

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

Version 19.0

Date Feb. 25, 2025

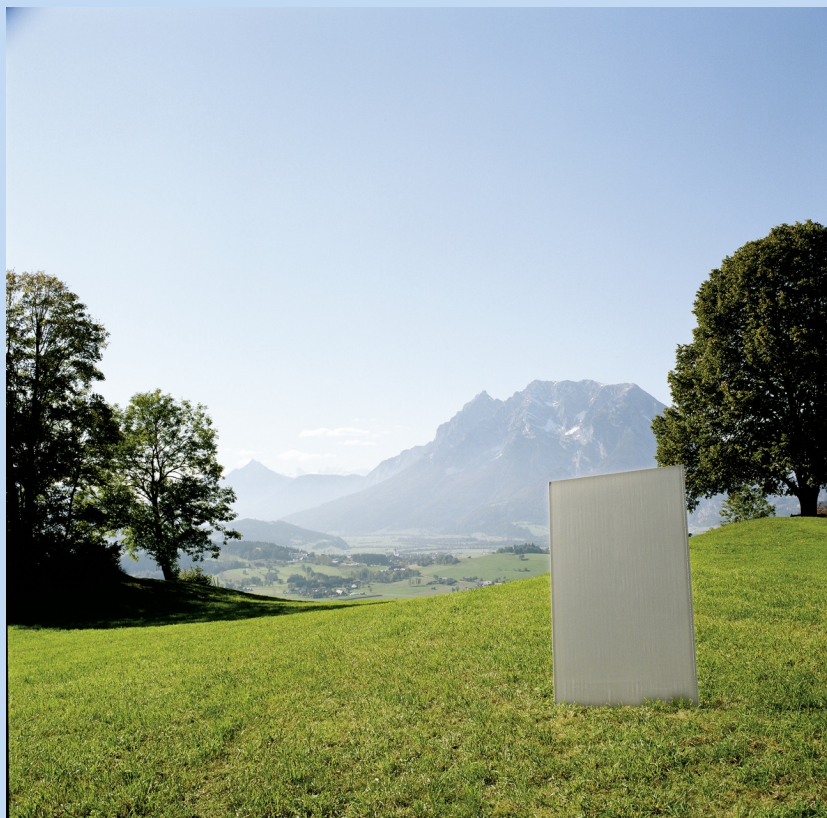


Table of contents

| | |
|---|----|
| Imprint | 4 |
| Tracking of versions, changes | 5 |
| Scope | 6 |
| Requirements on the layout of the EPD | 6 |
| Content of the EPD | 6 |
| 1 General information | 7 |
| 2 Product | 8 |
| 2.1 General product description | 8 |
| 2.2 Application field | 8 |
| 2.3 Standards, guidelines and regulations relevant for the product | 8 |
| 2.4 Technical data | 9 |
| 2.5 Basic/auxiliary materials | 10 |
| 2.6 Production process | 13 |
| 2.7 Packaging | 13 |
| 2.8 Conditions of delivery | 14 |
| 2.9 Transport to the construction site | 14 |
| 2.10 Processing / installation | 14 |
| 2.11 Use stage | 14 |
| 2.12 Reference Service Life (RSL) | 14 |
| 2.13 End of life stage | 15 |
| 2.14 Further information | 15 |
| 3 LCA Calculation Rules | 15 |
| 3.1 Declared Unit / Functional Unit | 15 |
| 3.2 System Boundary | 16 |
| 3.3 Flow chart of processes / stages in the life cycle | 18 |
| 3.4 Estimations and assumptions | 18 |
| 3.5 Cut-off criteria | 18 |
| 3.6 Allocation | 18 |
| 3.7 Comparability | 18 |
| 4 LCA: Scenarios and further technical information | 19 |
| 4.1 A1-A3 product stage | 19 |
| 4.2 A4-A5 construction process stage | 19 |
| 4.3 B1-B7 Use stage | 20 |
| 4.4 C1-C4 End-of-life-stage | 22 |
| 4.5 D Potential for reuse and recycling | 23 |
| 5 Information on data quality and data selection in accordance with EN 15941 | 24 |
| 5.1 Basics for the description of data quality | 24 |
| 5.2 Description of the temporal, geographical and technological representativeness of the product data | 24 |
| 5.3 Explanations on averaging | 25 |
| 5.4 Assessment of the data quality of the life cycle inventory data | 25 |
| 5.4.1 Summarized assessment in the EPD | 25 |
| 5.4.2 Documentation and evaluation of the raw data and the inventory analysis in the project report | 25 |
| 5.4.3 Documentation of the generic and specific data used in the project report | 25 |
| 5.4.4 Assessment of the data quality of the relevant data in the project report | 26 |
| 5.4.5 Checking the mass balance in the project report | 26 |
| 5.4.6 Proof of avoidance of double counting in the valuation of electricity and all other relevant energy | 26 |
| 5.4.7 Documentation to support any statement contained in the EPD in the project report | 27 |
| 5.4.8 General note | 27 |
| 6 LCA-results | 27 |

