PRODUCT CATEGORY RULES FOR BUILDING RELATED PRODUCTS AND SERVICES

as per ISO 14025 and EN 15804+A2

for preparation of EPDs (Environmental Product Declarations) according to the EPD programme of the BAU EPD GmbH



www.bau-epd.at

Part B: Requirements on the EPD for

Gypsum boards

PCR-Code: 2.10.1

Date 2024-10-10





Imprint

Publisher:

Bau EPD GmbH

Seidengasse 13/3 A-1070 Vienna Austria <u>http://www.bau-epd.at</u> <u>office@bau-epd.at</u>

© Bau EPD GmbH

Picture credits frontpage: Knauf GmbH, Austria

Tracking of versions

Version	Comments	Date of changes
9.0	New structure following decisions of TAC from 2017-05-11, adaptations following resolutions from TAC in autumn 2016 and 2017.	2017-08-17
10.0	Changes following decisions of TAC since last publication. Changes on occasion of verification of PCR for concrete and concrete elements as well as resulting from working out the PCR for steel reinforcement. Changes to be made in all PCR B parts as well as some editorial chances. Index now included.	2019-07-06
11.0	Adaptation as per EN 15804:2019+A2:2019; adaptation of rules for declaration of geographical representativity	2020-11-05
12.0	Public version for interested parties after approval of PCR review panel.	2021-01-12
13.0	Consideration of comments, approval for EPD creation	2021-04-07
14.0	Adaptation tables module B and C, minor editorial changes	2021-08-27
15.0	Change ECO Platform logo, note to photographic rights, minor editorial changes (created by SR, checked by FG and approved by SR)	2021-11-27
16.0	Addition of accreditation mark, change owner, publisher, holder of declaration, specification of CF factors, editorial changes, title page EPD declaration of Energy Mix Approach, (created by SR, checked by FG and approved by SR)	2023-01-27
17.0	Various minor changes: EP Freshwater Corrigendum table: unit P instead of PO4, editorial changes, rules for the application of c-PCR, adaptation of rules for new issue (correct term instead of extension, see MS-HB supplement) in interpretation, graphics now only required in project report, deletion of reference to subchapters of valid CEN standards (created by SR, checked by FG and approved by SR)	2023-09-20
18.0	Incorporation of new features in accordance with EN 15941, incorporation of resolution Adaptation to French totals columns in results tables, minor editorial changes (created SR, checked FG and approved SR)	2024-10-10



Contents

1.	Scope	5
Require	ments on the layout of the EPD	5
Content	of the EPD	5
1.	General information	9
2.	Product	10
2.1	General product description	10
2.2	Application field	10
2.3	Standards, guidelines and regulations relevant for the product	10
2.4	Technical data	10
2.5	Basic/auxiliary materials	11
2.6	Product stage	13
2.7	Packaging	13
2.8	Conditions of delivery	13
2.9	Transport to site	13
2.10	Construction product stage	13
2.11	Use stage	13
2.12	Reference service life (RSL)	14
2.13	End of life stage	14
2.14	Further information	14
3.	LCA: Calculation rules	15
3.1	Declared unit/ Functional unit	15
3.2	System boundary	15
3.3	Flow chart of processes/stages in the life cycle	17
3.4	Estimations and assumptions	17
3.5	Cut-off criteria	17
3.6	Allocation	17
3.7	Comparability	17
4.	LCA: Scenarios and additional technical information	18
4.1	A1-A3 product stage	18
4.2	A4-A5 Construction process stage	18
4.3	B1-B7 use stage	18
4.4	C1-C4 End-of-Life stage	20
4.5	D Potential of reuse and recycling	21
5.	Information on data quality and data selection in accordance with EN 15941	22
5.1	Principles for the description of data quality	22
5.2	Description of the temporal, geographical and technological representativeness of the product data	22
5.3	Explanation of the averaging process	22
5.4	Assessment of the data quality of the Life Cycle Inventory data	22
	10000 D of DE	

PCR part B – Gypsum boards EN 15804+A2



6.	LCA: results	25
7.	LCA: Interpretation	28
8.	Description of representativity of average EPD	28
9.	Literature	29
10.	Directory and Glossary	29
10.1	List of figures	29
10.2	List of tables	
10.3	Abbreviations	30
Annex 1	- Documentation of data collection and calculation procedure	31
	- Table of basic/auxiliary material in detail	
	– Description of the data quality of authoritative data according to ILCD data format	
	– Inventory Analysis, Input-Output tables, LCA-Model	



1. Scope

This document contains the **Requirements on an Environmental Product Declaration (EPD)** as per EN 15804 and ISO 14025 and requirements of Bau EPD GmbH.

This document applies to gypsum boards and gypsum fibre boards in accordance with the following ÖNORM:

- ÖNORM EN 520 gypsum boards Terms, requirements and test methods
- ÖNORM B 3410 gypsum boards for dry construction systems (gypsum board) Types, requirements and tests
- ÖNORM EN 15283-2 Fibre-reinforced gypsum boards Definitions, requirements and test methods Part 2: Gypsum fibreboards

The requirements on the EPD include:

- Requirements from EN ISO 14025
- Requirements on the EN 15804 standard as a European core EPD
- Requirements from EN 15941 for data quality information for recording the environmental quality of products Selection and application of data
- Complementary requirements on EPD of Bau EPD GmbH

Complementary PCR (c-PCR) from CEN, if available, must always be applied at the same time as the PCR-B from Bau EPD GmbH. The documents complement each other.

The calculation rules for the Life Cycle Assessment and Requirements on the project report are specified in a separate document – "Management System Handbook chapter 5" of Bau EPD GmbH.

Requirements on the layout of the EPD

Bau-EPD GmbH determines the following features with regard to the layout of the EPD:

- The document on hand defines the format template for EPD-document that is to fill in (Word file "Format template EPD Bau EPD GmbH", download at <u>www.bau-epd.at</u>).
- The content of an EPD is not limited in length of text.
- The layout of the front page of the EPD is defined and picture material must be accorded with Bau EPD GmbH (not more than 4 MB).
- On the last page of the EPD the publishing institution as well as the programme operator (Bau EPD GmbH in both cases), the LCA practitioner and owner of the declaration must be indicated with a logo and full address (including telephone number, fax number, email and website).
- Generally the font "Calibri" must be used.
- In addition to the EPD as Microsoft Word format an Excel-document (BAU EPD M-DOCUMENT 8- excel-file for electronic data transfer Editor baubook ECO Platform) must be created including the result tables for electronic transfer and complying to EN 15942 (ITM Matrix). The templates of Bau EPD GmbH must be used, for these tables also serve to forward data to database owners (ECO Platform/ECO Portal, OEKOBAUDAT and BAUBOOK).

Content of the EPD

The following format template respective guidance describes the required structure of the EPD document including the required content for each individual chapter.

In addition to that, this document is giving <mark>specific notes for the creation of an EPD for gypsum boards</mark> and <mark>specific LCA calculation rules</mark> for gypsum boards that must be considered when creating the EPD and underlying LCA study.

Parts of the content that are considered as additional information of optional character (=not required as per international standard and/or guidelines from ECO Platform) are marked in lilac colour. This information is free to choose whether to declare or not and indications can be delivered by the owner of the declaration on optional basis.

