

PCR 2007:08

DRAFT VERSION 5.0 FOR OPEN CONSULTATION. DO NOT USE OR CITE.

VALID UNTIL: TO BE ADDED BY SECRETARIAT





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INTRODUCTION TO OPEN CONSULTATION

This draft PCR is available for open consultation until 2023-02-19.

Feel free to forward the draft to any other stakeholder you might think is relevant, including colleagues and other organisations.

We are interested in comments from stakeholders on:

- General
 - Alignment with PCRs available in other programmes for type III environmental declarations, industry-specific LCA guides or similar.
- Scope of PCR
 - Product category definition and description
 - Classification of product category using CPC codes
- Goal and scope, life cycle inventory and life cycle impact assessment
 - Functional unit/declared unit
 - System boundary
 - o Allocation rules
 - Data quality requirements
 - o Recommended databases for generic data
 - Impact categories and impact assessment methodology
- Additional information

Comments may sent directly to the PCR Moderator (contact details available in Section 1). There is a template for comments on www.environdec.com that may be used.

For questions about the PCR, please contact the PCR moderator. For general questions about the International EPD® System, EPD or PCR development, please contact the Secretariat via pcr@environdec.com.



1 INTRODUCTION

This document constitutes Product Category Rules (PCR) developed in the framework of the International EPD® System: a programme for type III environmental declarations¹ according to ISO 14025:2006. Environmental Product Declarations (EPD) are voluntary documents for a company or organisation to present transparent information about the life cycle environmental impact for their goods or services.

The rules for the overall administration and operation of the programme are the General Programme Instructions, publicly available at www.environdec.com. A PCR complements the General Programme Instructions and the standards by providing specific rules, requirements and guidelines for developing an EPD for one or more specific product categories (see Figure 1). A PCR should enable different practitioners using the PCR to generate consistent results when assessing products of the same product category.

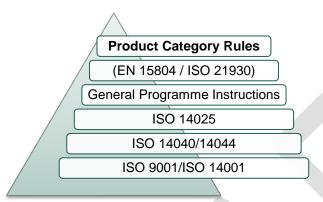


Figure 1 Illustration PCR in relation to the hierarchy of standards and other documents.

Within the present PCR, the following terminology is adopted:

- The term "shall" is used to indicate what is obligatory.
- The term "should" is used to indicate a recommendation, rather than a requirement.
- The term "may" or "can" is used to indicate an option that is permissible

For the definition of terms used in the document, see the normative standards.

A PCR is valid for a pre-determined period of time to ensure that it is updated at regular intervals. The latest version of the PCR is available via www.environdec.com. Stakeholder feedback on PCRs is very much encouraged. Any comments on this PCR document may be given via the PCR Forum at www.environdec.com or sent directly to the PCR moderator during its development or during the period of validity.

Any references to this document should include the PCR registration number, name and version.

The programme operator maintains the copyright of the document to ensure that it is possible to publish, update when necessary, and available to all organisations to develop and register EPDs. Stakeholders participating in PCR development should be acknowledged in the final document and on the website.

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¹ Type III environmental declarations in the International EPD® System are referred to as EPD, Environmental Product Declarations.



2 GENERAL INFORMATION

2.1 ADMINISTRATIVE INFORMATION

Name:	Electricity, steam and hot/COLD water generation and distribution			
Registration number and version:	2007:08, Version 5.0			
Programme:	EPD®			
	The International EPD® System			
Programme operator:	EPD International AB, Box 210 60, SE-100 31 Stockholm, Sweden.			
	Website: www.environdec.com E-mail: info@environdec.com			
PCR moderators:	Karin Lundmark, Vattenfall AB, <u>karin.lundmark@vattenfall.com</u> Lena Landström, Vattenfall AB, <u>lena.landstrom@vattenfall.com</u>			
PCR Committee:	Celsio, EDF, Norsus, Vattenfall AB, Ørsted A/S, Stockholm Exergi, Göteborg Energi, Boverket, IVL Svenska Miljöinstitutet			
Date of publication and last revision:	2022- <mark>mm-DD</mark> (Version 5.0)			
	Version 1.0 was published in 2007. See Section 8 for a version history.			
Valid until:	TO BE ADDED BY THE SECRETARIAT			
Schedule for renewal:	A PCR is valid for a pre-determined time period to ensure that it is updated at regular intervals. When the PCR is about to expire, the PCR Moderator shall initiate a discussion with the Secretariat how to proceed with updating the PCR and renewing its validity.			
	A PCR may be also be updated without prolonging its period of validity, provided significant and well-justified proposals for changes or amendments are presented.			
	See www.environdec.com for the latest version of the PCR.			
	When there has been an update of the PCR, the new version should be used to develop EPDs. The old version may however be used for 90 days after the publication date of the new version, as long as the old version has not expired.			
Standards conformance:	General Programme Instructions of the International EPD® System, version 4.0, based on ISO 14025 and ISO 14040/14044			
	 ISO/TS 14067, Carbon footprint of products Requirements and guidelines for quantification and communication 			
PCR language(s):	This PCR was developed and is available in English. In case of translated versions, the English version takes precedence in case of any discrepancies.			

EPD®

ELECTRICITY, STEAM AND HOT WATER GENERATION AND DISTRIBUTION PRODUCT GROUP CLASSIFICATION: UN CPC 171 AND 173

2.2 SCOPE OF PCR

2.2.1 PRODUCT CATEGORY DEFINITION AND DESCRIPTION

This document provides Product Category Rules (PCR) for the assessment of the environmental performance of electricity, steam and hot/cold water generation and distribution, and the declaration of this performance by an EPD. The product category corresponds to UN CPC 171 and 173.

The product group in the scope of this PCR includes electricity, steam and hot/cold water generated with any technology such as:

- Combustion technologies based on fossil and renewable fuels and peat
- Nuclear technologies
- Hydropower technologies (including pumped storage)
- Wind power technologies
- Ocean technologies (wave, tide)
- Solar technologies (photovoltaic and thermal electric)
- Electrochemical processes (fuel cells)
- Ambient heat, waste heat from other processes and electricity (geothermal technologies, heat pumps and electric boilers)
- District cooling

Any EPDs for other or new technologies shall follow the idea and principles of this PCR and comply with relevant parts and the EPD producer should ask for amendments to this PCR via the process to update PCRs in the General Programme Instructions. Suggestions may be submitted to the PCR moderator.

An EPD can be produced for one conversion plant or a defined set of conversion plants. Examples are:

- Electricity from an individual production facility, e.g. a hydropower plant
- Typical electricity from a type of facility, e.g. a company's portfolio of wind power plants
- An electricity mix typical for a company
- Heat from a district heating system with several heat producing sources
- Cold water from a liquid cooling machines with a wet cooling tower in a standalone production facility

2.2.2 GEOGRAPHICAL REGION

This PCR is applicable to be used globally.

2.2.3 EPD VALIDITY

An EPD based on this PCR shall be valid for a 5-year period starting from the date of the verification report ("approval date"), or until the EPD has been de-registered from the International EPD® System.

An EPD shall be updated and re-verified during its validity if changes in technology or other circumstances have led to:

- an increase of 10% or more of any of the declared indicators of environmental impact,
- errors in the declared information, or
- significant changes to the declared product information, content declaration, or additional environmental information.

If such changes have occurred, but the EPD is not updated, the EPD owner shall contact the Secretariat to de-register the EPD.



3 PCR REVIEW AND BACKGROUND INFORMATION

This PCR was developed in accordance with the process described in the General Programme Instructions of the International EPD[®] System, including PCR review and open consultation.

3.1 PCR REVIEW

3.1.1 VERSION 1.0-4.0

Previous versions of the PCR were reviewed by the Technical Committee of the International EPD® System.

3.1.2 VERSION 5.0

PCR review panel:	The Technical Committee of the International EPD® System. A full list of members available on www.environdec.com . The review panel may be contacted via info@environdec.com .		
	Members of the Technical Committee were requested to state any potential conflict of interest with the PCR moderator or PCR committee, and were excused from the review.		
Chair of the PCR review:	To be added by the Secretariat		
Review dates:	To be added by the Secretariat		

3.2 OPEN CONSULTATION

3.2.1 VERSION 1.0

Version 1.0 was available for open consultation in March 2007, including meeting in Brussels on 2007-03-07.

3.2.2 VERSION 2.0

Version 2.0 was available for open consultation from 2011-09-22 until 2011-11-03.

3.2.3 VERSION 3.0

Version 3.0 was available for open consultation from 2014-09-17 until 2014-11-17.

3.2.4 VERSION 4.0

Version 4.0 of this PCR was available for open consultation from 2019-05-27 until 2019-07-27, during which any stakeholder was able to provide comments by posting on the PCR forum on www.environdec.com or by contacting the PCR moderator.

Stakeholders were invited via e-mail or other means to take part in the open consultation and were encouraged to forward the invitation to other relevant stakeholders. The following stakeholders provided comments during the open consultation, and agreed to be listed as contributors to the PCR and at www.environdec.com:

- Sara Nilsson, WSP
- Sergio Rodriguez, IK Ingenieria
- Rob Rouwette, Start2see
- Ulla-Karin Wendt, Solvina
- Marcus Wendin, Miljögiraff



As of version 4.1, district cooling was added to the scope.

3.2.5 VERSION 5

Version 5.0 of this PCR is available for open consultation from 2022-12-20 until 2023-02-19, during which any stakeholder is able to provide comments by posting on the PCR forum on www.environdec.com or by contacting the PCR moderator.