| | |
|---|----|
| 7 LCA: Interpretation | 31 |
| 8 Presentation of the representativeness of average EPD | 31 |
| 9 Literature | 32 |
| 10 Directory and Glossary | 32 |
| 10.1 Abbreviations | 32 |
| 10.1.1 Abbreviations as per EN 15804 | 32 |
| 10.1.2 Abbreviations as per PCR on hand | 32 |
| I. Documentation of the data collection and calculation procedure | 33 |
| II. Detailed table of basic substances | 33 |
| III. Life cycle inventory, input-output tables, LCA model | 33 |
| IV. Description of the data quality of authoritative data according to the ILCD data format | 34 |
| list of illustrations | 38 |
| table directory | 38 |

Imprint

Publisher:

Bau EPD GmbH

Seidengasse 13/3

1070 Vienna

Austria

web: www.bau-epd.at

mail: office@bau-epd.at

tel: +43664 2427429

© Bau EPD GmbH

Picture credits Cover picture:

Knauf GmbH

Tracking of versions, changes

Table 1: 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 changes. Index now included. | 2019-06-07 |
| 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 France totals columns in results tables, minor editorial changes (created SR, checked FG and released SR) | 2024-10-10 |
| 19.0 | Redundancy in Chapter 2.9 removed, Annexes 3 and 4 have been exchanged; Annex 3 mandatory, Annex 4 only informative, minor editorial changes (created SR, checked FG and released SR) | 2025-02-25 |

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
- C-PCR: None currently published for gypsum boards

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 www.bau-epd.at).

- 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).

There are 4 categories of content parts/requirements in the structure für EPDs:

1. category: generally required content for the individual chapters

2. category: specific notes for the creation of an EPD for the construction material in the scope

3. category: specific LCA-rules for the construction material in scope that must be considered when creating the EPD and underlying LCA study.

4. category: 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). This information is free to choose whether to declare or not and indications can be delivered by the holder of the declaration on an optional basis.

Content of the EPD

In this section you will find all the required content elements of the EPD.

1 General information

Product name

Name and description of product

Declaration number

To be accorded with Bau EPD GmbH

Declaration data

Specific data or average data

Declaration based on:

MS-HB version dated dd.mm.yyyy:

Name of PCR:

PCR Code:

Version: *XX, dated dd.mm.yyyy*

(PCR tested and approved by the independent expert committee = "PKR-Gremium")

Version M-14A2 Content and format template:

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

From cradle to ...

LCA-method: Cut-off by classification

Database, Software, Version

Declaration of background database, Software used and both its versions

Version Characterisation Factors: Quelle, Version

Declared Product / Declared Unit

Description of the declared product and declared unit/functional unit

Number of datasets in EPD Document: XX

Range of validity

The products, plants and their countries of location on whose data the LCA is based and for which the declaration applies must be named.

In the case of average EPDs, reference must be made to this type of EPD.

The representativeness of the declaration with regard to the production volume covered by the LCA and the technology used must be shown.

The CEN standard EN 15804:2019+A2+corr2021 serves as the core-PCR. The c-PKR of CEN EN XXXXXX was applied.

Independent verification of the declaration according to ISO 14025:2010

internally or externally

Verifier 1: Name

Verifier 2: Name

Author of the Life Cycle Assessment

Name of the author/Institution

Address

Postal Code

Country

Holder of the Declaration

Name of the manufacturer/holder of declaration

Address

Postal Code

Country

Owner, Publisher and Programme Operator

Bau EPD GmbH

Seidengasse 13/3

1070 Vienna

Austria

Signature Head of conformity assessment body

Signature(s) verifier(s)

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

2 Product

Product information must be provided in this section.