Legend:

Blue:	required content for each chapter
Turquoise:	specific requirements for EPD of materials from the scope of the PCR
<mark>Green:</mark>	specific LCA rules for EPD of material from the scope of the PCR
Violet:	additional information of optional character

EPD - ENVIRONMENTAL PRODUCT DECLARATION

As per ISO 14025 and EN 15804



OWNER AND PUBLISHER PROGRAMME OPERATOR HOLDER OF THE DECLARATION DECLARATION NUMBER ISSUE DATE VALID TO NUMBER OF DATASETS ENERGY MIX APPROACH



Bau EPD GmbH, A-1070 Wien, Seidengasse 13/3, www.bau-epd.at Bau EPD GmbH, A-1070 Wien, Seidengasse 13/3, www.bau-epd.at Name of declaration holder To be accorded with Bau EPD GmbH Date Date Number MARKET BASED APPROACH

Name and description of product Name of declaration holder

picture

To be accorded with declaration holder and Bau EPD GmbH (Note: photographic rights must be clarified and cited)

Company logo of declaration holder



Contents:

1.	Scope	5
Require	ments on the layout of the EPD	5
Content	of the EPD	5
1.	General information	9
2.	Product	10
2.1	General product description	10
2.2	Application field	10
2.3	Standards, guidelines and regulations relevant for the product	10
2.4	Technical data	10
2.5	Basic/auxiliary materials	11
2.6	Product stage	13
2.7	Packaging	13
2.8	Conditions of delivery	13
2.9	Transport to site	13
2.10	Construction product stage	13
2.11	Use stage	13
2.12	Reference service life (RSL)	14
2.13	End of life stage	14
2.14	Further information	14
3.	LCA: Calculation rules	15
3.1	Declared unit/ Functional unit	15
3.2	System boundary	15
3.3	Flow chart of processes/stages in the life cycle	17
3.4	Estimations and assumptions	17
3.5	Cut-off criteria	17
3.6	Allocation	17
3.7	Comparability	17
4.	LCA: Scenarios and additional technical information	
4.1	A1-A3 product stage	
4.2	A4-A5 Construction process stage	
4.3	B1-B7 use stage	
4.4	C1-C4 End-of-Life stage	20
4.5	D Potential of reuse and recycling	21
5.	Information on data quality and data selection in accordance with EN 15941	22
5.1	Principles for the description of data quality	22
5.2	Description of the temporal, geographical and technological representativeness of the product data	22
5.3	Explanation of the averaging process	22
5.4	Assessment of the data quality of the Life Cycle Inventory data	22
6.	LCA: results	25
7.	LCA: Interpretation	28

PCR part B – gypsum boards



8.	Description of representativity of average EPD	28
9.	Literature	29
10.	Directory and Glossary	29
10.1	List of figures	29
10.2	List of tables	29
10.3	Abbreviations	30
Annex 1 -	Documentation of data collection and calculation procedure	31
Annex 2 -	- Table of basic/auxiliary material in detail	31
Annex 3 -	- Description of the data quality of authoritative data according to ILCD data format	31
Annex 4 -	- Inventory Analysis, Input-Output tables, LCA-Model	33

1. General information



Product name	Declared Product / Declared Unit
Name and description of product	Description of the declared product and declared unit/functional unit
Declaration number	
To be accorded with Bau EPD GmbH	Number of datasets in EPD Document(s): XX
Declaration data	
Specific data	Range of validity
Average data	The products, sites and locations/countries considered in the data of the life cycle
	assessment and for which the declaration applies must be named.
	In the case of an average EPD, this type of EPD must be pointed out.
Declaration based on:	The representativeness of the declaration must be shown with regard to the
MS-HB version dated YYYY-MM-DD:	production volume covered by the life cycle assessment and the technology used.
Name of PCR	Likewise, the range of fluctuation of the product group considered, must be
PCR Code	specified in the interpretation.
Version XX of YYYY-MM-DD	
Version XX of M14A content and format	
template	
(PCR tested and approved by the	
independent expert committee	
= PKR-Gremium)	
The owner of the declaration is liable for	
the underlying information and evidence;	
Bau EPD GmbH is not liable with respect to	
manufacturer	
information, life cycle assessment data and	
evidence.	
Type of Declaration as per EN 15804	Database, Software, Version
From cradle to	Declaration of backround database, Software used and both its versions
LCA-method: (i.e. Cut-off by classification)	Version Characterisation Factors: Source, Version
Author of the Life Cycle Assessment	The CEN standard EN 15804:2019+A2+corr2021 serves as the core-PCR. The c-
Name of the author	PKR of CEN EN XXXXXX was applied.
Institution	Independent verification of the declaration according to ISO 14025:2010
Address,	
Postal Code, city	🗌 internally 🛛 externally
Country	
	Verifier 1: Name
	Verifier 2: Name
Holder of the Declaration	Owner, Publisher and Programme Operator
Name of the manufacturer/owner	Bau EPD GmbH
Address,	Seidengasse 13/3
Postal Code, city	1070 Vienna
Country	Austria

DI (FH) DI DI Sarah Richter

Head of Conformity Assessment Body

Academic Title Name Verifier Academic Title Name, Verifier

Note: EPDs from similar product groups from different programmes might not be comparable.

2. Product



2.1 General product description

For the product description the characteristics of the declared product must be described. In case of average EPD ("sector or branch" EPD) all declared products must be described separately.

Indications for the general product description:

- Separate description of products/materials for each product standard applicable, citing the product types and names.
- Description of characteristic components.
- All factory locations for the respective product categories must be declared, alternatively a reference can be made to an overview in an appendix (mandatory information in the project report and in the EPD document)
- All manufacturers who have provided data for the life cycle inventory of the EPD must be listed (mandatory information in the project report and in the EPD document).

Specific notes for the creation of an EPD for gypsum boards:

- Explanation based on an example:
- The declared product is, for example, a panel with the following dimensions..., one m² of material with a layer thickness of....

2.2 Application field

The use and application purpose of the named products are to specify. The individual applications (including functions) must be declared as a text or table format.

Specific notes for the creation of an EPD for gypsum boards: None.

2.3 Standards, guidelines and regulations relevant for the product

The respective standard and/or general technical approval or comparable national regulation must be indicated.

Optional: Documentation under the frame of CE -certification such as certificates of constancy of performance, certificates of conformity of the internal production control on the manufacturer's site, Declarations of performance, Official certificates of registration, European Technical Assessments or Technical permissions of construction industry can be cited.

Specific notes for the creation of an EPD for gypsum boards:

The standards regulating gypsum boards must be cited (i.e. standards, guidelines, other regulations) Examples for product standards for gypsum boards in Austria are illustrated in table 1.

Table 1: Product specific standards

Standard	Title
ÖNORM EN 520	Gypsum boards - Terms, requirements and test methods

2.4 Technical data

For products carrying a CE marking as per Construction Products Regulation (CPR) the EPD must declare at least the same technical data as required and indicated in the declaration of performance of the manufacturer. What kind of data is required in each individual case is to learn from the document underlying the CE marking: any Harmonized European Standard or European Technical Assessment (ETA).

Additional technical data must be listed if relevant for product distinction or specification.



Specific notes for the creation of an EPD for gypsum boards:

Product designation codes of the declared products must be given.

If relevant for the declared product, the following technical construction data in the delivery status must be provided with reference to the testing standard.

Table 2: Technical data of the declared construction product (Table normative, only relevant data for the specific product must be declared)

Characterization	Value	Unit
Shear Strength (for gypsum board)		N
Shear strength (for gypsum fiber boards)		N
Bending strength (for gypsum fiberboard) - threshold value		N/mm ²
Flexural strength (for gypsum board) - threshold value (ÖNORM EN 520)		N
Bending strength in the longitudinal direction (for gypsum board - ÖNORM B 3410)		Ν
Bending strength in transverse direction (for gypsum board - ÖNORM B 3410)		N
Bending modulus of elasticity in the longitudinal direction (for gypsum board - ÖNORM B 3410)		N/mm ²
Flexural modulus of elasticity in the transverse direction (for gypsum board - ÖNORM B 3410)		N/mm ²
Shock resistance (system only)		kJ
Airborne sound insulation (system only)		dB
Sound absorption (system only)		-
thermal conductivity 1)		W/(m K)
Water vapor resistance factor (for type E threshold)		-
Classification of fire behaviour according to ÖNORM EN 13501-1		-
Raw density 2) or raw density range		kg/m ³

1) If it is not the design value according to $\ddot{O}NORM$ EN 12524, but a measured value according to $\ddot{O}NORM$ EN 12664, the test conditions must also be specified (e.g. $\lambda 10$, dry)

2) Mean bulk density

For specific EPD the technical data of the product must be declared as required in Table 2.