Stakeholders were invited via e-mail or other means to take part in the open consultation and were encouraged to forward the invitation to other relevant stakeholders. The following stakeholders provided comments during the open consultation, and agreed to be listed as contributors to the PCR and at www.environdec.com:

List of stakeholder names and affiliation to be added after the open consultation

3.3 EXISTING PCRS FOR THE PRODUCT CATEGORY

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

- International EPD® System. www.environdec.com.
- EPD Norge https://www.epd-norge.no
- Product Environmental Footprint (PEF) http://ec.europa.eu/environment/eussd/smgp/PEFCR_OEFSR_en.htm#final

No PCR covering all types of electricity or steam were identified.

There is a Product Environmental Footprint Category Rules (PEFCR) report for photovoltaic modules used in photovoltaic power systems for electricity generation, developed as part of a pilot project. The PEFCR is in version 1.1, the date of publication was 12th February 2019, and it is valid until 31st December 2020. There are some inherent differences between PEFs and EPDs, including indicators and characterisation factors for environment impacts and requirements on datasets for generic data.

EPD-Norge has published "PCR- Part B for photovoltaic modules used in the building and construction industry, including production of cell, wafer, ingot block, solar grade silicon, solar substrates, solar superstrates and other solar grade semiconductor materials"², valid until 2025, which has been adopted by the International EPD® System as a complementary PCR (c-PCR-016) to PCR 2019:14 Construction products. C-PCR-016 is, however, for parts of a photovoltaic system generating electricity, whereas the present PCR covers electricity produced from such a system.

3.4 REASONING FOR DEVELOPMENT OF PCR

This PCR was developed in order to enable publication of Environmental Product Declarations (EPD) for this product category based on ISO 14025, ISO 14040/14044 and other relevant standards to be used in different applications and target audiences.

3.5 UNDERLYING STUDIES

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

See reference list in Section 7.

Available at: https://www.epd-norge.no/getfile.php/1315101-1601554095/PCRer/NPCR%20029%20200%20Part%20B%20for%20photovoltaic%20modules%201.1%20011020.pdf

DATE 2022-MM-DD



ELECTRICITY, STEAM AND HOT WATER GENERATION AND DISTRIBUTION PRODUCT GROUP CLASSIFICATION: UN CPC 171 AND 173

GOAL AND SCOPE. LIFE CYCLE INVENTORY AND LIFE 4 CYCLE IMPACT ASSESSMENT

The goal of this section is to provide specific rules, requirements and guidelines for developing an EPD for the product category as defined in Section 2.2.1.

4.1 **FUNCTIONAL UNIT**

The functional unit shall be defined as 1 kWh net³ of electricity generated and thereafter distributed to the customer and/or 1 kWh of steam or hot/cold water generated and thereafter distributed to the customer.

The functional unit shall be stated in the EPD. In some cases, the product includes several functions, for example both electricity and heat, or regulatory functions. The functions of the product should be described and explained in the EPD, separated into bullets.

The environmental impact shall be given per functional unit during the technical service life of the energy conversion plant based on the status of the plant in the defined reference period.

In the case of pumped storage hydropower, it shall be pointed out in the EPD that the function of pumped storage is to regulate and balance the electricity network, i.e. like a short-term energy storage, rather than to produce electricity.

4.2 REFERENCE SERVICE LIFE (RSL)

Reference service life is given for different technologies in Annex 1

4.3 SYSTEM BOUNDARY

The International EPD® System uses an approach where all attributional processes from "cradle to grave" should be included using the principle of "limited loss of information at the final product". This is especially important in the case of business-to-consumer communication.

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

4.3.1 LIFE CYCLE STAGES

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

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

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

Specific considerations for different technologies are outlined in Sections 4.9.1-4.9.2.10

4.3.1.1. Upstream processes

The upstream module comprises cradle-to-gate environmental information on production and transportation of fuel and auxiliary substances such as e.g. chemicals necessary for energy conversion. The gate is defined as the fence of the conversion plant site.

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

- Production of fuels
 - Extraction of energy resources from nature

^{3 1} kWh net means that electricity or heat used within the power plant is subtracted from the amount of kWh generated in that plant.



- Processing of fuels
- Preparation of fuels
- Fuel storage operation
- Transport of fuels
- Production of auxiliary inputs
 - Extraction of natural resources for auxiliary inputs (fuels and electricity used by suppliers, materials, chemicals)
 - Production of fuels and electricity used by suppliers and auxiliary materials and chemicals
 - Storage of auxiliary materials and chemicals at energy conversion site
 - Transports of auxiliary inputs

Upstream processes not listed may also be included. All elementary flows at resource extraction shall be included, except for the flows that fall under the general cut-off rule in Section 4.5.

The infrastructure associated with the upstream processes comprise construction and decommissioning of and reinvestments in fuel preparation equipment at the site of the energy conversion plant (dryer, mill, etc.) and suppliers' facilities should be included – exclusion shall be motivated according to cut-off rule described in Section 4.5.

Specific considerations for different technologies are outlined in Sections 4.9.1.

4.3.1.2. Core processes

The core processes consist of core operation and core infrastructure. Core operation comprises gate-to-gate environmental information on the operation stage of the energy conversion plant (system) until the delivery point to the distribution system. The handling/treatment/transportation of operational waste and residues is included according to the polluter pays principle.

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

- Energy conversion process
- Handling/preparation/storage processes of any inputs or outputs of the energy conversion performed by the company
- Maintenance (for example lubrication. Reinvestment of components is included in core infrastructure, see below)
- Any operations of reserve power and reserve heat
- Transportation on site and inspection trips

The technical system shall not include:

- Business travel of personnel
- Travel to and from normal workplace by personnel
- Research and development activities

Core infrastructure, i.e. construction, reinvestments and decommissioning of the energy conversion plant (system) including also other buildings, fuel preparation equipment, waste storages, roads, etc. on site shall be included.

Manufacturing processes not listed may also be included. The production of the raw materials used for production of all product parts shall be included. A minimum of 99% of the total mass of materials used for the infrastructure shall be included.

Specific considerations for different technologies are outlined in Section 4.9.2.

4.3.1.3. Downstream processes

The downstream processes comprise distribution of the products to the customer. The processes after the power plant transforming process to the customer meter are included or for thermal energy from delivery point to the distribution system of steam or hot water to the customer central unit.

The use stage of electricity, steam and hot water fulfils various functions in different contexts and is therefore excluded from the downstream module as well as the end-of-life of the products.



4.3.2 OTHER BOUNDARY SETTING

4.3.2.1. Boundary towards nature

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

4.3.2.2. Time boundaries

Input and output data of the core module shall reflect one reference year or an annual average of a defined reference period and be representative during the validity of the EPD. Concerning LULUC the analysed period shall at least cover the crops rotation period, but not longer than 100 years.

4.3.2.3. Geographical boundaries

Data for core operation shall be site-specific. Data for core infrastructure should be site-specific.

4.3.2.4. Risk assessment

Environmental impacts due to accidents and undesired events are not part of the LCA but part of the environmental risk assessment to be reported under Additional environmental information.

Environmental burdens in conjunction with mishaps occurring more often than once in three years are considered to belong to normal operation and are part of the LCA (example: smaller frequent oil spills from hydropower stations to the river due to leaking packings). Events with environmental impact that happen less frequent than once in three years belong to the environmental risk assessment (example: the rupture of a Kaplan turbine hub leading to a sudden larger oil emission).

4.3.2.5. Boundaries in the life cycle

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

4.3.2.6. Boundaries towards other technical systems

See Section 4.6.2.

4.4 SYSTEM DIAGRAM

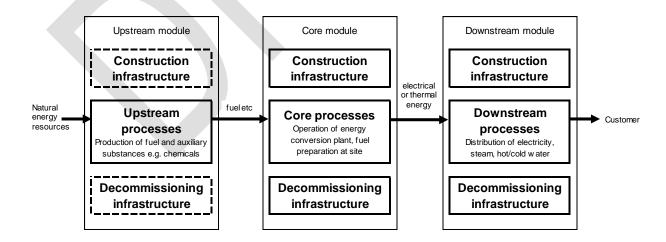


Figure 2 System diagram illustrating the processes that are included in the product system, divided into upstream, core and downstream processes. Full lines indicate processes that shall be included and dotted those that should be included. Note that distribution losses are included in the downstream processes.

DATE 2022-MM-DD



ELECTRICITY, STEAM AND HOT WATER GENERATION AND DISTRIBUTION PRODUCT GROUP CLASSIFICATION: UN CPC 171 AND 173

CUT-OFF RULES 4.5

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

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

SPECIFIC CONSIDERATIONS FOR THE CORE MODULE 4.5.1

Core operation

LCI data for a minimum of 99% of total inflows in terms of impact to the core operation shall be included. Inflows not included in the LCA shall be documented in the EPD

Core infrastructure

Regarding core infrastructure the maximum cut-off shall be set to 1%, especially for technologies where the infrastructure causes the main part of the environmental impact. In the case of thermal technologies based on combustion the infrastructure has a minor impact in comparison with the operation and the fuel production and hence construction and dismantling can be handled more roughly.

4.6 ALLOCATION RULES

In all cases of allocation, the 100% rule should be followed thus the sum of impacts for all single products of a process should equal the total burden of this process.

4.6.1 **CO-PRODUCT ALLOCATION**

The following step-wise procedure shall be applied for multifunctional products and multiproduct processes:

- 1. Allocation shall be avoided, if possible, by dividing the unit process into two or more sub-processes and collecting the environmental data related to these sub-processes.
- Where the processes cannot be divided into sub-processes, co-products shall be allocated as follows:
 - Allocation shall be based on physical properties when the difference in revenue from the co-products is low4;
 - In all other cases allocation shall be based on economic values;

Irrespective of the allocation approach chosen for a co-production process or for secondary flows crossing the system boundary between product systems, specific inherent properties of such co-products or flows, for example calorific content, composition [biogenic carbon content, CaO/Ca(OH)z content, etc.], shall not be allocated but always reflect the physical flows.