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 plant locations for the respective product categories must be specified; alternatively, reference can be made to an overview in the appendix (mandatory information in the project report and 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.

2.3 Standards, guidelines and regulations relevant for the product

The applicable standard(s) or a comparable national regulation must be named.

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 2.

Table 2: 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 3: Technical data of the declared construction product (Table normative, only relevant data for the specific data 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 gypsum board) - threshold value (ÖNORM EN 520) | | N |
| Bending strength in the longitudinal direction (for gypsum gypsum board - ÖNORM B 3410) | | N |
| Bending strength in transverse direction (for gypsum gypsum board - ÖNORM B 3410) | | N |
| Bending modulus of elasticity in the longitudinal direction (for gypsum gypsum board - ÖNORM B 3410) | | N/mm ² |
| Flexural modulus of elasticity in the transverse direction (for gypsum 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 behavior 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 ÖNORM EN 12524, but a measured value according to ÖNORM EN 12664, the test conditions must also be specified (e.g. λ_{10} , dry)

2) Mean bulk density

For individual EPDs, the technical data of the product must be listed as in the required tables.

For average EPD ("Sector or Branch-EPD", "Group EPD" or "EPD from Associations") the technical tables 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-%.

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 (ECHA^[2]). 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.

^[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

^[2] European Chemicals Agency: <http://echa.europa.eu/de>

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

Table 4: 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 |

x) **Optional: Footnote for each component with a brief explanation of the material and raw material extraction (recycling, etc.)**

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.

⁹⁾ Only used for impregnated company X GKBI and company X GKFI boards. Impregnation with a water-repellent agent can reduce the water absorption of the boards, making them suitable for use in wet rooms.

¹⁰⁾ Only used for fire protection boards Company X GKF and Company X GKFI. Glass fiber reinforcements increase the fire resistance of the panels. Glass fibers are amorphous fibers made from molten glass raw materials.

2.6 Production process

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.



Image 1: Gypsum board manufacturing process; source: Knauf GesmbH

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)
- 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 the construction site

Description of the delivery:

Routes and means of transport need to be described.

2.10 Processing / installation

Description of way of treatment, used machines, tools, dust collection etc., auxiliary materials as well as measures of noise reduction.

References to rules of technology and occupational health and safety and environmental protection are possible.

References to detailed processing guidelines and information on safe processing (safe use instruction sheet) from the manufacturer are desirable.

If waste from packaging, for example, is present, this should also be indicated.

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

Example: The energy for installation is neglected. A sensitivity analysis concluded 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.

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

Table 5: Reference service life (RSL)

| Characterization | value | unit |
|--|-------|------------------|
| Gypsum plasterboard and gypsum fiberboard in all applications | | years |
| Declared product properties (at the factory gate) and details of the design, etc. | | Individual units |
| parameters for the intended use (if specified by the manufacturer), including indications for appropriate use and instructions for use | | Individual units |
| The assumed quality of workmanship, if carried out according to the manufacturer's specifications | | Individual units |
| Outdoor conditions (for outdoor applications), e.g. weather conditions, pollutants, UV and wind exposure, building orientation, shading, temperature | | Individual units |
| Indoor conditions (for indoor use), e.g. temperature, humidity, chemical exposure | | Individual units |
| Conditions of use, e.g. frequency of use, mechanical stress | | Individual units |
| Inspection, maintenance, cleaning. e.g. required frequency, type and quality as well as replacement of components | | 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 PCR 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 disposal 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

This section lists LCA calculation rules that apply in addition to or supplement existing international and national standards and regulations.

3.1 Declared Unit / Functional Unit

The declared or functional unit, the mass reference and the conversion factor to 1 kg must be stated in the table provided as declared.