For average EPD ("Sector or Branch-EPD", "Group EPD" or "EPD from Associations") Table 2 must be filled, average values or ranges are accepted, in addition a note stating "see product sheets" pointing to single technical product sheets can be cited. Technical data must be provided by the manufacturers. The manufacturers are to ensure that the relevant data are accessible, and the LCA-practitioner must indicate the sources where the technical data can be downloaded.

2.5 Basic/auxiliary materials

The product components and/or contents and ingredients must be declared in mass-% to enable the user of the EPD to understand the composition and structure of the product in delivery status. These indications shall also support security and efficiency in installation, use and disposal of the product.

The declaration of mass-% can be accurate numbers or a range by analogy with $REACH^1$. The mass of components that make up less than 1 mass-% of the total product mass can be declared with < 1 mass-%.

¹ 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), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC



PCR part B – gypsum boards

The declaration of material product content must list at least those substances contained in the product which are included in the "Candidate List of Substances of Very High Concern for Authorization" where their contents exceed the limit values (0.1 mass-% on product level) for registration by the European Chemicals Agency (ECHA²). If substances and preparations lose their hazardous features during manufacturing (e.g. after a complete chemical reaction) they are exempted from the obligation of declaration.

If the content of the material is below the limit of ECHA the following note must be stated in the EPD:

", The content of XXXX is below the limit values of the registration by the European Chemicals Agency (ECHA). Interpreting statements such as "... free of ..." or "... are entirely harmless ..." are not permissible.

The product components must be described in detail, so that their sort of product is clear, but the protection of sensitive data is assured, and company secrets are not revealed.

For additives, the function and substance class respective chemical group (i.e. hydraulic binders) must be stated. In addition to that all auxiliary materials and additives that stay within the product must be declared.

Table 3: base materials in mass-% (example)

Components	Function	Mass fraction in percent
Stucco ¹⁾	main component	≤ 85
Water ²⁾	crystallization	≤ 8,4
carton ³⁾	minor component	≤ 3,8
Additives	core glue 4)	< 1
Additives	foaming agent 5)	< 1
Additives	condenser 6)	< 1
Additives	condenser6)	< 1
Additives	accelerator 7)	< 1
Additives	accelerator 7)	< 1
Additives	accelerator 7)	< 1
Additives	edge glue 8)	< 1
Additives	impregnation agent 9)	< 1
Additives	fire resistance 10)	< 1

Optional: footnote with description for each component

1) Stucco consists of calcium sulphate hemihydrate and is burned from raw gypsum at low temperatures.

2) The water used is taken from a deep well on the company premises.

3) Two different types of cardboard are used. The back box is made of 100% recycled material, while the green side box is made of 80%.

4) To ensure that the gypsum core adheres to the cardboard over a large area, starch is added to the gypsum as a core glue admixed. When exposed to heat, it can physically bind many times its own weight in water, swell and gelatinize.

5) The foaming agent is intended to reduce the bulk density of the gypsum boards.

6) Plasticizers are added to the gypsum slurry to achieve a flowable consistency while reducing the obtain water entitlement.

7) According to the manufacturer's information, the accelerator consists mainly of raw gypsum stone that is not burned, but only is ground up. By using this additive, the early strength of the gypsum paste sets in more quickly. Setting times can be minimized in this way.

8) The edge glue is applied to both panel edges at the forming station and thus glues the front and back side cardboard commonality.

² European Chemicals Agency: <u>http://echa.europa.eu/de</u>



2.6 Product stage

The process of production must be described and illustrated with a simple figure (i.e. flow chart). In case of average EPD the production processes of all sites must be described respective a useful summary must be included and a list of all production sites must be provided in an annex. Quality management systems, eco management systems etc. can be referred to.

Specific notes for the creation of an EPD for gypsum boards:

Origin and proportion of the raw materials, manufacturer-specific and special process chains, special processing methods.

Figure 1: Example of a flow chart/graphic production stage

Description of chart

Example:

Natural gypsum and FGD gypsum, water, cardboard, core glue and additives are used as raw materials for the production of gypsum boards. The largest part of the gypsum boards makes up the stucco (burned raw gypsum) with about 85 percent by mass. The stucco is mixed with the respective additives in the dry state before it is fed into the mixer. Only then is water added and the ingredients homogenized in a continuous mixer. The gypsum slurry is then applied to the visible side cardboard, the edges are pre-formed and the back cardboard is finally unwound over it. The next step on the binding line is to use a laser to check the width and thickness of the panels and adjust them if necessary. The panel hardens on the binding tape, is labelled, cut to raw length and turned over before the residual water evaporates in a multi-level dryer.

2.7 Packaging

Information concerning each component of packages:

Type (Foil, pallets, etc.),

Material (Paper, Polyethylene; including origin, e.g. recycled paper) and Possibilities of reuse (e.g. multi way pallets).

Specific notes for the creation of an EPD for gypsum boards:

Example: The gypsum boards are delivered on reusable pallets, during transport by truck they are secured several times with reusable straps. Further packaging in the form of foil is not necessary, but can be carried out on request or if necessary. The majority is delivered without foil.

2.8 Conditions of delivery

Written description of conditions of delivery, units of delivery, size and dimension as well as requirements on storage important for the declared product(s).

2.9 Transport to site

Description of delivery (Route and means of transport) incl. capacity utilisation (including empty runs) in percent, bulk density of the transported products in kg/m³ and volume utilisation factor.

2.10 Construction product stage

Description of way of treatment, used machines, tools, dust collection etc., auxiliary materials as well as measures of noise reduction. Notes regarding recognized rules of engineering, work safety or protection of the environment can be included. References to detailed processing directives and referrals to user safety (safe use instruction sheets) of the manufacturer are required.

Specific notes for the creation of an EPD for gypsum boards:

Example: The energy for installation is neglected. A sensitivity analysis came to the conclusion that the effects of the electrical energy during installation are very small. During installation, there are mainly environmental impacts due to the material used for the screws used to fasten the panels, the filler, joint tapes, a small proportion of water and breakage waste, which are taken into account.

2.11 Use stage

Notes describing specific features of the material composition relevant for the use stage.



Specific notes for the creation of an EPD for gypsum boards:

If gypsum boards products are installed professionally and if the phase of utilization is not disturbed, no modifications of the material composition occur.

2.12 Reference service life (RSL)

The indication of the reference service life (RSL) is imperative for EPDs covering the complete use stage (modules B1-B7), or if a use stage scenario is described, which refers to the lifetime of the product ("from cradle to grave").

The RSL must refer to the declared technical and functional quality of the product. It must be established in line with all of the specific rules in the European product standards and must also take consideration of the ISO 15686-1, -2, -7 and -8 standards.

Where information is available for deriving the RSL from harmonized European product standards, such data has priority.

The assumption underlying the calculation of the RSL and for those only the RSL can be declared must be stated. Influence on aging as per recognized rules of engineering.

Table 4: Reference service life (RSL)

Characterization	value	unit
Product name		years
Differentiation indoor and outdoor etc. so relevant		years
Reference conditions on which the RSL is based (if relevant)		Individual units

See EN 15804+A2 clause 6.3.4 and Annex A requirements and guidelines for reference service life

If no reference service life can be determined according to the rules of EN 15804+A2 (Annex A), a default value from a complementary PCR of the CEN/TC product committees, if available, must be used. If no complementary PKR is available, the service life can be declared from service life catalogues, depending on the area of application, stating the source, e.g. according to BAU EPD-M-DOKUMENT-20-Reference-usage-times-20150810 (Austria) or the BBSR table "Useful lives of components on life cycle analysis according to BNB" (Germany). If no information can be found there, the RSL can be derived from other sets of regulations (Eurocodes, other basis).