Note that Waste incineration follows the Polluter pays principle, see the following section, and only processes to make use of the energy after incineration is allocated to energy produced from incineration of waste.

Table 1 Specific allocation rules for Nuclear, hydropower technologies and waste steam or hot water

PROCESS	MAIN PRODUCT AND CO-PRODUCTS	ALLOCATION INSTRUCTION
Nuclear technologies	Nuclear waste	Nuclear fuel reprocessing is a waste treatment service
		stabilizing spent nuclear fuel and shall be allocated to the

⁴ A difference in revenue of 1% is considered very low while a difference in revenue of more than 25% is considered high. A co-product always has a positive value.



PROCESS	MAIN PRODUCT AND CO-PRODUCTS	ALLOCATION INSTRUCTION			
		nuclear power plant operator. The plutonium and MOX fuel are additional assets leaving the reprocessing plant without any burdens.			
		Because most of the depleted uranium is currently stocked, all requirements and emissions of the enrichment step are attributed to the enriched uranium. Because only a small amount of the total depleted uranium produced will ever be used, depleted uranium shall be considered as a waste and listed as such in the inventory.			
Hydropower technologies	Dams	In a river there might be several water reservoirs and hydropower stations and it may be difficult to allocate the emissions due to inundation to a specific station. The allocation should be done by looking at the whole river and take all emissions due to inundation and spread over all kWh generated in the river. The chosen method and allocation approach shall be clearly described and discussed in the EPD.			
NOTE FOR OPEN CONSULTATION: The following text in red is a proposed exception to the main allocation rule of the GPI that would allow waste heat to be free of environmental burden. This is not coherent with other PCRs in that most industries may allocate some of their burden to a waste heat flow that is being utilized in a district heating system when the value of the flow is positive. The proposal does not follow the modularity principle as some environmental burden may be allocated away in an EPD for an industrial process and set to zero in the district heating EPD. The reason for keeping the proposed exception is that in practice the main allocation rule may impact the use of waste heat negatively as the utilization of waste heat is mainly driven from the district heating operator which will now have an increased environmental impact and less incentive to buy this heat.					
Industrial Waste heat	Industrial waste steam or hot water used for energy conversion	Industrial waste steam or hot/cold water that would have been emitted to a recipient (if it were not used in an energy conversion process) is free of environmental burden i.e. only transportation from the industry shall be allocated to the energy conversion system using the steam or hot water. The environmental performance of the industry is in this case not affected whether the energy in the wastewater is used or not. Sometimes the industry changes its process to make the waste steam or hot water usable for energy conversion. In that case a portion of the industries environmental burden shall be allocated to the energy conversion system based on an energy analysis of the industry's processes.			

Results calculated with other allocation methods than the mandatory ones listed above can be reported and discussed as a separate annex.

In case there are several products from an energy conversion plant (system) such as electricity and steam or a waste treatment service and district heat, the LCA results of all products and services provided by this plant, to which impacts have been allocated, shall be reported in the EPD.

4.6.2 ALLOCATION OF WASTE TREATMENT PROCESSES

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

- the recovered material, component or product is commonly used for specific purposes;
- a market or demand, identified e.g. by a positive economic value, exists for such a recovered material, component or product;
- the recovered material, component or product fulfils the technical requirements for the specific purposes and meets the existing legislation and standards applicable to products; and



 the use of the recovered material, product or construction element will not lead to overall adverse environmental or human health impacts.

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

For waste incineration with energy recovery, the end-of-waste state is reached *after* the incineration if the waste incinerator gets paid for incinerating the material (i.e., the material has a negative economic value), which means that the environmental impact of collection, pre-processing and incineration of the waste shall be attributed to the product system generating the waste. Impacts related to making use of the energy, if any, shall however be attributed to the product system using the energy. If the end-of-waste state is reached *before* the incineration/combustion of the waste, the waste shall be considered a secondary fuel and further processing and incineration/combustion of the secondary fuel shall be attributed to the product system using the energy. For example, this is the case if the waste incinerator pays for the material (i.e., the economic value of the material is positive) and all other criteria for the end-of-waste state are fulfilled as well.

The "polluter pays allocation method" in **Fel! Hittar inte referenskälla.** gives a general illustration of the various types of waste treatment options included in different process stages. The area in light green indicates the environmental impact that shall be carried by the waste generator. It is important to note that some flows can be legally defined as waste but have reached the end-of-waste state as defined above and are no longer defined as waste from an allocation standpoint. These can for example be secondary fuels for incineration where the environmental burden falls on the energy produced.

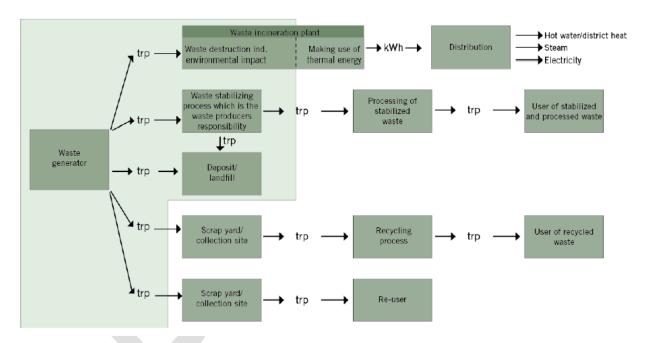


Figure 3 Illustration of the polluter pays allocation principle. NOTE that some wastes that are still legally defined as waste may have reached the end-of-waste state and this figure does no longer apply.

See the GPI for further information and examples.

4.7 DATA QUALITY REQUIREMENTS AND SELECTION OF DATA

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

- specific data (also referred to as "primary data" or "site-specific data"):
 - data gathered from the actual manufacturing plant where product-specific processes are carried out;



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

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

4.7.1 RULES FOR USING GENERIC DATA

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

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

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

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

4.7.2 RECOMMENDED DATABASES FOR GENERIC DATA

No specific databases are recommended for generic data. Data should be used that fulfil the data quality requirements in Section 4.7.

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

Below are further data quality requirement per life-cycle stage. Exceptions to the requirements may be accepted, if justified in the EPD; such exceptions are subject to the approval by the verifier on a case-to-case basis.

4.7.3.1. Upstream processes

Production of fuel for the energy conversion plant

Specific data should be used for amounts of inputs and outputs in following activities:

- production of main fuels, and
- distances for the transportation within the fuel production chain and to the energy conversion plant and type of vehicles.

Selected generic data may be used for



- production of fuels bought on the spot market,
- transportation services (fuel use and emissions in conjunction with transportation),
- resource use and emissions in conjunction with electricity used in suppliers' processes,
- national or regional mixes for electricity generation,
- resource use and emissions in conjunction with production of auxiliary materials and chemicals used in suppliers' processes,
- resource use and emissions in conjunction with treatment of operational waste from suppliers' processes, and
- suppliers' infrastructure.

Production of electricity and fuels used by suppliers and production of input auxiliary material and chemicals for the energy conversion plant

Specific data should be used for large input flows to the core module. Deviations shall be justified. Generic data may be used for production and transportation of input chemicals and auxiliaries as well as for transportation of operational waste from the energy conversion plant and the following waste treatment, destruction, or deposition services.

Upstream infrastructure

Generic data may be used.

4.7.3.2. Core processes

Core operation

Specific data shall be used for amounts of inputs and outputs in following activities/issues:

- operation of energy conversion plant (system of energy conversion plants)
- amounts of fuel and other auxiliary operational inputs
- fuel preparation processes at energy conversion site e.g. drying and grinding
- maintenance activities e.g. inspection trips, lubrication
- operation (also test operation) of reserve power and reserve heat
- distances for the transportation of fuel related waste and type of vehicles
- handling/treatment/storage of fuel related waste
- amounts and type of treatment of other waste

Core infrastructure

Specific data should be used for

- material composition of energy conversion plant
- material composition of fuel preparation equipment /e.g. mill, dryer) and storages
- material composition of facilities for handling of fuel-related waste
- reinvestment rates

Selected generic data may be used for

- manufacture of construction materials and chemicals
- transportation distances
- transportation services (fuel use and emissions in conjunction with transportation)
- construction services
- dismantling services
- waste treatment processes
- national or regional mixes for electricity generation

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resource use and emissions in conjunction with electricity and fuels used during the construction/reinvestment/dismantling processes

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

4.7.3.3. Downstream processes

Specific data shall be used for

distribution losses in steam and hot water distribution systems

Specific data should be used for

typical transmission and distribution losses in the power networks used for delivery of electricity to different customers, defined with respect to connection voltages.

Generic data may be used for

- operation and maintenance of the distribution systems
- transportation

Downstream infrastructure

Generic data may be used for

- material composition of distribution system
- reinvestment rates normally applied
- manufacture of construction materials and chemicals
- transportation distances
- transportation services (fuel use and emissions in conjunction with transportation)
- construction services
- dismantling services
- waste treatment processes
- national or regional mixes for electricity generation
- resource use and emissions in conjunction with electricity used during the construction/reinvestment/dismantling processes

DATA QUALITY DECLARATION

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

ENVIRONMENTAL PERFORMANCE INDICATORS 4.8

The EPD shall declare the default environmental performance indicators and their methods as described at the website (www.environdec.com/indicators), which includes both inventory indicators and indicators of potential environmental impact. Additional mandatory indicators to declare are listed in Section 5.4.4.

The source and version of the impact assessment methods and characterisations factors used shall be reported in the EPD. Alternative regional impact assessment methods and characterisation factors may be calculated and displayed in addition to the default list. If so, the EPD shall contain an explanation of the difference between the different sets of indicators, as they may appear to the reader to display duplicate information.

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

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



Results according to the version 1.0 of the default environmental performance indicators may be presented in an annex to assist EPD-users in understanding the shift in indicators.