If an average EPD is prepared, the average values used in the LCA and their range must be stated. Reference should be made 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 6: Declared unit 1 m²

| characterization | value | unit |
|--------------------------------------|-------|-------------------|
| declared unit | 1 | m ² |
| Layer thickness | | m |
| gross density for conversion into kg | | kg/m ³ |
| Weight for conversion into kg | | kg/m ² |

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 7: Functional unit, example 1 m²

| characterization | value | unit |
|--------------------------------------|-------|-------------------|
| Functional unit | 1 | m ² |
| Layer thickness | | m |
| gross density for conversion into kg | | kg/m ³ |
| Weight for conversion into kg | | kg/m ² |

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 the following figure. Undeclared modules are to be marked with ND (= not declared).

| PRODUCT STAGE | | | CON- STRUCTION PROCESS STAGE | | USE STAGE | | | | | | | END-OF-LIFE STAGE | | | | 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 |
| | | | | | | | | | | | | | | | | |

Image 2: Table: Life cycle modules

X = included in LCA; ND = Module 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 estimates that are important for the interpretation of the LCA must 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 background 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 further 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

According to EN 15804, no technical scenario information is required for modules A1-A3 because the balancing of these modules is the responsibility of the manufacturer and may not be changed by the user of the LCA.

In the EPD, the emission factors of the carbon footprint of the electricity mix used must be stated in XX kg CO₂e/kWh.

Indication of the energy data sets used is mandatory. Minimum: Indication of whether residual mix or self-modeled data sets were used. The mix of energy sources should be specified/displayed. Information on whether certificates of origin (Guarantees of Origin) are used must be provided.

4.2 A4-A5 construction process stage

The following table and the units listed must be used for calculation the environmental impact of the transport phase.

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

| Parameters to describe the transport to the building site (A4) ^{x)} | value | Quantity unit | per |
|---|-------|-------------------|-----|
| 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 ≥ 1 for compressed or nested packaged products) | | - | |

^{x)} 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.

The following table and the units listed must be used for calculation the environmental impact of the installation into the building.

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) | value | Quantity per unit |
|--|-------|--------------------------|
| Ancillary materials for installation (specified by material); | | kg/t t/t l/t |
| Installation aids (specified by type) | | - |
| Water use | | m ³ /t l/t |
| Other resource use | | kg/t t/t l/t |
| Electricity demand | | kWh or MJ/t |
| Other energy carrier(s): ... | | kWh or MJ/t |
| Wastage of materials on the building site before waste processing, generated by the product's installation (specified by type) | | kg/t |
| 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/t |
| Direct emissions to ambient air, soil and water | | kg/t |

4.3 B1-B7 Use stage

Reference Service life: [a]

Information on B1 optional as long as no horizontal test standards are available. Otherwise 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)“

| Parameters maintenance (B2) | value | unit |
|--|-------|--|
| Maintenance process | | description or source where description can be found |
| Maintenance cycle | | number per RSL or year |
| Ancillary materials for maintenance, e.g. cleaning agent, specify materials | | kg/cycle |
| Waste material resulting from maintenance (specify materials) | | kg |
| Net fresh water consumption during maintenance | | m ³ |
| Energy input during maintenance, e.g. vacuum cleaning, energy carrier type, e.g. electricity, and amount, if applicable and relevant | | kWh |

Table 11: Description of the scenario „repair (B3)“

| Parameters repair (B3) | value | unit |
|--|-------|--|
| Repair process | | description or source 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, specified by materials | | kg or kg/cycle |
| Waste material resulting from repair, (specified by materials) | | kg |
| Net fresh water consumption during repair | | m ³ |
| Energy use during the repair, e.g. crane use, type and quantity of energy source, e.g. electricity, where appropriate and relevant | | kWh/RSL, kWh/cycle |

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 activity, energy carrier type, e.g. electricity and amount if applicable and relevant | | kWh |
| Exchange of worn parts during the product's life cycle, e.g. zinc galvanised steel sheet, specify materials | | kg |

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

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

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

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).

(Collective procedures and return procedures must be defined separately (including technical details) in a footer).

Table 15: Description of the scenario „Disposal of the product (C1 to C4)“

| Parameters for End-of-Life stage (C1-C4) | value | unit |
|---|-------|---|
| Collection process specified by type | | kg collected separately |
| | | 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 |

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.

4.5 D Potential for reuse and recycling

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

(Substituted primary products or technologies must be defined separately (including technical details) in a footer).

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

| 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 |

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.

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

This section provides information on data quality and selection in accordance with EN 15941.

5.1 Basics 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 modeled 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 a sector:

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

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 Explanations on averaging

For EPDs that cover an average environmental quality for several products or several locations, the averaging process must be explained.