2.13 End of life stage

The different ways of end of life treatment must be described. The EAK-waste disposal code (Disposal code following the European list of waste) must be declared.

2.14 Further information

Optional details, indication of reference source for additional information, e.g. websites...



3. LCA: Calculation rules

3.1 Declared unit/ Functional unit

The declared resp. functional unit, the mass reference and the conversion factor to 1 kg must be declared in a table. If an average EPD is prepared, the average values used in the LCA and their range must be stated. Please refer to the explanations on averaging in section 5.3.

Specific LCA calculation rules for gypsum boards:

The declared unit for gypsum boards is 1 m² gypsum board or gypsum fibre board.

Table 5: Declared unit 1 m²

characterization	value	unit
declared unit	1	m²
Layer thickness		m
gross density for conversion into kg		kg/m ³
Weight for conversion into kg		kg

¹⁾ If the gross density corresponds to the conversion factor to 1 kg, the last line is omitted. In the last line, instead of 'weight', the usual term for the weight in question can be stated (e.g. weight per unit area, weight per piece, etc.).

Note: The functional unit for gypsum boards is based on the function that the product performs in the building. For example, 1 m² gypsum boards (which corresponds to the declared unit) or e.g. 1 piece of gypsum board can be specified as a functional unit.

Table 6: Functional unit, example 1 m²

characterization	value	unit
Functional unit	1	m²
Layer thickness		m
gross density for conversion into kg		kg/m ³
Weight for conversion into kg		kg

¹⁾ If the gross density corresponds to the conversion factor to 1 kg, the last line is omitted. In the last line, instead of 'weight', the usual term for the weight in question can be stated (e.g. weight per unit area, weight per piece, etc.).

3.2 System boundary

The type of EPD with regard to the applied system boundaries must be specified in the EPD. All building products and materials must declare modules A1-A3, modules C1-C4 and module D. The following EPD types may be specified:

• from the cradle to the factory gate with modules C1-C4 and module D (A1-A3 + C + D);

• from the cradle to the factory gate with options, modules A1-A3, C1-C4 and D (A1-A3 + C + D and additional modules. The additional modules may be one or more modules selected from A4 to B7);

• from cradle to grave and module D (A + B + C + D)

Exceptions to this rule are specified in EN 15804+A2.

All declared life cycle stages (modules) are to be marked with an "X" in Table 7. Undeclared modules are to be marked with ND (= not declared).



Table 7: Declared life cycle stages

PRO	PRODUCT STAGE		CON- STRUCTION PROCESS STAGE		USE STAGE			END-	OF-LIFE	STAGI	E	BENEFITS AND LOADS BEYOND THE SYSTEM BOUNDARIES				
A1	A2	A3	A4	A5	B1	B2	B3	B4	B5	B6	B7	C1	C2	C3	C4	D
Raw material supply	Transport	Manufacturing	Transport from the gate to the site	Construction, installation	Use	Maintenance	Repair	Replacement	Refurbishment	Operational energy use	Operational water use	De-construction, demolition	Transport	Waste processing	Disposal	Reuse- Recovery- Recycling- potential
x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x

X = included in LCA; ND = Not declared

The modules assessed in the LCA study must be described shortly. It should be made apparent, which processes are calculated in which module and how the system boundaries to nature resp. to other product systems are set (if relevant for the declared product).

If not all modules are declared in an EPD, a clear justification must be given.

Specific LCA calculation rules for gypsum boards:

A1-A3

• Accounting of raw materials (cardboard):

If the pre-product cardboard accounts for more than 10% of the calculated impact categories, specific data should be collected for the pre-product. If this is not possible, e.g. due to changing suppliers or a lack of willingness to cooperate on the part of the carton manufacturer, the reasons must be documented in the project report. For the generic data, either excellent representativeness for the specific system must be demonstrated or a worst-case scenario must be applied. The product data sheet and a description of the production process of the carton should be enclosed as a basis for decision-making. The energy flows in the generic dataset need to be modelled with the energy mix of the country/countries where the carton is produced.

• Balance of secondary raw materials (industrial gypsum):

The sulphate sludge produced during flue gas desulfurization is not regarded as a by-product of electricity generation, as it is not itself a usable product. It can only be used as FGD gypsum after it has been specially processed. The sulphate sludge is therefore handed over to the gypsum board product system at the point of origin without any expenditure. The transport from the point of origin to the treatment site as well as the treatment of the sulphate sludge (energy consumption of the vacuum belt filters, etc.) must be taken into account.

• Co-product allocation:

As a rule, no by-products are produced during the manufacture of gypsum boards, otherwise the general rules for the ecological balance apply.

A4-A5

- Description of the type of processing, the machines, tools, dust extraction, etc. to be used, consumption of fastening materials and auxiliary materials and the measures to reduce noise.
- Minimum requirements for material losses



At least 5% loss for wall coverings, ceiling mounting, dry gypsum, partitions, attic conversions, etc. If lower values are to be used, the manufacturer must provide evidence of this.

B1-B7

• No scenarios are developed for stages B1 use, B2 maintenance and B3 repair, as the consumption of repair materials and energy appears to be negligible according to the manufacturer. The stage B4 replacement is equivalent to the product end of life. There are no material and energy flows when the product is removed. Stages B5 conversion/renewal, B6 energy use and B7 water use are not applicable at the product level.

• Therefore: No product group-specific rules

C1 - C4 und D

When balancing the disposal phase, at least one scenario must contain the landfilling of the gypsum boards. Further scenarios for recycling can be made.

3.3 Flow chart of processes/stages in the life cycle

A meaningful flow chart describing the manufacturing process shall give further aid to comprehension. The flow chart must be subdivided at least into the phases of life cycle declared (production, use, end-of-life). The phases can be partitioned into appropriate process stages.

3.4 Estimations and assumptions

The assumptions and assessments that are important for the interpretation of the life cycle assessment are to be listed here.

3.5 Cut-off criteria

The application of the cut-off criteria according to MS-HB Chapter 5 must be documented here.

3.6 Allocation

The allocations of relevance for calculation (appropriation of expenses across various products) must be indicated, at least:

- System boundary settings/allocation in the use of recycled and/or secondary raw materials
- Allocation concerning co-products
- Allocation of energy, auxiliary and operating materials used for individual products in a factory
- Loads and credits from recycling or energy recovery of packaging materials and production waste
- Loads and credits from recycling or energy recovery from the end of life of the product

whereby reference must be made to the modules in which the allocations are performed. Detailed regulations concerning calculation of secondary materials and allocation MS-HB chapter "LCA rules" apply in all studies.

3.7 Comparability

With reference to comparability of EPD data the following facts must be mentioned:

Comparison or benchmarking of EPD data is only possible, if all compared data sets are calculating following EN 15804 in the same version, the same programme specific PCR-rules or other additional rules. The same backround data sources and software versions must be applied. Moreover, the context of the function in the building or product specific features of performance must be considered.



4. LCA: Scenarios and additional technical information

The following information is mandatory to give for all declared modules, for modules not declared it is optional. If need, additional information can be declared.

4.1 A1-A3 product stage

Following EN 15804 no scenario documentation is required for A1-A3 for the declaration and calculation of these modules lies within the responsibility of the manufacturer and must not be altered by the LCA practitioner.

In the project report and the EPD the following information must be declared:

The emission factors of the carbon footprint of the electricity mix used in XX kg CO2e/kWh.

The energy data sets used must be specified. Minimum: Indication of whether residual mix or self-modelled data sets were used. Information on whether Guarantees of Origin are used must be provided. The mix of energy sources should be specified/displayed.

4.2 A4-A5 Construction process stage

Table 8 and the units listed must be used for calculation the environmental impact of the transport phase.