4.9 OTHER CALCULATION RULES AND SCENARIOS

4.9.1 UPSTREAM PROCESSES

The following requirements apply to the upstream processes:

- Data referring to processes and activities upstream in a supply chain over which an organisation has direct management control shall be specific and collected on site.
- Data referring to contractors that supply main parts, packaging, or main auxiliaries should be requested from the contractor as specific data, as well as infrastructure, where relevant.
- The transport of main parts and components along the supply chain to a distribution point (e.g. a stockroom or warehouse) where the final delivery to the manufacturer can take place based on the actual transportation mode, distance from the supplier, and vehicle load.
- In case specific data is lacking, selected generic data may be used. If this is also lacking, proxy data may be used.
- For upstream processes modelled with specific data, generation of electricity used shall be accounted for in this priority:
 - 1. Specific electricity mix as generated, or purchased from an electricity supplier, demonstrated by a Guarantee of Origin or similar as provided by the electricity supplier.
 - 2. Residual electricity mix of the electricity supplier on the market.
 - 3. Residual electricity mix on the market.
 - 4. Electricity consumption mix on the market.

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

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

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

Processes that shall be included:

Fuel production (fuel used in the energy conversion plant in question)

- Extraction of natural energy resources
- Processing of fuel
- Preparation of fuel
- Fuel storage process
- Transportation: extraction → processing → energy conversion plant

Production of auxiliary inputs to the energy conversion plant(s) operation:

- Extraction of natural resources for auxiliary inputs (fuels and electricity used by suppliers, materials, chemicals)
- Production of fuels and electricity used by suppliers producing auxiliary inputs
- Storage of auxiliary inputs at energy conversion site
- Transportation: extraction → processing → energy conversion plant

The following should be included:

Upstream infrastructure

- Suppliers' factory buildings
- Suppliers' machines



4.9.2 CORE PROCESSES

The following requirements apply to the core processes:

- Data regarding core operation i.e. the operation of the energy conversion plant or system of energy conversion plants can be gathered from reports to authorities and from the environmental management system or other similar documents as well as from expert estimates (e.g. on processes that will be performed in the future such as dismantling or reinvestment rates). The reference flow shall be an annual average of generated kWh for one year or a period of years. It shall be described in the EPD how the reference flow was calculated.
- For electricity used in the core processes, generation of electricity used shall be accounted for in this priority:
 - 1. Specific electricity mix as generated, or purchased from an electricity supplier, demonstrated by a Guarantee of Origin or similar as provided by the electricity supplier.
 - 2. Residual electricity mix of the electricity supplier on the market.
 - 3. Residual electricity mix on the market.
 - 4. Electricity consumption mix on the market. This option shall not be used for electricity used in processes over which the manufacturer (EPD owner) has direct control⁵.

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

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

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

- Transport from the final delivery point of raw materials, chemicals, main parts, and components (see above regarding upstream processes) to the manufacturing plant/place of service provision should be based on the actual transportation mode, distance from the supplier, and vehicle load, if available.
- Waste treatment processes of manufacturing waste should be based on specific data, if available.
- Regarding the core infrastructure the material composition can be gathered e.g. from the documentation from the construction process, such as plans, invoices, project reports, environmental impact assessments, etc. The need for reinvestments during the technical service life shall be estimated and documented. The reference flow for infrastructure shall be an annual average of produced kWh multiplied by the expected technical service life of the system, i.e. the expected lifetime production of the system. See informative Annex 3 on typical technical service life for different technologies.
- If heat e.g. for use in as district heating is purchased and the conversion technology is unknown, any assumption on the sources shall be conservative. If this has a significant contribution to the results, this shall be clearly stated in the EPD.

4.9.2.1. Combustion technologies based on fossil and renewable fuels and peat⁶

Core operation:

- Energy conversion process of plant(s)
- Direct emissions of air, water and soil pollutants, e.g. main air pollutants like CO, NOx, SOx, etc.
- Maintenance (for example lubrication but not reinvestment of components)
- Reserve power and reserve heat including test operation
- Transportation by-products
- Handling/treatment/deposition of fuel-related waste such as ash or by-products from flue gas cleaning
- Handling/treatment/deposition of other operational waste

Core infrastructure:

⁵ For electricity markets without trade of Guarantees of Origin (or similar), the residual mix will, however, be identical to the consumption mix.

⁶ For further information on waste incineration, see chapter 4.6.1 and 4.6.2



- Energy conversion plant building and other infrastructure including, digging, foundations, roads, etc., within the site, and respective construction processes
- Machinery, cables, flue gas cleaning and waste water treatment equipment and other equipment and reserve power
- CO₂ absorber, air separator, compressor etc. in case of CCS
- Gasifier in the case of gasification
- Pipeline and injection station in case of CCS
- Fuel preparation equipment (e.g. mill, dryer) and fuel storage facilities at energy conversion plant site
- Power plant transformer
- Connection to the power network
- Transportation of inputs and outputs
- Facilities for handling of waste, residues and wastewater
- Reinvestments of material and components during the estimated technical service life

4.9.2.2. Biogas plants based on energy crops, organic waste, dung and manure

Core operation:

- Energy conversion process of plant(s)
- Direct emissions of air, water and soil pollutants, e.g. main air pollutants like CO, NOx, SOx, etc.
- Maintenance (for example lubrication but not reinvestment of components)
- Reserve power and reserve heat including test operation
- Transportation inputs and outputs
- Handling/treatment/deposition of other operational waste

Core infrastructure:

- Energy conversion plant building and other infrastructure including, digging, foundations, roads, etc., within the site, and respective construction processes
- Machinery, cables, flue gas cleaning and waste water treatment equipment and other equipment and reserve power
- Power plant transformer
- Gas cleaning
- Connection to the power grid, district heating network
- Facilities for handling of incoming biomass, waste, residues, and wastewater
- Reinvestments of material and components during the estimated technical service life

4.9.2.3. Nuclear technologies

- Energy conversion process of plant(s)
- Direct emissions of air, water and soil pollutants (e.g. nuclear emissions)
- Maintenance (for example lubrication but not reinvestment of components)
- Reserve power and reserve heat including test operation
- Transportation of waste
- Handling/treatment/deposition of spent nuclear fuel and other radioactive waste
- Handling/treatment/deposition of other operational waste



Core infrastructure:

- Reactor building and other infrastructure including digging, foundations, roads etc within the site, and respective construction processes
- Reactor, machinery, cables, tubes and other equipment for the conversion process and reserve power
- Power plant transformer
- Connection to the power network
- Transportation of inputs and outputs
- Facilities for handling of radioactive waste (on site and elsewhere) and facilities on site for handling of waste, residues and wastewater
- Reinvestments of material and components during the estimated technical service life

4.9.2.4. Hydropower technologies

Core operation:

- Energy conversion process of plant(s) including estimated need of oil, hydraulic liquids and fat as well as potential emissions thereof to the waterways based on the technical standard of the hydropower plant during the validity of the EPD.
- Direct emissions of air, water and soil pollutants (e.g. methane from storages)
- Maintenance (for example lubrication, reinvestment of components is part of the core infrastructure).
- Pump electricity in case of pumped storage
- Inspection trips
- Reserve power including test operation
- Transportation of waste
- Handling/treatment/deposition of operational waste

Core infrastructure:

- Energy conversion plant building and other infrastructure including, digging, foundations, roads, etc., on site
- Machinery, cables and other equipment for the conversion process and reserve power
- Dams, water reservoirs and water ways
- Pump station (in case of pumped storage)
- Power plant transformer
- Connection to the power network
- Transportation of inputs and outputs
- Emissions from inundated land (CO₂, CH₄, COD)

If dismantling is not probable (for example large-scale hydropower) the end of life including dismantling and restoration of land, dams and waterways to some natural conditions may be excluded. In such case the estimated technical service life is the time after which 100% of upgrading and reinvestment has taken place, i.e. 100 % of the machinery and 100 % of concrete in waterways and dams have been replaced including the need for refurbishing groundwork, digging, and transportation of filling material etc. This means that a functional plant is an output of the life cycle.

Typical technical service time may be taken from Appendix 3.

For calculations of emissions from water reservoirs and calculation rules for pumped storage hydropower, see Appendix 4.

4.9.2.5. Wind power technologies

- Energy conversion process of plant(s) including estimated need of oil, hydraulic liquids and fat based on the technical standard
 of the wind power plant during the validity of the EPD
- Maintenance (for example lubrication but not reinvestment of components) including inspection trips.