In Chapter 7 LCA: Interpretation, the range of values and the variation of the impact assessment must be described. The results in the core indicators for the environmental impacts of the individual products or sites should not differ significantly. If major differences in the 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

The following sections describe the assessments of the data quality of the life cycle inventories.

5.4.1 Summarized 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 modeling 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 authoritative data.

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 the inventory analysis 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 relevant 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 3 - Life cycle inventory, input-output tables, LCA model, tables 4 and 5 show 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.

If a more detailed assessment of the data quality is carried out than with Annex 3 (this is voluntary), it is recommended to use the ILCD format as described in Annex 4 analogue to EN 15941.

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 Checking 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 valuation 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 of mineral insulating products per declared/functional unit

| Parameter | unit | A1-A3 | A4 | A5 | B1 | B2 | B5 | B6 | B7 | C1 | C2 | C3 | C4 | D |
|------------------|------------------------|-------|----|----|----|----|----|----|----|----|----|----|----|---|
| GWP total | kg CO ₂ eq. | | | | | | | | | | | | | |
| GWP fossil fuels | kg CO ₂ eq. | | | | | | | | | | | | | |
| GWP biogenic | kg CO ₂ eq. | | | | | | | | | | | | | |
| GWP luluc | kg CO ₂ 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. | | | | | | | | | | | | | |
| POCP | kg NMVOC eq. | | | | | | | | | | | | | |
| ADPE | kg Sb eq. | | | | | | | | | | | | | |
| ADPF | MJ H _u | | | | | | | | | | | | | |
| WDP | m3 Welt eq. entz. | | | | | | | | | | | | | |

Legend:

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 = Eutrophierungspotenzial; 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 | Unit | A1-A3 | A4 | A5 | B1 | B2 | B5 | B6 | B7 | C1 | C2 | C3 | C4 | D |
|-----------|-------------------|-------|----|----|----|----|----|----|----|----|----|----|----|---|
| PM | disease incidence | | | | | | | | | | | | | |
| IRP | kBq U235 eq. | | | | | | | | | | | | | |
| ETP-fw | CTUe | | | | | | | | | | | | | |
| HTP-c | CTUh | | | | | | | | | | | | | |
| HTP-nc | CTUh | | | | | | | | | | | | | |
| SQP | dimension-less | | | | | | | | | | | | | |

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 quality index

The following figure 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 |
|--|---|------------|
| ILCD-Type 1 | GWP Global Warming Potential | none |
| | ODP Ozone Depletion Potential | none |
| | PM Particulate Matter | none |
| ILCD-Type 2 | Acidification potential, Accumulated Exceedance (AP) | none |
| | Eutrophication potential, Fraction of nutrients reaching freshwater end compartment (EP-freshwater) | none |
| | Eutrophication potential, Fraction of nutrients reaching marine end compartment (EP-marine) | none |
| | Eutrophication potential, Accumulated Exceedance (EP-terrestrial) | none |
| | Formation potential of tropospheric ozone (POCP) | none |
| | Potential Human exposure efficiency relative to U235 (IRP) | 1 |
| ILCD-Type 3 | Abiotic depletion potential for non-fossil resources (ADP-minerals&metals) | 2 |
| | Abiotic depletion potential for fossil resources (ADP-fossil) | 2 |
| | Water (user) deprivation potential, deprivation-weighted 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 impact category deals mainly with the eventual impact of low dose ionizing 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. | | |

Image 3: Table: Classification of disclaimers to the declaration of core and additional environmental impact indicators

Table 19: Parameters to describe the use of resources

| Para-meter | unit | A1-A3 | A4 | A5 | B1 | B2 | B5 | B6 | B7 | C1 | C2 | C3 | C4 | D |
|------------|-------------------|-------|----|----|----|----|----|----|----|----|----|----|----|---|
| 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 | m ³ | | | | | | | | | | | | | |

Legend:

PERE = Renewable primary energy as energy carrier; PERM = Renewable primary energy resources as material utilization; PERT = Total use of renewable primary energy resources; PENRE = Non-renewable primary energy as energy carrier; PENRM = Non-renewable primary energy as material utilization; PENRT = Total use of non-renewable primary energy resources; SM = Use of secondary material; RSF = Use of renewable secondary fuels; NRSF = Use of non-renewable secondary fuels; FW = Use of fresh water