Table 9 and the units listed must be used for calculation the environmental impact of the installation into the building.

Table 8: Description of the scenario "Transport to building site (A4)"

Parameters to describe the transport to the building site (A4)	Quantity per unit		
Average transport distance	km		
vehicle type, Commission Directive 2007/37/EC (European Emission Standard)	-		
Fuel type and average consumption of vehicle	l/100 km		
Maximum transport mass	tons		
Capacity utilisation (including empty returns)	%		
Bulk density of transported products	kg/m ³		
Volume capacity utilisation factor (factor: =1 or <1 or \ge 1 for compressed or nested packaged			
products)	-		
The table must be filled with reference to the information available from the datasets used (i.e. in case of transport by ship). The			

datasets used must be noted in a footnote.

Table 9: Description of the scenario "Installation of the product in the building (A5)"

Parameters to describe the installation of the product in the building (A5)	Quantity per unit
Ancillary materials for installation (specified by material);	Meaningful unit
Water use	m³
Other resource use	kg
Electricity demand	kWh or MJ
Other energy carrier(s):	kWh or other unit (e.g. litres)
Wastage of materials on the building site before waste processing, generated by the product's installation (specified by type)	kg
Output materials (specified by type) as result of waste processing at the building site e.g. of collection for recycling, for energy recovery, disposal (specified by route)	kg
Direct emissions to ambient air, soil and water	kg

4.3 B1-B7 use stage

Reference Service life: [a] Statements to B1 optional as long as no horizontal testing standards do exist. Else: 0



The parameters and the units listed in the following tables must be used for calculation the environmental impact of the use stage (B2-B7). The tables can be excluded if no input or output happens. In this case a note of explanation would be sufficient: "In module BX-BY no material resp. mass flows occur, input +/- output = 0

Table 10: Description of the scenario "maintenance (B2)"

	Description or	
	source where	
	description can be	
	found	
	Number per RSL or	
	year ^a	
	Kg/cycle	
	kg	
	m³	
Energy input during maintenance, e.g. vacuum cleaning, energy carrier type, e.g.		
kWh		

Table 11: Description of the scenario "repair (B3)"

Parameters repair (B3)	value	unit
		Description or source
Repair process		where description
		can be
		found
Inspection process		Description or source
		where description
		can be
		found
Repair cycle		Number per RSL or
		year
Ancillary materials, e.g. lubricant, specify		Kg or kg/cycle
materials		
Waste material resulting from repair, (specify materials)		kg
Net fresh water consumption during repair		m³
Energy input during repair, e.g. crane activity,		kWh
energy carrier type, e.g. electricity, and amount		

Table 12: Description of scenario "replacement (B4)"

Parameters replacement (B4)	value	unit
Replacement cycle		Number per RSL or
		year
Energy input during replacement e.g. crane		kWh
activity, energy carrier type, e.g. electricity and		
amount if applicable and relevant		
Exchange of worn parts during the product's life cycle, e.g. zinc galvanised steel sheet,		kg
specify materials		

Table 13: Description of scenario "refurbishment (B5)"

Parameters refurbishment (B5)	value	unit
Refurbishment process		Description or
		source where
		description can be
		found



Refurbishment cycle	Number per RSL or
	year
Energy input during refurbishment e.g. crane	kWh
activity, energy carrier type, e.g. electricity, and	
amount if applicable and relevant	
Material input for refurbishment, e.g. bricks, including ancillary materials for	kg or kg / cycle
the refurbishment process e.g. lubricant, (specify materials)	
Waste material resulting from refurbishment (specify materials)	kg
Further assumptions for scenario development, e.g. frequency and time period of use,	Units as appropriate
number of occupants	

Table 14: Description of scenarios "energy (B6)" resp. "Water (B7)"

Parameters energy (B6) and water (B7)	value	unit
Ancillary materials, e.g. lubricant, specify		Kg or kg/cycle
materials		
Net fresh water consumption		m³
Type of energy carrier, e.g. electricity, natural gas, district		kWh or m ³
heating		
Power output of equipment		kW
Characteristic performance, e.g. energy efficiency, emissions, variation of		units as appropriate
performance with capacity utilisation etc.		
Further assumptions for scenario development, e.g. frequency and period of use,		units as appropriate
number of occupants		

Specific LCA calculation rules for gypsum boards:

In the use phase (B1), there are no material and energy flows relevant to the life cycle assessment for gypsum boards (i.e. the results for B1 are to be set at "zero").

No maintenance, repair, replacement or conversion processes take place for gypsum boards during use, which is why modules B2 to B5 cause no environmental impact (i.e. the results for B2 are to be set as "zero"). Modules B6 and B7 are not relevant for gypsum boards, which means that there is no environmental impact either (B6 and B7 are to be declared as "0").

4.4 C1-C4 End-of-Life stage

Short description of processes concerning disposal and scenarios going with that (i.e. for transport).

Specific LCA calculation rules for gypsum boards:

As a standard scenario for Austria (note: gypsum plasterboard is no longer permitted to be landfilled in Austria from 2026 and the first recycling plants will soon go into operation), a scenario for recycling gypsum plasterboard will be shown if data is available. Otherwise, the default scenario remains 'landfilling'. Several scenarios can also be mapped.

Note: In other countries the disposal of gypsum board may be handled differently (landfilling on inert landfills is sometimes not permitted). It is to be found out via the manufacturers how realistic scenarios can be modelled in the countries where the end-of-life status is relevant.

Table 15: Description of the scenario "Disposal of the product (C1 to C4)" according to table 12 in EN 15804

Parameters for End-of-Life stage (C1-C4)	value	Quantity per m ³ insulation material
Collection process specified by type		kg collected separately
Collection process specified by type		kg collected with mixed construction waste
Recovery system specified by type		kg for re-use



	kg for recycling
	kg for energy recovery
Disposal specified by type	kg product or material for final deposition
Assumptions for scenario development, e.g. transportation	Appropriate units

4.5 D Potential of reuse and recycling

Short description of assumptions for reuse-, recover- and recycling processes.

Specific LCA calculation rules for gypsum boards:

The substitution of primary raw materials, taking into account the secondary material share of the material removed in C1, is shown in Module D (net flow), provided such a scenario is calculated.

Table 16: Description of the scenario "re-use, recovery and recycling potential (module D)"

(Substituted primary materials resp	. technologies must be decla	ared in a separate footnote	(including technical information).
((

Parameters for module D	value	unit
Materials for reuse, recovery or recycling from A4-A5		%
Energy recovery or secondary fuels from A4-A5		MJ/t resp. kg/t
Materials for reuse, recovery or recycling from B2-B5		%
Energy recovery or secondary fuels from B2-B5		MJ/t resp. kg/t
Materials for reuse, recovery or recycling from C1-C4		%
Energy recovery or secondary fuels from C1-C4		MJ/t resp. kg/t



5. Information on data quality and data selection in accordance with EN 15941

5.1 Principles for the description of data quality

The information on data quality in the EPD must be consistent with the information on data quality provided in the project report and represent an appropriate summary of this data (EN 15941, point 7.3.3).

The project report must take into account the reporting requirements according to EN 15804:2012+A2:2019, 8.2, for example regarding the provision of information on averaging (see chapter 5.3 below) or on LCA rules such as the definition of system boundaries, cut-off rules, etc. (see chapter 3 LCA: Calculation rules).

The text describing the temporal, geographical and technological representativeness must use the terminology provided for the quality level in EN 15804:2012+A2:2019, Table E.1 and Table E.2 (EN 15941, point 7.3.3).

The EPD must contain the following statement (EN 15941, point 7.3.4): The following data quality information shall be provided in accordance with the requirements of EN 15941 (EN 15941, point 7.3.4).