- Reserve power including test operation
- Transportation of operational waste
- Handling/treatment/deposition of operational waste

Core infrastructure:

- Tower incl. cables and transformer
- Nacelle incl. rotor and blades, generator and gear box
- Foundation including groundwork
- Farm internal power network
- Wind farm transformer station
- Connection to the power network incl. off and onshore sub stations and cables
- Transportation of inputs and outputs
- Facilities for handling of waste, residues and wastewater
- Reinvestments of material and components during the estimated technical service life

4.9.2.6. Ocean technologies (wave, tide)

Core operation:

- Energy conversion process of plant(s) including estimated need of oil, hydraulic liquids and fat as well as potential emissions
 thereof to the water based on the technical standard of the ocean power plant during the validity of the EPD.
- Maintenance (for example lubrication but not reinvestment of components) including inspection trips.
- Reserve power including test operation
- Transportation of operational waste
- Handling/treatment/deposition of operational waste

Core infrastructure:

- Main body, including housing, absorber and ballast
- Moorings (lines, buoys, anchor, foundation)
- Power take off
- Power plant transformer
- Internal power network
- Wave farm transformer
- Connection to the power network incl. off and onshore sub stations and cables
- Transportation of inputs and outputs
- Facilities for handling of waste, residues and wastewater
- Reinvestments of material and components during the estimated technical service life

4.9.2.7. Solar technologies (photovoltaic and thermal electric)

- Energy conversion process of plant(s)
- Maintenance (for example cleaning and inspection but not reinvestment of components)
- Electricity for operation of solar collectors
- Reserve power including test operation
- Transportation of operational waste



Handling/treatment/deposition of operational waste

Core infrastructure:

- Solar cells, solar collectors, mirrors
- Machinery (motors) and cables
- Mechanical BOS (Balance of system) such as frames, fastening devices, support racks, mounting structures, water storage tanks etc.
- Electrical BOS such as inverter, wiring, switches, batteries etc.
- Other infrastructure including, ground preparation, foundations, roads etc.
- Power plant transformer
- Connection to the power network
- Transportation of inputs and outputs

4.9.2.8. Electrochemical processes

Core operation:

- Energy conversion process of plant(s)
- Fuel preparation at energy conversion site e.g. for marine application:
- Fuel bunkering (e.g. pumping, lifting tanks, etc.).
- Fuel storage (e.g. tank used, necessary adjustments to vessel configuration compared to conventional vessels, etc.)
- Maintenance (for example changing filters in the fuel system, lubrication)
- Test operations of reserve power and reserve heat (if relevant)
- Transportation of operational waste
- Handling/treatment/storage of operational waste

Core infrastructure:

- Energy conversion unit (stack, reformer, methanator, etc.)
- Energy conversion plant building and other infrastructure including, digging, foundations, roads etc. within the site, and respective construction processes
- Enclosure of the fuel cell unit
- Machinery, cables and other equipment for the conversion process and reserve power
- Power plant transformer
- Connection to the power network
- Transportation of inputs and outputs
- Facilities for handling of waste, residues or wastewater

4.9.2.9. Ambient heat, waste heat from other processes and electricity (geothermal technologies, heat pumps and electric boilers)

- Energy conversion process of plant(s)
- Direct emissions of air, water and soil pollutants (e.g. refrigerants)
- Maintenance (for example lubrication or refill of cooling media but not reinvestment of components)
- Reserve power and reserve heat including test operation
- Transportation of waste
- Handling/treatment/deposition of operational waste

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Core infrastructure:

- Energy conversion plant building and other infrastructure including, digging, foundations, roads etc. within the site, and respective construction processes
- Machinery, cables and other equipment for the conversion process and reserve power
- Hot water preparation equipment
- Power plant transformer
- Connection to the power network
- Transportation of inputs and outputs
- Facilities for handling of waste, residues and wastewater
- Reinvestments of material and components during the estimated technical service life

4.9.2.10. Cooling

Core operation:

- Energy conversion process of plant(s)
- Direct emissions of air, water and soil pollutants (e.g. refrigerants)
- Maintenance (for example lubrication or refill of cooling media but not reinvestment of components)
- Reserve power and reserve heat including test operation
- Transportation of waste
- Handling/treatment/deposition of operational waste

Core infrastructure:

- Energy conversion plant building and other infrastructure including, digging, foundations, roads etc. within the site, and respective construction processes
- Machinery, cables and other equipment for the conversion process and reserve power
- Equipment
- Power plant transformer
- Connection to the cooling network
- Transportation of inputs and outputs
- Facilities for handling of waste, residues and wastewater
- Reinvestments of material and components during the estimated technical service life

4.9.3 DOWNSTREAM PROCESSES

For distribution (of generated electricity, steam and hot water) the following items shall be included in the LCA calculations:

- Average transmission/distribution losses associated with the transmission and distribution of electricity to a customer, defined with respect to connection voltage.
- For heat, steam and hot water, average distribution losses in the distribution system used.

The following items should be included in the LCA calculations

- Operation and maintenance of the distribution systems including transportation and specific emissions of e.g. oil, Zn, Cd, SF₆.
- Infrastructure of the distribution system, construction, reinvestments and dismantling (end of life) should be included in the LCA.
- Power lines and power poles
- Cables
- Switch yards and transformer stations



- Ground work
- For downstream processes modelled with specific data, generation of electricity used shall be accounted for in this priority:
 - Specific electricity mix as generated, or purchased from an electricity supplier, demonstrated by a Guarantee of Origin or similar as provided by the electricity supplier.
 - 2. Residual electricity mix of the electricity supplier on the market.
 - 3. Residual electricity mix on the market.
 - Electricity consumption mix on the market.

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

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

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

The technical service life of the infrastructure shall be defined. The reference flow for infrastructure shall be calculated, as the technical service lifetime multiplied by the amount of kWh distributed in the system during an annual average of a reference period.

Input data may be collected from databases or other sources.

The need for reinvestments during the technical service life should be estimated and included in the LCA.

4.9.4 SPECIFIC CALCULATION RULES FOR GHG EMISSIONS

4.9.4.1. Bio-derived fuels and greenhouse gases

The question of CO_2 or climate neutrality of bio-derived fuels is debated. Apart from emissions from machines in conjunction with gathering, harvesting, processing and from drying, milling and transportation etc., there are several issues such as:

- The time gap between combustion emission and uptake in growing biomass leading to a climate impact through an increased radiative forcing.
- The release of CO₂ due to degradation of the underground of biomass such as roots.
- The release of carbon bound in the soil caused by water drainage or mechanical or other ground disturbances before or during felling, cultivation, harvesting etc. forming CO₂ or CH₄.
- The release of CH₄ from the fermentation process, pre-treatment of biomass and post-composting.
- Release of N₂O due to fertilizing.
- Release of N₂O from the soil due to ground preparation.

It is difficult to address the time gap with current LCA methodologies, but all biogenic emissions of CO₂ shall be separately reported unless other recommendations are given at www.environdec.com (see Section 5.4.4.1). It shall however not be accounted for in the GWP-biogenic results provided the fuel is acquired from:

- residues from agriculture or forestry or from food, feed or wood-processing industry or from organic waste, or
- continuous plantations or cultivated areas or from thinning of continuously forested areas.

In continuous plantations and cultivated areas or continuously forested areas the release of CO₂ from underground vegetation and soil as a result of felling or harvesting may be neglected if continuity can be proved, since the CO₂ is assumed to be sequestered again in the next generation of vegetation grown on the area.

Release of N_2O due to fertilizing shall be included, calculated as a share of input nitrogen based on the most recent recommendations of the IPCC (Intergovernmental Panel on Climate Change (IPCC) Guidelines for National Greenhouse Gas Inventories). Release of N_2O from the soil due to land use may be neglected since this is a smaller fraction of the overall N_2O emission.



4.9.4.2. Land use and land use change (GWP-luluc)

Carbon emissions and removals due to land use change, e.g. from high carbon stock land (forest) to lower carbon stock land, shall be modelled following the guidelines of PAS 2050:2011 (BSI 2011). Unless specific land use change values are available, default values for different countries according to PAS 2050:2011 Annex C shall be used. There is a lot of research going on in this area and other references may be more relevant later on. For countries⁷ not listed in PAS 2050:2011, default values provided by the IPCC Guidelines for National Greenhouse Gas Inventories may be applied. Values used and source of data shall be documented and made available to the verifier.

For infrastructure, however, the following 20-year rule of PAS 2050:2011 does <u>not</u> apply: "Where it can be demonstrated that the land use change occurred more than 20 years prior to the assessment being carried out in accordance with this PAS, no emissions from land use change should be included in the assessment as all emissions resulting from the land use change would be assumed to have occurred prior to the application of the PAS."

Any assumptions made regarding use of biomass in long-lived products must be justified and verified with literature and/or official statistics.

4.9.4.3. Carbon capture and sequestration or replacement

If CO₂ is captured and sequestered or sold to be used as a replacement of CO₂ produced with other methods the stored or replaced amount shall be subtracted from the GWP-fossil results. The amount shall however be reported separately.

4.10 INCLUDING MULTIPLE PRODUCTS IN THE SAME EPD

4.10.1 PRODUCTS FROM THE SAME COMPANY

Similar products from a single or several manufacturing sites covered by the same PCR and manufactured by the same company with the same major steps in the core processes may be included in the same EPD if none of the declared environmental performance indicators differ by more than 10% between any of the included products. The results for the environmental performance indicators of one representative product shall be declared according to Section 5.4.4. The choice of representative product shall be justified in the EPD, using, where applicable, statistical parameters.

One kWh of electricity is considered an identical product regardless of where it is produced, and the above rule does not apply.

4.10.2 SECTOR EPDS

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

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

The following information shall also be included a Sector EPD:

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

⁷ PAS 2050:2011. Specification for the assessment of the life cycle greenhouse gas emissions of goods and services.



5 CONTENT AND FORMAT OF EPD

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

The EPD content shall:

- be in line with the requirements and guidelines in ISO 14020 (Environmental labels and declarations General principles),
- be verifiable, accurate, relevant and not misleading, and
- not include rating, judgements or direct comparison with other products⁸.

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

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

5.1 EPD LANGUAGES

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

5.2 UNITS AND QUANTITIES

The following requirements apply for units and quantities:

- The International System of Units (SI units) shall be used, e.g., kilograms (kg), Joules (J) and metres (m). Reasonable multiples of SI units may be decided in the PCR to improve readability, e.g., grams (g) or megajoules (MJ). The following exceptions apply:
 - Resources used for energy input (primary energy) should be expressed as kilowatt-hours (kWh) or megajoules (MJ), including renewable energy sources, e.g., hydropower, wind power and geothermal power.
 - Water use should be expressed in cubic metres (m³)
 - Temperature should be expressed in degrees Celsius (°C),
 - Time should be expressed in the units most practical, e.g., seconds, minutes, hours, days or years.
 - Results of the environmental performance indicators shall be expressed in the units prescribed by the impact assessment methods, e.g. kg CO₂ equivalents.
- Three significant figures⁹ should be adopted for all results, The number of significant digits shall be appropriate and consistent.
- Scientific notation may be used, e.g. 1.2E+2 for 120, or 1.2E-2 for 0.012.
- The thousand separator and decimal mark in the EPD shall follow one of the following styles (a number with six significant figures shown for illustration):
 - SI style (French version): 1 234,56
 - SI style (English version): 1 234.56

In case of potential confusion or intended use of the EPD in markets where different symbols are used, the EPD shall state what symbols are used for thousand separator and decimal mark.