Table 20: Parameters describing LCA-output flows and waste categories

| Para-meter | unit | A1-A3 | A4 | A5 | B1 | B2 | B5 | B6 | B7 | C1 | C2 | C3 | C4 | D |
|------------|------|-------|----|----|----|----|----|----|----|----|----|----|----|---|
| HWD | kg | | | | | | | | | | | | | |
| NHWD | kg | | | | | | | | | | | | | |
| RWD | kg | | | | | | | | | | | | | |
| CRU | kg | | | | | | | | | | | | | |
| MFR | kg | | | | | | | | | | | | | |
| MER | kg | | | | | | | | | | | | | |
| EEE | MJ | | | | | | | | | | | | | |
| EET | MJ | | | | | | | | | | | | | |

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 21: 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 CO₂

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 assessed sites and/or products, an additional explanation must be provided.

With regard to Module D, it must be pointed out in the interpretation in the EPD that the benefits and burdens lie outside the product system boundaries. Graphs for interpreting the results of the life cycle must 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 also be interpreted without graphs; it is recommended that graphs are only included 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 Presentation of the representativeness of average EPD

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

1. The market(s) for which the average EPD are representative;
2. 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 labeling 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 guidance

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

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

Management system handbook including applicable documents from Bau EPD GmbH

10 Directory and Glossary

At this point, lists of figures, tables and other necessary lists should be included.

10.1 Abbreviations

Abbreviations not used in the EPD document should be deleted:

10.1.1 Abbreviations as per EN 15804

Table 22: 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 |

10.1.2 Abbreviations as per PCR on hand

Table 23: Abbreviations as per PCR on hand

| | |
|---------|---|
| CE-mark | french: Communauté Européenne or Conformité Européenne = EC certificate of conformity |
|---------|---|

I. Documentation of the data collection and calculation procedure

Table, text

II. Detailed table of basic substances

Table, text

III. Life cycle inventory, 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.

The following table 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.

| Process | Used data | | Time-related representativity | | Geographical representativity | | Technological representativity | |
|--|--|------------------|-------------------------------|---------------|-------------------------------|---------------|--------------------------------|---------------|
| | Name of dataset | Data set source | Description | Quality level | Description | Quality level | Description | Quality 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 |
| <i>Valid for all life cycle stages</i> | | | | | | | | |
| <i>A1–A3</i> | | | | | | | | |
| <i>A4</i> | | | | | | | | |
| <i>A5</i> | | | | | | | | |
| <i>B1–B7</i> | | | | | | | | |
| <i>C1</i> | | | | | | | | |
| <i>C2</i> | | | | | | | | |
| <i>C3</i> | | | | | | | | |
| <i>C4</i> | | | | | | | | |
| <i>Module D from A5</i> | | | | | | | | |
| <i>Module D from C1–C4</i> | | | | | | | | |

Image 4: Table: 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 | | Aspect of precision | Aspect of completeness | Aspect of consistency |
|--|--|------------------|---------------------|------------------------|-----------------------|
| Example | Name of dataset | Data set source | Description | Description | Description |
| Transport | Transport, freight, lorry >32 metric ton, EURO6 (RER) transport, freight, lorry >32 metric ton, EURO6 Cut-off, S | ecoinvent v3.9.1 | | | |
| <i>Valid for all life cycle stages</i> | | | | | |
| <i>A1-A3</i> | | | | | |
| <i>A4</i> | | | | | |
| <i>A5</i> | | | | | |
| <i>B1-B7</i> | | | | | |
| <i>C1</i> | | | | | |
| <i>C2</i> | | | | | |
| <i>C3</i> | | | | | |
| <i>C4</i> | | | | | |
| <i>Module D from A5</i> | | | | | |
| <i>Module D from C1-C4</i> | | | | | |

Image 5: Table: Relevant process data with documentation of the data sets used, including description of precision, consistency and completeness in accordance with EN 15941

IV. Description of the data quality of authoritative data according to the ILCD data format

If a more in-depth assessment of data quality than Annex 3 is performed (this is optional), it is recommended to use the ILCD format as described below:

The International Reference Life Cycle Data (ILCD) data format uses a standardized nomenclature and classification of data to provide metadata and environmental information for generic and specific life cycle inventory and life cycle assessment for both process module and system datasets used in product life cycle assessment. The ILCD format is composed of fields that are required, recommended or optional within the ILCD. Details of special data quality criteria from the ILCD are shown for information purposes (source: EN 15941).