5.2 Description of the temporal, geographical and technological representativeness of the product data

With regard to the temporal, geographical and technological representativeness of the product data, at least the following information must be described in the project report and in the EPD:

Temporal representativeness:

- Data collection period for the raw data
- Indication and justification for the deviation from data collection within one year

Geographical representativeness:

- The geographical area where the product is manufactured and where the construction, use and end of use phases of the product are modelled must be detailed.

Technological representativeness:

- Brief description of the technology and/or relevant inputs for the product or service covered by the EPD

Geographical and technological representativeness for EPDs covering an industry:

- Percentage of total consumption or production of the construction product or service represented by the EPD in the specified market or region in which the EPD is modelled;

Note: Total consumption includes the mix of products consumed in a region, total production includes the mix of products produced in a region.

- Number of products and/or sites included in the EPD;

- All sampling methods used to select sites must be described;

- The relative production volume covered by the data collection must be described in comparison to the production represented by the EPD;

- An explanation of the averaging procedure must be provided;

5.3 Explanation of the averaging process

For EPDs that cover an average environmental quality for several products or several sites, the averaging process must be explained. Chapter 7 LCA: Interpretation must describe the range of values and the variation of the impact assessment. The results in the core indicators for the environmental impacts of the individual products or sites should not differ significantly. If major differences in impacts are identified for the assessed sites and/or products, a reference must be made here to additional explanations in Chapter 7, e.g:

Information on the range of values and the variation of the impact assessment for the individual products can be found in Chapter 7 LCA: Interpretation.

5.4 Assessment of the data quality of the Life Cycle Inventory data

5.4.1 Summarised assessment in the EPD

The source of the Life Cycle Inventory datasets must be indicated together with their age (e.g. name and dated version of the Life Cycle Inventory/LCA database). Specific EPDs used in the modelling should also be indicated.

It must be stated which table from EN 15804:2012+A2:2019, Annex E was used to assess the data quality of the relevant data.

PCR part B – gypsum boards



Any use of authoritative data rated as poor or very poor in terms of time, geography or technology according to EN 15941, 7.1 and EN 15804:2012+A2:2019, 6.3.8.3

- have been assessed as poor or very poor

- have been assessed as medium and whose assessment has resulted in a contribution to any core indicators of more than 30 % must be described, including the justification (the justification must only be given in the project report) for the quality level of the data and for the selection of the data set.

5.4.2 Documentation and evaluation of the raw data and life cycle inventory in the project report

The source of the raw data used in the EPD must be specified in the project report together with all sampling methods and calculations used for averaging.

An assessment of the data quality of the raw data and the life cycle inventory determined for the EPD must be provided in the project report based on one of the two systems described in EN 15804:2012+A2:2019, Annex E (Table E.2 is preferable).

5.4.3 Documentation of the generic and specific data used in the project report

The generic and specific data used in the modelling of the EPD, in particular all data sets of the life cycle inventory or of an upstream or downstream EPD, must be documented in the project report.

For the relevant data, the documentation must include the following:

- temporal coverage, e.g. year or years of collection of raw data and statistics, reference year of the life cycle inventory, validity of the EPD, etc.

geographical scope;

- Technological coverage;

- Source including the year of publication.

In addition, the precision, consistency, completeness of the authoritative data used should be stated; any deviations from the requirements of EN 15804 must be stated and justified in the report, e.g. the use of upstream data that does not respect the allocation principles of EN 15804 must be clearly stated and justified in the project report, see EN 15804:2012+A2:2019, 6.4.3.1.

5.4.4 Assessment of the data quality of the authoritative data in the project report

According to EN 15804, point 6.3.8.3, the term 'significant data' refers to data with a major contribution that together account for at least 80% of the absolute impact of each core indicator included in the EPD, considered over the entire life cycle with the exception of Module D, or over those modules of the life cycle that are included in the EPD. The data quality of Module D must also be considered.

The assessment of the data quality of the relevant data in accordance with 7.1 and EN 15804:2012+A2:2019, 6.3.8.3 must be stated in the project report.

It must be stated which table from EN 15804:2012+A2:2019, Annex E was used to assess the data quality of the relevant data.

In Annex 4 - Life cycle inventory, input-output tables, LCA model, Table 21 shows a possible documentation of the data sets used, including a description of the representativeness according to EN 15941 and assessment according to EN 15804, Annex E for relevant process data.

Any use of relevant data that has been assessed as poor or very poor in terms of time, geography or technology according to EN 15804 Annex E.

- rated as poor or very poor,

- has been assessed as medium and whose assessment has resulted in a contribution to any core indicators of more than 30%,

must be described, including the justification for the level of quality of the data and for the selection of the data set.

Any data adjustments to improve the representativeness of the data or compliance with the requirements of EN 15804 must also be described.

The relevance of these datasets in terms of contribution to the results of the core indicators must also be described.

5.4.5 Verification of the mass balance in the project report

The verification of the mass balance must be shown in the project report. The mass balances must demonstrate that the inputs are sufficient to produce all outputs, including waste generated, process emissions and biogenic carbon emissions. Water and moisture should also be considered as part of the mass balance or a separate water balance should be provided. (Further information can be found in EN 15941, Annex B Mass balance at product level.

In any case, the mass balance should include

- Documentation of the complete mass balance for the relevant modules and processes.
- Documentation of all input and output flows
- Description of uncertainties if mass balance is not balanced
- Documentation of water balance (as part of the mass balance or separate water balance)
- Documentation of the truncated input and output flows



- Documentation of the correction calculations in the case of allocations, including consideration of inherent material properties (biogenic carbon, energy content, etc.)

5.4.6 Proof of avoidance of double counting in the assessment of electricity and all other relevant energy

The project report must demonstrate that double counting has been avoided in the assessment of electricity and all other relevant energy, see Annex E.

5.4.7 Documentation to support any statement contained in the EPD in the project report

Statements contained in the EPD may include certification to environmental standards such as EN ISO 14001 or certification to technical standards. EN ISO 14021 must be taken into account with regard to environmental statements made in the EPD such as 'recyclate content' and 'recyclable'.

Evidence, e.g. certification, must support any claim made in the EPD.

5.4.8 General note

The data quality of the relevant data for Module D must also be specified.



6. LCA: results

The declaration of environmental indicators must be listed in the following tables with reference only to the declared life cycle stages. Indicator values should be declared with three valid digits (eventually exponential form (e.g. 1.23E-5 = 0.0000123). A uniform format should be used for all values of one indicator. It is preferred that the definitions of the environmental indicators are spelled out completely to ensure the best possible readability. If space is needed in case of too many columns the defined abbreviations are accepted.

Table 17: Parameters to describe the environmental impact

Para-	unit	A1-	A4	A5	B1	B2	B5	B6	B7	B1-	C1	C2	С3	C4	C1-	A-C	D
meter		A3								B7					C4		
GWP total	kg CO_2 eq.																
GWP fossil fuels	kg CO₂ eq.																
GWP biogenic	kg CO₂ eq.																
GWP luluc	kg CO₂ eq.																
ODP	kg CFC-11 eq.																
AP	mol H⁺ eq.																
EP freshwater	kg P eq.																
EP marine	kg N eq.																
EP terrestrial	mol N eq.																
РОСР	kg NMVOC eq.																
ADPE	kg Sb eq.																
ADPF	MJ Hu																
WDP	m3 Welt eq. entz.																
Legende							 GWP = Global warming potential; luluc = land use and land use change; ODP = Depletion potential of the stratospheric ozone layer; AP = Acidification potential, Accumulated Exceedance; EP = Eutrophication potential; POCP = Formation potential of tropospheric ozone photochemical oxidants; ADPE = Abiotic depletion potential for non-fossil resources; ADPF = Abiotic depletion potential for fossil resources WDP = Water (user) deprivation potential, deprivation-weighted water consumption 										

Table 18: Additional environmental indicators

Parameter	Einheit	A1- A3	A4	A5	B1	B2	B5	B6	B7	B1- B7	C1	C2	C3	C4	C1- C4	A-C	D
PM	Auftreten von Krankheiten																
IRP	kBq U235 äquiv																
ETP-fw	CTUe																
HTP-c	CTUh																
HTP-nc	CTUh																
SQP	dimensions- los																
Legend						PM = Potential incidence of disease due to Particulate Matter emissions; IRP = Potential Human exposure efficiency relative to U235; ETP-fw = Potential Comparative Toxic Unit for ecosystems; HTP-c = Potential Comparative Toxic Unit for humans – cancer effect; HTP-nc = Potential Comparative Toxic Unit for humans – non-cancer effect; SQP = Potential soil guality index											



Table 19 contains restrictions that must be declared according to the following classification in the project report and in the EPD with regard to the declaration of relevant core and additional environmental impact indicators.