- Dates and times presented in the EPD should follow the format in ISO 8601. For years, the prescribed format is YYYY-MM-DD, e.g., 2017-03-26 for March 26th, 2017.
- The result tables shall:

⁸ Therefore, results of normalization are not allowed to be reported in the EPD.

⁹ Significant figures are those digits that carry meaning contributing to its precision. For example with two significant digits, the result of 123.45 shall be displayed as 120, and 0.12345 shall be displayed as 0.12. In scientific notation, these two examples would be displayed as 1.2*10² and 1.2*10².



- Only contain values or the letters "ND" (Not Declared). It is not possible to specify ND for mandatory indicators. ND shall only be used for voluntary parameters that are not quantified because no data is available.¹⁰
- Contain no blank cells, hyphens, less than or greater than signs or letters (except "INA").
- Use the value 0 only for parameters that have been calculated to be zero.
- Footnotes shall be used to explain any limitation to the result value.

5.3 USE OF IMAGES IN EPD

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

5.4 EPD REPORTING FORMAT

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

- Cover page (see Section 5.4.1)
- Programme information (see Section 5.4.2)
- Product information (see Section 5.4.3)
- Environmental performance (see Section 5.4.4)
- Additional environmental information (see Section 5.4.5)
- References (see Section 5.4.7)

The following information shall be included, when applicable:

- Differences versus previous versions (see Section 5.4.6)
- Executive summary in English (see Section 5.4.8)

5.4.1 COVER PAGE

The cover page shall include:

- Product name and image,
- Name and logotype of EPD owner,
- The text "Environmental Product Declaration" and/or "EPD"
- Programme: The International EPD® System, www.environdec.com,
- Programme operator: EPD International AB
- Logotype of the International EPD[®] System,
- EPD registration number as issued by the programme operator¹¹,
- Date of publication (issue): 20XX-YY-ZZ,
- Date of revision: 20XX-YY-ZZ, when applicable,
- Date of validity; 20XX-YY-ZZ

¹⁰ This requirement does not intend to give guidance on what indicators are mandated ("shall") or voluntary.

¹¹ The EPD shall not include a "registration number" if such is provided by the certification body, as this may be confused with the registration number issued by the programme operator.



- A note that "An EPD should provide current information, and may be updated if conditions change. The stated validity is therefore subject to the continued registration and publication at www.environdec.com."
- A statement of conformity with ISO 14025,
- For EPDs covering multiple products: a statement that the EPD covers multiple products and a list of all products covered by the EPD.
- For Sector EPDs: a statement that the EPD is a Sector EPD.

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

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

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

5.4.2 PROGRAMME INFORMATION

The programme information section of the EPD shall include:

- Address of programme operator: EPD International AB, Box 210 60, SE-100 31 Stockholm, Sweden, E-mail: info@environdec.com
- The following statement on the requirements for comparability of EPDs, adapted from ISO 14025: "EPDs within the same product category but from different programmes may not be comparable. For two EPDs to be comparable, they must be based on the same PCR (including the same version number) or be based on fully aligned PCRs or versions of PCRs; cover products with identical functions, technical performances and use (e.g. identical declared/functional units); have equivalent system boundaries and descriptions of data; apply equivalent data quality requirements, methods of data collection, and allocation methods; apply identical cut-off rules and impact assessment methods (including the same version of characterisation factors); have equivalent content declarations; and be valid at the time of comparison."
- A statement that the EPD owner has the sole ownership, liability and responsibility of the EPD
- Information about verification¹² and reference PCR in a table with the following format and contents:

Accountabilities for PCR, LCA and independent, third-party verification Product Category Rules (PCR) PCR: <name, registration number, version and UN CPC code(s)> PCR review was conducted by: <name and organisation of the review chair, and information on how to contact the chair through the programme operator> Life Cycle Assessment (LCA) LCA accountability: <name, organization> Third-party verification

¹² If the EPD has been verified by an approved individual verifier who has received contractual assistance from a certification body that is not accredited, this certification body shall not be included in this table.



Independent third-party verification of the declaration and data, according to ISO 14025:2006, via:
☐ EPD verification by individual verifier
Third-party verifier: <name, and="" of="" organisation,="" signature="" the="" third-party="" verifier=""></name,>
Approved by: The International EPD® System
OR
Independent third-party verification of the declaration and data, according to ISO 14025:2006, via:
☐ EPD verification by accredited certification body
Third-party verification: <name, organisation=""> is an approved certification body accountable for the third-party verification</name,>
The certification body is accredited by: <name &="" accreditation="" applicable="" body="" number,="" of="" where=""></name>
OR
OR Independent third-party verification of the declaration and data, according to ISO 14025:2006 via:
Independent third-party verification of the declaration and data, according to ISO 14025:2006 via:
Independent third-party verification of the declaration and data, according to ISO 14025:2006 via: □ EPD verification by EPD Process Certification*
Independent third-party verification of the declaration and data, according to ISO 14025;2006 via: □ EPD verification by EPD Process Certification* Internal auditor: <name, organisation=""></name,>
Independent third-party verification of the declaration and data, according to ISO 14025;2006 via: □ EPD verification by EPD Process Certification* Internal auditor: <name, organisation=""> Third-party verification: <name, organisation=""> is an approved certification body accountable for third-party verification Third-party verifier is accredited by: <name &="" accreditation="" applicable="" body="" number,="" of="" where=""></name></name,></name,>
Independent third-party verification of the declaration and data, according to ISO 14025:2006 via: □ EPD verification by EPD Process Certification* Internal auditor: <name, organisation=""> Third-party verification: <name, organisation=""> is an approved certification body accountable for third-party verification Third-party verifier is accredited by: <name &="" accreditation="" applicable="" body="" number,="" of="" where=""> *For EPD Process Certification, an accredited certification body certifies and reviews the management process and verifies EPDs</name></name,></name,>

5.4.3 PRODUCT INFORMATION

The product information section of the EPD shall include:

- Address and contact information to EPD owner,
- Description of the organisation. This may include information on products- or management system-related certifications (e.g. ISO 14024 Type I environmental labels, ISO 9001- and 14001-certificates and EMAS-registrations) and other relevant work the organisation wants to communicate (e.g. SA 8000, supply-chain management and social responsibility),
- Name and location of production site,
- Product identification by name, and an unambiguous identification of the product by standards, concessions or other means,
- Identification of the product according to the UN CPC scheme system. Other relevant codes for product classification may also be included, e.g.
 - Common Procurement Vocabulary (CPV),
 - United Nations Standard Products and Services Code® (UNSPSC),



- Classification of Products by Activity (NACE/CPA) or
- Australian and New Zealand Standard Industrial Classification (ANZSIC), or
- Global Trade Item Number (GTIN).
- a description of the product,
- a description of the technical purpose of the product, including its application/intended use,
- a description of the background system, including the main technological aspects, Geographical scope of the EPD, i.e., for which geographical location(s) of use and end-of-life the product's performance has been calculated,
- the declared/functional unit, the reference service life (RSL) and/or technical/actual lifespan, where applicable, Declaration of the year(s) covered by the data used for the LCA calculation and other relevant reference years,
- Reference to the main database(s) for generic data and LCA software used, where relevant,
- System diagram of the processes included in the LCA, divided into the life cycle stages,
- Description if the EPD system boundary is "cradle-to-gate", "cradle-to-gate with options" or "cradle-to-grave",
- Information on which life cycle stages are not considered (if any), with a justification of the omission, and

references to any relevant websites for more information or explanatory materials

This section may also include:

- Name and contact information of organisation carrying out the underlying LCA study,
- Additional information about the underlying LCA-based information, such as assumptions, cut-off rules, data quality and allocation.

5.4.4 ENVIRONMENTAL PERFORMANCE

5.4.4.1. Environmental impact indicators

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

Alternative regional life cycle impact assessment methods and characterisation factors may be calculated and displayed in addition to the default list. If so, the EPD shall contain an explanation of the difference between the different sets of indicators, as they may appear to the reader to display duplicate information.

Particulate matter (PM) shall be included as an additional indicator and refers to emissions to air and quantifies the potential effect of fine dust emissions on human health. It is expressed in PM2.5 equivalents, and includes the assessment of primary PM (PM10 and PM2.5), secondary PM (incl. creation of secondary PM due to SOx, NOx and NH₃ emissions) and CO (ILCD, 2011).

5.4.4.2. Use of resources

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

Notes:

- If energy resources are assessed as not relevant, the parameters can be set as ND (not declared). The assessment shall be explained in the EPD.
- All parameters shall not be aggregated but reported separately.
- Nuclear power shall be reported among the non-renewable primary energy resources
- It is voluntary to also state the parameters in kWh.



5.4.4.3. Waste production and output flows

Waste generated along the whole life cycle production chains shall be treated following the technical specifications described in the GPI. When the amount of waste or the output flows from the life cycle inventory (LCI) are declared, the indicators in Table 4 and Table 5 shall be reported per functional unit, and per life cycle stage and in aggregated form. In addition to these tables, indicators listed on www.environdec.com shall be included in the EPD, where applicable.

