.

Bordignon Alessandro – Combine process simulation analysis with Life Cycle Assessment method in polyurethane rigid foam production – University of Trieste

PCR 2010:16 Plastics in primary forms (Version 3.0 for open consultation)

Eco – profile, Plastic Europe. URL accessed 20/04/2018

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8 VERSION HISTORY OF PCR

VERSION 1.0, 2018-12-27

Original version of this PCR boards, blocks, panels, sheets of plastics, or in composite system, for structural application (non-construction).

VERSION 1.01, 2019-08-18

- Clarified terms of use
- Editorial changes

VERSION 1.0.2, 2022-11-22

- The validity of this PCR has been extended until 2023-12-27, as an updating process has been initiated.
- Editorial changes in Sections 5.4.5.1 to 5.4.5.3, to clarify the indicator list at www.environdec.com applies also for the indicators of resource use, waste production and other output flows. Also clarification done in Section 5.4.5.4.

VERSION 1.0.3, 2024-03-11

- The validity period of this PCR has been extended for a second time until 2024-06-27, as the updating process was delayed.

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