ILCD-classification	Indicator	Disclaimer				
	GWP Global Warming Potential	none				
ILCD-Type 1	ODP Ozone Depletion Potential	none				
	PM Particulate Matter	none				
	Acidification potential, Accumulated Exceedance (AP)	none				
	Eutrophication potential, Fraction of nutrients reaching	none				
	freshwater end compartment (EP-freshwater)					
	Eutrophication potential, Fraction of nutrients reaching	none				
ILCD-Type 2	marine end compartment (EP-marine)					
	Eutrophication potential, Accumulated Exceedance	none				
	(EP-terrestrial)					
	Formation potential of tropospheric ozone (POCP)	none				
	Potential Human exposure efficiency relative to U235 (IRP)	1				
	Abiotic depletion potential for non-fossil resources	2				
	(ADP-minerals&metals)	2				
	Abiotic depletion potential for fossil resources (ADP-fossil)	2				
	Water (user) deprivation potential, deprivation-weighted	2				
ILCD-Type 3	water consumption (WDP)	2				
	Potential Comparative Toxic Unit for ecosystems (ETP-fw)	2				
	Potential Comparative Toxic Unit for humans (HTP-c)	2				
	Potential Comparative Toxic Unit for humans (HTP-nc)	2				
	Potential Soil quality index (SQP)	2				
Disclaimer 1 – This im	pact category deals mainly with the eventual impact of low dose ioniz	ing radiation on human				
health of the nuclear fuel cycle. It does not consider effects due to possible nuclear accidents, occupational exposure						
nor due to radioactive waste disposal in underground						
facilities. Potential ionizing radiation from the soil, from radon and from some construction materials						
is also not measured by this indicator.						
Disclaimer 2 – The results of this environmental impact indicator shall be used with care as the						
uncertainties on these	results are high or as there is limited experienced with the indicator.					

Table 19: Classification of disclaimers to the declaration of core and additional environmental impact indicators



Table 20: Parameters to describe the use of resources

Parameter	Einheit	A1-	A4	A5	B1	B2	B5	B6	B7	B1-	C1	C2	С3	C4	C1-	A-C	D
		A3								B7					C4		
PERE	MJ H _u																
PERM	MJ H _u																
PERT	MJ H _u																
PENRE	MJ H _u																
PENRM	MJ H _u																
PENRT	MJ H _u																
SM	kg																
RSF	MJ H _u																
NRSF	MJ H _u																
FW	m³																
Legend		utiliza energy renew RSF =	tion; PE y carrie vable pr	RT = T r; PENF imary o renewa	otal us RM = N energy able see	e of ren on-rene resourc	ewable wable ces; SM	e prima prima I = Use	ary energ ry energy of secon		ces; PEI rial util terial;	NRE = N ization	Non-re ; PENR	newab RT = To	le prima	s materia ry energy f non-	

Table 21: Parameters describing LCA-output flows and waste categories

Para- meter	Einheit	A1- A3	A4	A5	B1	B2	B5	B6	B7	B1 - B7	C1	C2	C3	C4	C1- C4	A-C	D
HWD	kg																
NHWD	kg																
RWD	kg																
CRU	kg																
MFR	kg																
MER	kg																
EEE	MJ																
EET	MJ																
Legend	Legend						HWD = Hazardous waste disposed; NHWD = Non-hazardous waste disposed; RWD = Radioactive waste disposed; CRU = Components for re-use; MFR = Materials for recycling; MER = Materials for energy recovery; EEE = Exported electric energy; EET = Exported thermal energy										

Table 22: Information for description biogenic carbon content at factory gate

Biogenic carbon content	unit
Biogenic carbon content in the product	kg C
Biogenic carbon content of packing	kg C
Note: 1 kg biogenic carbon is equivalent to 44/12 kg CO ₂	

If the mass of biogenic carbon containing materials in the product is less than 5 % of the mass of the product, the declaration of biogenic carbon content may be omitted.

If the mass of biogenic carbon containing materials in the packaging is less than 5 % of the total mass of the packaging, the declaration of the biogenic carbon content of the packaging may be omitted.



7. LCA: Interpretation

For better understanding of the LCA, the aggregated indicators of the inventory analysis as well as those of the impact assessment (LCIA) from chapter 5 must be interpreted in a dominance analysis. The interpretation must describe a range resp. variance of LCIA results, if the EPD is valid for more than one product.

It is recommended to illustrate the interpretation of the results in the project report with graphs (e.g. the dominance analysis regarding the distribution of environmental impacts across the modules, etc.). In the EPD, graphs should only be inserted at the express request of the declaration holder (this involves a high level of effort in the course of translation services into other languages).

When declaring average products, the range of values and the variation of the key impact categories for the individual products or individual locations must be explained. The results should not differ significantly in the core indicators for the environmental impacts. If major differences in the impacts are identified for the sites and/or products assessed, an additional explanation must be provided.

Regarding Module D, the interpretation in the EPD shall indicate that the benefits and loads are outside the product system boundaries. Graphs for the interpretation of life cycle results shall be designed in such a way that modules A1-C4 are shown in one graph and module D in separate graphs. Alternatively, the results can be interpreted without graphs, it is recommended to include graphs only in the project report, see above.

Re-issuance of an EPD:

It is mandatory to declare in a separate block in the project report:

Reasons for deviations of results of single indicators of more than 15% compared to the results before. This serves as an information for verifiers and enhances legal compliance. Users of the data can be informed of such facts.

Claims that can be published (i.e. same framework conditions, different electricity mix) can be declared in the EPD, if desired.

8. Description of representativity of average EPD

In case of average EPD the following information must be given:

- a) The market(s) for which the average EPD are representative;
- b) A list of all production sites and products considered in the calculation



9. Literature

Relevant standards and sources for the preparation of the EPD resp. for the definition of the product must be listed here. The full documentation of references is to be done as follows:

Author, First name. and Author, First name. (year). Title of article. subtitle. location: publishing company. Author, First name. (year). Title of article. In: Surname, First name. and Surname, First name. (Publishing company): Name of paper. Bd. 2 *or year number*, 207-210.

Organisation (Year): Full name of standard or rule. Date of Issue. Location. Legal institution.