PARAMETER	UNIT	CORE	TOTAL
Hazardous waste disposed	kg		
Depleted uranium (UF ₆) in case of nuclear power	g		
Non-hazardous waste disposed	kg		
Ash, in case of combustion technologies	kg		
Gypsum, in case of combustion technologies	kg		
Radioactive waste disposed ¹³	kg		
High-level radioactive waste in case of nuclear power	kg		
Low and medium-level radioactive waste in case of nuclear power	kg		

Table 2 Indicators describing waste production for core processes.

PARAMETER	UNIT	UPSTREAM	DOWNSTREAM	TOTAL
Hazardous waste disposed	kg			
Depleted uranium (UF6) in case of nuclear power	g			
Non-hazardous waste disposed	kg			
Ash	kg			
Inert (rock, sand etc.)	kg			
Radioactive waste disposed	kg			
Volume of final repository necessary to deposit radioactive waste emanating from nuclear electricity used in up-and downstream processes, in case of nuclear power	m3			
Low-level, no treatment (such as mining/milling wastes), in case of nuclear power	kg			

Table 5 Indicators describing waste production for upstream and downstream processes.

Notes:

• If waste sources are assessed as not relevant, the parameters can be set to ND (not declared). The assessment shall be explained in the EPD.

•	Waste generated in the up- or downstream processes and where the treatment is not known shall be reported as inventory
	data in the categories below (reported separately for up- and downstream processes). When LCI-data from databases is used,
	the waste is followed to the grave in most cases and generated amounts are not recorded. When specific data has been
	retrieved from a subcontractor however, it might be that no information has been given regarding treatment of its wastes.

¹³ defined according to the relevant international, European and national legislation (EURATOM, IAEA, etc.). The legal definition of the different categories of nuclear waste shall be given.

DATE 2022-MM-DD



ELECTRICITY, STEAM AND HOT WATER GENERATION AND DISTRIBUTION PRODUCT GROUP CLASSIFICATION: UN CPC 171 AND 173

Section Notes:

- Some of the LCI indicators listed on www.environdec.com/indicators, such as exported energy, are generally not applicable for this product category. If so, the results should be displayed as 0 in the EPD.
- The parameters are calculated on the gross amounts leaving the system boundary of the product system in the LCI. If e.g. there is no gross amount of "exported energy, electricity" leaving the system boundary, this indicator is set to ND (not declared).
- The parameter "Materials for energy recovery" does not include materials for waste incineration in plants with R1<60% (European Guideline on R1 energy interpretation) and is allocated within the system boundary.

5.4.4.4. Other environmental indicators

If additional indicators and/or characterization factors are used they shall follow the ILCD14. Indicators and characterization factors shall be clearly described in the EPD and results shall be reported divided into core, upstream and downstream processes.

ADDITIONAL ENVIRONMENTAL INFORMATION 5.4.5

5.4.5.1. Additional environmental information based on LCA

Additional LCA-based information may be provided for example results calculated with other allocation methods than required by the mandatory rules. This information shall not be declared in the main body of the EPD, but in an annex.

5.4.5.2. Additional environmental information not based on LCA

Under this heading, information that is not part of the LCA but identified as an important environmental aspect of the product or information asked for by customers and other stakeholders, shall be declared. Any literature reference or methodology used to acquire and describe additional environmental information shall be openly accessible and made available to the verifier.

For the product category UN CPC 171 the following issues shall be addressed.

- Radiology: in the case of nuclear power, during normal operation in the reference year/period in the main life cycle stages fuel production, operation of energy conversion plant, and management of fuel residues expressed as dose in mSv.
- Risk related issues:
 - Radiology and human toxicological risks
 - Environmental risks:
 - Mishaps with environmental impact, that happen less frequent than once in three years should be identified and the impacts quantified.
 - Potential undesired events with high or very high impact but low or minute probability (e.g. nuclear reactor meltdown, dam bursts, etc.) shall be identified and described qualitatively.
- Electro Magnetic Fields:
 - Description of the producer's measures to keep fields low and some information on limits and recommendations by different bodies.
- Noise
- Land use:
 - Land use and land use change expressed in square meters of specified land category according to Corine Land Cover Classes, level one at a minimum (5 classes) (https://land.copernicus.eu/user-corner/technical-library/corine-land-covernomenclature-guidelines/html) before and after exploitation where before is the area in the situation before the start of

¹⁴ Available at: https://eplca.jrc.ec.europa.eu/uploads/ILCD-Handbook-LCIA-Framework-Requirements-ONLINE-March-2010-ISBNfin-v1.0-EN.pdf



the activities within the lifecycle and after is the area in the time period corresponding to the validity of the EPD. Focus is on the core module meaning that all core module land use shall be classified but also land exploited by fuel suppliers (mining, forestry or agriculture) shall be quantified and classified. Other significant land use in up- and downstream processes should be included.

- Number of years that the areas are occupied expressed as the area occupied per year of operation.
- Description of activities on the occupied areas.
- Impacts on biodiversity:
 - Direct regional impacts concerning nature conservation issues like biodiversity and visual impact connected to land use.

For the product category UN CPC 171 and 173 the following issues should be addressed:

- Radiology:
 - In case of power technologies other than nuclear power, radiology should be addressed qualitatively, at a minimum, where relevant (for example coal extraction).
- Acidification due to use of forest residues:
 - Should be addressed qualitatively where relevant.

For the product category UN CPC 171 and 173 the following issues may be addressed:

- Land use:
 - Qualitative description of potential impacts on indigenous people and their traditional activities as hunting, reindeer breeding, etc.
 - Esthetical issues
- Impacts on biodiversity:
 - Measures for ecological compensation.
- Radiology:
 - Proliferation precautions may be addressed.

5.4.6 DIFFERENCES VERSUS PREVIOUS VERSIONS

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

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

5.4.7 REFERENCES

A list of references shall be included, including references e.g. the General Programme Instructions (including version number), standards, PCR (registration number, name and version), databases used, and methods used for impact assessment

5.4.8 EXECUTIVE SUMMARY IN ENGLISH

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

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



6 LIST OF ABBREVIATIONS

ANZSIC Australian and New Zealand standard industrial classification

AP Acidification potential

CCS Carbon capture and storage

CBG Compressed biogas

COD Chemical oxygen demand
CPC Central product classification

CPV Common procurement vocabulary

EP Eutrophication potential

EPD Environmental product declaration

GHG Greenhouse gas

G-Res Greenhouse gas reserve

GPI General programme instructions

GWP Global warming potential

IHA International Hydropower Association

ILCD International reference life cycle data system

INA Indicator not assessed

ISO International Organization for Standardization

IPCC Intergovernmental Panel on Climate Change

LBG Liquid biogas

LCA Life cycle assessment

LCI Life cycle inventory

LNG Liquefied natural gas

LPG Liquefied petroleum gas

LULUC Land Use and Land Use Change

NACE/CPA Classification of products by activity

ND Not declared

NGL Natural gas liquids

NMVOC Non-methane volatile organic compounds

PCR Product category rules

PEF Product environmental footprint

PEFCR Product environmental footprint category rules

PM Particulate matter

POFP Photochemical oxidant formation potential

PPP Polluter pays principle
RSL Reference service life

SI The international system of units
UAS Unrelated anthropogenic sources



UN United Nations

UNSPSC United Nations Standard Products and Services Code®





7 REFERENCES

CEN (2019), EN 15804:2012+A2:2019, Sustainability of construction works – Environmental product declarations – Core rules for the product category of construction products.

EPD International (2021) General Programme Instructions for the International EPD® System. Version 4.0, dated 2021-03-29. www.environdec.com

European Commission (2020), Results and deliverables of the Environmental Footprint pilot phase http://ec.europa.eu/environment/eussd/smgp/PEFCR_OEFSR_en.htm#final

European Information and Observation Network, https://land.copernicus.eu/user-corner/technical-library/corine-land-cover-nomenclature-quidelines/html

ILCD Handbook (2011): European Commission, Joint Research Centre and Institute for Environment and Sustainability (2011). International Reference Life Cycle Data System (ILCD) Handbook - Recommendations for Life Cycle Impact Assessment in the European context - based on existing environmental impact assessment models and factors. EUR 24571 EN, Luxemburg, retrieved from: http://eplca.jrc.ec.europa.eu/uploads/ILCD-Recommendation-of-methods-for-LCIA-def.pdf. International Copper Association, copperalliance.org

International Hydropower Association (IHA), G-Res Tool https://www.hydropower.org/gres

IPCC, 2011: IPCC Special Report on Renewable Energy Sources and Climate Change Mitigation. Prepared by Working Group III of the Intergovernmental Panel on Climate Change [O. Edenhofer, R. Pichs-Madruga, Y. Sokona, K. Seyboth, P. Matschoss, S. Kadner, T. Zwickel, P. Eickemeier, G. Hansen, S. Schlömer, C. von Stechow (eds)]. Cambridge University Press, Cambridge, United Kingdom and New York, NY, USA.

ISO (2000), ISO 14020:2000, Environmental labels and declarations - General principles

ISO (2004), ISO 8601:2004 Data elements and interchange formats - Information interchange - Representation of dates and times

ISO (2006a), ISO 14025:2006, Environmental labels and declarations – Type III environmental declarations – Principles and procedures

ISO (2006b), ISO 14040:2006, Environmental management - Life cycle assessment - Principles and framework

ISO (2006c), ISO 14044: 2006, Environmental management - Life cycle assessment - Requirements and guidelines

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

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

PAS 2050:2011. Specification for the assessment of the life cycle greenhouse gas emissions of goods and services, Annex C (normative) Default land use change values for selected countries http://shop.bsigroup.com/upload/Shop/Download/PAS/PAS2050.pdf

Product Environmental Footprint Category Rules (PEFCR): Photovoltaic modules used in photovoltaic power systems for electricity generation. Version: 1.1 Published: 12 February 2019; Time validity: 31st December 2020. http://ec.europa.eu/environment/eussd/smgp/pdf/PEFCR_PV_electricity_v1.1.pdf



8 VERSION HISTORY OF PCR

VERSION 1.0, 2007-10-31

Original version.