Table 24: Time related coverage

| Field name | Requirement Compliance | Compliance requirement type | Value |
|--|------------------------|------------------------------|-------|
| Data collection period (text) | optional | optional | |
| Reference year (Year) | recommended | ILCD documentation-compliant | |
| Data set valid until: (Year) | recommended | ILCD documentation-compliant | |
| Time representativeness description | 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 | |

Table 25: Geographical coverage

| Field name | Requirement Compliance | Compliance requirement type | Value |
|--|------------------------|-----------------------------------|-------|
| Location | recommended | ILCD format schema valid data set | |
| Latitude and Longitude | optional | optional | |
| Geographical description representativeness | 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 | |

Table 26: Technological coverage

| Field name | Compliance requirement | Compliance requirement type | Value |
|--|------------------------|------------------------------|-------|
| 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 | |

Table 27: Aspect of Precision

| Field name | Compliance requirement | Compliance requirement type | Value |
|----------------------------------|------------------------|-----------------------------|-------|
| Mean amount | optional | optional | |
| Uncertainty distribution type | optional | optional | |
| Relative Standard deviation in % | optional | optional | |
| Comment | optional | optional | |

Table 28: Aspect of Completeness

| Field name | Compliance requirement | 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 | |

Table 29: Aspect of Consistency

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

Table 30: Sources of data

| Field name | Compliance requirement | 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 and combination principles / explanations | recommended | ILCD documentation-compliant | |
| Sampling procedure | optional | optional | |

List of illustrations

| | |
|--|----|
| Image 1: Gypsum board manufacturing process; source: Knauf GesmbH | 13 |
| Image 2: Table: Life cycle modules | 17 |
| Image 3: Table: Classification of disclaimers to the declaration of core and additional environmental impact indicators | 29 |
| Image 4: Table: 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 | 33 |
| Image 5: Table: Relevant process data with documentation of the data sets used, including description of precision, consistency and completeness in accordance with EN 15941 | 34 |

Table directory

| | |
|---|----|
| Table 1: Tracking of versions | 5 |
| Table 2: Product specific standards | 9 |
| Table 3: Technical data of the declared construction product (Table normative, only relevant data for the specific data must be declared) | 10 |
| Table 4: base materials in mass-% (example) | 12 |
| Table 5: Reference service life (RSL) | 15 |
| Table 6: Declared unit 1 m ² | 16 |
| Table 7: Functional unit, example 1 m ² | 16 |
| Table 8: Description of the scenario „Transport to building site (A4)“ | 19 |
| Table 9: Description of the scenario „Installation of the product in the building (A5)“ | 20 |
| Table 10: Description of the scenario „maintenance (B2)“ | 21 |
| Table 11: Description of the scenario „repair (B3)“ | 21 |
| Table 12: Description of scenario „replacement (B4)“ | 21 |
| Table 13: Description of scenario „refurbishment (B5)“ | 22 |
| Table 14: Description of scenarios „energy (B6)“ resp. „Water (B7)“ | 22 |
| Table 15: Description of the scenario „Disposal of the product (C1 to C4)“ | 23 |
| Table 16: Description of the scenario „re-use, recovery and recycling potential (module D)“ | 23 |
| Table 17: Parameters to describe the environmental impact of mineral insulating products per declared/functional unit | 27 |
| Table 18: Additional environmental indicators | 28 |
| Table 19: Parameters to describe the use of resources | 30 |
| Table 20: Parameters describing LCA-output flows and waste categories | 30 |
| Table 21: Information for description biogenic carbon content at factory gate | 31 |
| Table 22: Abbreviations as per EN 15804 | 32 |
| Table 23: Abbreviations as per PCR on hand | 32 |
| Table 24: Time related coverage | 34 |
| Table 25: Geographical coverage | 35 |
| Table 26: Technological coverage | 35 |
| Table 27: Aspect of Precision | 36 |
| Table 28: Aspect of Completeness | 36 |
| Table 29: Aspect of Consistency | 36 |
| Table 30: Sources of data | 37 |