Always to be quoted:

EN ISO 14025:2006-07 Environmental labels and declarations -Type III environmental declarations -- Principles and procedures

EN ISO 14040:2006+A1:2020 Environmental management - Life cycle assessment -- Principles and framework

EN ISO 14044:2006+A1:2017+A2:2020 Environmental management - Life cycle assessment -- Requirements and guidelines

EN 15804:2012+A2:2019+AC:2021 Sustainability of construction works - environmental product declarations. Core rules for the product category of construction products

EN 15941:2024 Sustainability of construction works - Data quality for the assessment of environmental quality of products and construction works - Selection and application of data

General Principles and Guidelines = MS-HB and applicable M-Docs of Bau-EPD GmbH, in the current version

10. Directory and Glossary

10.1 List of figures

Figure 1: Example of a flow chart/graphic production stage	
--	--

10.2 List of tables

Table 1: Product specific standards	10
Table 2: Technical data of the declared construction product (Table normative, only relevant data for the specific	product
must be declared)	11
Table 3: base materials in mass-% (example)	12
Table 4: Reference service life (RSL)	14
Table 5: Declared unit 1 m ²	15
Table 6: Functional unit, example 1 m ²	15
Table 7: Declared life cycle stages	16
Table 8: Description of the scenario "Transport to building site (A4)"	18
Table 9: Description of the scenario "Installation of the product in the building (A5)"	18
Table 10: Description of the scenario "maintenance (B2)"	
Table 11: Description of the scenario "repair (B3)"	19
Table 12: Description of scenario "replacement (B4)"	19
Table 13: Description of scenario "refurbishment (B5)"	
Table 14: Description of scenarios "energy (B6)" resp. "Water (B7)"	20
Table 15: Description of the scenario "Disposal of the product (C1 to C4)" according to table 12 in EN 15804	20
Table 16: Description of the scenario "re-use, recovery and recycling potential (module D)"	21
Table 17: Parameters to describe the environmental impact	25
Table 18: Additional environmental indicators	25
Table 19: Classification of disclaimers to the declaration of core and additional environmental impact indicators	26
Table 20: Parameters to describe the use of resources	27
Table 21: Parameters describing LCA-output flows and waste categories	27
Table 22: Information for description biogenic carbon content at factory gate	27



10.3 Abbreviations

10.3.1	Abbreviations as per EN 15804
EPD	environmental product declaration

- PCR product category rules
- LCA life cycle assessment
- LCI life cycle inventory analysis
- LCIA life cycle impact assessment
- RSL reference service life
- ESL estimated service life
- EPBD Energy Performance of Buildings Directive
- GWP global warming potential
- ODP depletion potential of the stratospheric ozone layer
- AP acidification potential of soil and water
- EP eutrophication potential
- POCP formation potential of tropospheric ozone
- ADP abiotic depletion potential

10.3.2 Abbreviations as per PCR on hand

CE-mark	french: Communauté Européenne or Conformité Européenne = EC certificate of conformity
REACH	Registration, Evaluation, Authorisation and Restriction of Chemicals



Annex 1 - Documentation of data collection and calculation procedure

Table, text

Annex 2 – Table of basic/auxiliary material in detail

Table, text

Annex 3 – Description of the data quality of authoritative data according to ILCD data format

Time related coverage

Field name	Requirement	Comuliance nonvinement true	Value
Field name	Compliance	Compliance requirement type	Value
Data collection	optional	optional	
period (text)			
Reference year	recommended	ILCD documentation-	
(Year)		compliant	
Data set valid until:	recommended	ILCD documentation-	
(Year)		compliant	
Time	recommended	ILCD documentation-	
representativeness		compliant	
description			
Data treatment and	recommended	ILCD documentation-	
extrapolations		compliant	
principles			
Deviation from	recommended	ILCD documentation-	
data treatment and		compliant	
extrapolations		-	
principles /			
explanations			

Geographical coverage

	Requirement		
Field name	Compliance	Compliance requirement type	Value
Location	recommended	ILCD format schema valid data set	
Latitude and Longitude	optional	optional	
Geographical representativeness description	optional	ILCD documentation-compliant	
Mix and location types	recommended	ILCD documentation-compliant	
Data treatment and extrapolations principles	recommended	ILCD documentation-compliant	
Deviation from data treatment and extrapolations principles / explanations	recommended	ILCD documentation-compliant	

Technological coverage					
Field name	Field name	Requirement Compliance	Compliance requirement type		
Technology description including background system	recommended	ILCD documentation-compliant			
Mix and location types	recommended	ILCD documentation-compliant			
Included data sets	recommended	ILCD documentation-compliant			
Technical purpose of product or process	recommended	ILCD documentation-compliant			



Pictogram of technology	optional	ILCD documentation-compliant	
Flow diagram(s) or picture(s)	optional	ILCD documentation-compliant	
Data treatment and extrapolations principles	recommended	ILCD documentation-compliant	
Deviation from data treatment and extrapolations principles / explanations	recommended	ILCD documentation-compliant	
Percentage supply or production covered	recommended	ILCD documentation-compliant	
Annual supply or production volume	optional	optional	

Aspect of Precision

	Requirement				
Field name	Compliance	Compliance requirement type	Value		
Mean amount	optional	optional			
Uncertainty	optional	optional			
distribution					
type					
Relative	optional	optional			
StdDev in %					
Comment	optional	optional			

Aspect of Completeness

Field name	Requirement Compliance	Compliance requirement type	Value
Data cut-off and completeness principles	recommended	ILCD documentation-compliant	
Deviation from data cut-off and completeness principles / explanations	recommended	ILCD documentation-compliant	

Aspect of Consistency

	Requirement		
Field name	Compliance	Compliance requirement type	Value
Type of data set	recommended	ILCD documentation-compliant	
LCI method principle	recommended	ILCD documentation-compliant	
Deviation from LCI	recommended	ILCD documentation-compliant	
method principle /			
explanations			
LCI method approaches	recommended	ILCD documentation-compliant	
Deviations from LCI	recommended	ILCD documentation-compliant	
method approaches /			
explanations			
Modelling constants	recommended	ILCD documentation-compliant	
Deviation from	recommended	ILCD documentation-compliant	
modelling constants /			
explanations			

Sources of data

	Requirement		
Field name	Compliance	Compliance requirement type	Value
Data source(s) used for this data set	recommended	ILCD documentation-compliant	
Data selection and combination principles	recommended	ILCD documentation-compliant	



Deviation from data selection	recommended	ILCD documentation-compliant	
and combination principles /			
explanations			
Sampling procedure	optional	optional	

Annex 4 – Inventory Analysis, Input-Output tables, LCA-Model

Screenshots of the life cycle inventory or the model

Specification of the baseline database, justification if additional or alternative data sets were used

Documentation of the process data, the assigned generic or specific data sets, the data source, the temporal, geographical and technological representativeness and the assessment of the data quality in accordance with EN 15805, Annex E.

Table 21 shows possible documentation of the data sets used, including a description of representativeness in accordance with EN 15941 and assessment in accordance with EN 15804, Annex E for relevant process data. The processes are to be assigned to the respective modules in which they occur. The heading of the table shall indicate whether the assessment is carried out in accordance with Table E.1 or E.2 of EN 15804, Annex E.





Table 23: Relevant process data with documentation of the data sets used, including description of representativeness in accordance with EN 15941 and assessment in accordance with EN 15804, Annex E, Table E.1

Process	Used data	Used data r			Geographical representativit	y	Technological representativity	
Example	Name of dataset	Data set source	Description	Qualit y level	Description	Qualit y level	Description	Qualit y level
Transport	Transport, freight, lorry >32 metric ton, EURO6 {RER} transport, freight, lorry >32 metric ton, EURO6 Cut-off, S	ecoinvent v3.9.1	Reverence year 2009– 2022	2	Europe	2	Euro 6	1
Valid for all life cycle stages								
A1–A3								<u> </u>
A4								<u> </u>
A5								<u> </u>
В1-В7								<u> </u>
C1								<u> </u>
C2								<u> </u>
С3								<u> </u>
C4								<u> </u>
Module D from A5								
Module D from C1-C4								<u> </u>



Bau-EPD	Owner and Publisher Bau EPD GmbH Seidengasse 13/3 1070 Vienna Austria	Tel +43 664 2427429 Mail office@bau-epd.at Web www.bau-epd.at
Bau-EPD	Programme Operator Bau EPD GmbH Seidengasse 13/3 1070 Vienna Austria	Tel +43 664 2427429 Mail office@bau-epd.at Web www.bau-epd.at
Logo	Author of the Life Cycle Assessment Name of creator in person Name of Institution (if rel.) Address Postcode, Location	Mail Person creator Tel Mail Web
Logo	Holder of the declaration Name of creator in person Name of Institution (if rel.) Address Postcode, Location	Tel Mail Web