VERSION 2.0, 2011-12-05

- Major revision according to the General Programme Instructions version 1.0.
- Extended validity
- New template used

VERSION 2.01, 2011-12-05

Minor editorial changes

VERSION 2.02, 2013-07-17

Minor editorial changes and use of the latest PCR template.

VERSION 3.0, 2015-02-05

- Renewed validity
- Compliance with version 2.01 of the General Programme Instructions
 - Updated General introduction
 - Updated General information
 - Updated environmental indicators
 - etc.
- Updated Special Technology specific Allocation rules for Hydro power, enabling allocation to other products and services.
- Updated requirements for updating of core infrastructure data in relation to a renewed EPD.
- Geographical scope
- Specification of GWP calculations
- Editorial changes

VERSION 3.1, 2019-01-14

Prolonged validity

VERSION 4.0, 2020-03-15

- Renewed and prolonged validity
- Adaptation to new basic module
- Removed town gas from list of products
- Compliance with version 3.01 of the General Programme Instructions
- Updated allocation rules for combustion plants and hydro power
- Biogas plants included and allocation principles set



- Updated reference values in appendices
- Removed appendix (Annex 4: Efficiency reference values for separate production of electricity and heat)
- Editorial changes

VERSION 4.1, 2020-11-10

- Clarifications regarding the calculation of GWP-luluc in Section 4.9.4.2.
- Changed requirements regarding the calculation of greenhouse gas emissions due to impoundment and inundation in Annex 4.

VERSION 4.11, 2020-11-16

 Corrected error in Section 4.10.4.2, that the exception to the 20-year rule of PAS 2050:2011 applies for all infrastructure, and not only core infrastructure.

VERSION 5.0, 202Y-MM-DD

- Compliance with version 4.0 of the General Programme Instructions
- Reference to "Basic module" removed
- Text on "Requirements for comparability between EPDs" added
- "Glossary" renamed to "List of abbreviations"
- Note on GPI section 9.3.1: For the product electricity, the resulting products are considered "identical" and not similar since there is no way of separating one kWh electricity from another.
- Environmental impact categories and indicators are removed and referenced to Environdec website
- Additional LCA-based information not required by the PCR now to be placed in an annex and not in the main body of the EPD
- Allocation of waste treatment processes now aligned with GPI
- Several sections have moved to new paragraphs to align with GPI 4.0
- With the new environmental indicators proposed in the International EPD-system, it is suggested to put results according to the old impact categories in an annex to aid the EPD users in the transition to new impact categories.
- Co-product allocation aligned with EN15804. An effort has been made to phrase it more clearly than in EN15804 following common practice interpretations of EN15804.
- Note that there is two options for the management of industrial waste heat with either
 - industrial waste heat is no longer is free of burden with the new allocation rules, although still with minimal burden. This gives a more consistent additionality with other PCRs/EPDs as industry has been allowed to allocate some burden to the waste heat as a co-product and not to their primary product.
 - Industrial waste heat is exempt from the general allocation rules and remains free of burden.
- Annex 1 on energywares removed
- Annex 2 on alternative generation method removed
- Clarification that Typical service lifes are not mandatory to use if documentation shows other service life.
- Priority for modelling of electricity in downstream included similar to core and upstream as downstream processes in the PCR may be under the control of the EPD-owner and a supplier specific mix needs to be allowed.



ANNEX 1: TYPICAL TECHNICAL SERVICE LIFE FOR DIFFERENT TECHNOLOGIES

Note: It is possible to set a technical service life other than listed in this table given supporting documentation.

Technology		Typical technical service life (years)
Combustion technologies		40
Ignition motor technologies		30
Nuclear technologies		40-60
Hydropower technologies	Machinery (turbine, generator, etc)	60
	Pumping system in case of pumped storage	50
	Power station building	100
	Dams and waterways	100
Wind power technologies		20
Ocean technologies		20
Solar technologies		30
Electrochemical technologies	Fuel cells	20
Ambient heat, waste heat from other	Geothermal technologies	40
processes and electricity	Heat pumps	20
	Electric boilers	30



ANNEX 2: GHG EMISSIONS DUE TO IMPOUNDMENT AND INUNDATION

1.1 Water reservoirs

The conversion of a river into a reservoir is often a relevant landscape transformation. The resulting freshwater reservoirs are active sites of carbon processing, such as exchanges from one carbon species to another, mineralisation to different end-products, gas emissions at the air-water interface, sedimentation, and transport to downstream reaches of the hydrological network. From a biogeochemical perspective, the true GHG footprint resulting from the conversion of a river to a reservoir is the difference in net fluxes occurring between the landscape and the atmosphere before and after the landscape transformation, i.e. net GHG footprint. The concept of the net GHG impact of a reservoir is not new but it is important to understand its full meaning.

Net GHG emissions from inundation of freshwater reservoirs shall be estimated following one of the provided methods below. If onsite measurement data are available, this might be used, but the methodological principle given by either of the equations below must be applied. The chosen method shall be specified and use of data and made assumptions described.

ALTERNATIVE 1: G-Res Tool

The GHG Reservoir (G-res) Tool was developed by the International Hydropower Association (IHA) in collaboration with the UNESCO Chair for Global Environmental Change (https://www.hydropower.org/gres). The tool allows companies, investors, consultants, decision-makers and other stakeholders to report on the net GHG emissions from a reservoir. Hence, only the GHG emissions that are attributable to the introduction of the reservoir in a catchment are assessed. This approach is based on the recommendation from the Intergovernmental Panel on Climate Change (IPCC, 2011) that net emissions should be evaluated in determining the impact of reservoir systems.

Net GHG footprint in the G-res tool is defined by the equation below.

Net GHG emissions =

[Post-impoundment GHG balance of the reservoir]

- [Pre-impoundment GHG balance of the reservoir area before its introduction]
- [Emissions from the reservoir due to unrelated anthropogenic sources (UAS)]

GHG emissions due to construction of the dam is also included in the G-res tool, but this is calculated separately according to this PCR (see Core infrastructure in this chapter).

The G-res tool is an open online system and does not require onsite measurements to be undertaken for either the pre- or post-impoundment conditions; instead it uses parameters and data that should be known by project developers and environmental professionals; for example, when planning new reservoirs or assessing existing reservoirs. The tool and supporting guidance and documentation can be accessed at: www.hydropower.org/gres-tool.. This includes access to the *G-res tool itself*, *The GHG Reservoir Tool (G-res) GHG status of freshwater reservoirs Technical documentation* (Prairie et al., 2017a) and *The GHG Reservoir Tool (G-res) GHG status of freshwater reservoirs User guide* (Prairie et al., 2017b).

ALTERNATIVE 2: Simplified calculation method using carbon content values

A very simplified method to quantify GHG emissions added through impoundment implies

- measuring of land area inundated due to the construction of the reservoir,
- an estimation of the carbon content of the inundated soil
- an estimation of the degree of degradation of the carbon in the inundated land during 100 years
- an estimation of the share of CO2 formation through capture of O2 in the water by the degraded carbon and an estimation of the share of CH4.formation respectively
- emissions of N2O are neglected

The following formulas should be used:

$$E_{CH4} = S_{CH4} * C_{degr} * D_{degr} * A_{inund} * m_{CH4}/m_{C} [g]$$



E_{GHG} = E_{CH4} * Characterizationfactor_{CH4} + E_{CO2} [g CO₂ equivalents]

Where

 E_{CH4} Emission of CH_4 during 100 years E_{CO2} Emission of CO_2 during 100 years

E_{GHG} Emission of greenhouse gases during 100 years

S_{CH4} the share in % of the carbon degraded in inundated land that is assumed to form CH₄, depending on carbon

content and water depth, see Table B

C_{degr} the carbon content (g/m²) of inundated land, See map in Figure A of hypothetical potential ecosystem distribution in

Europe for present climates in the absence of anthropogenic disturbance and Table A A summary of suggested average carbon storage in preanthropogenic ('prehistoric') ecosystems. Since vegetation normally is removed before inundation the carbon in soil and litter/debris should be used (source Oak Ridge National Laboratory ORNL,

http://www.esd.ornl.gov/projects/qen/carbon1.html)

D_{degr} the degree of carbon degradation assumed during 100 years, depending on latitude see Table B.

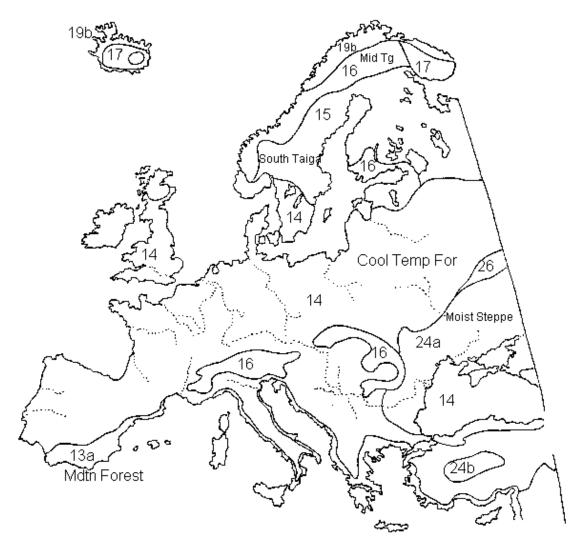
A_{inund} the area (m²) of land inundated at the retention water level

m_{CH4} molar weight CH₄ (16 g/mole)

 m_C molar weight of carbon (C) (12 g/mole)

molar weight of CO₂ (44 g/mole)





Reconstructed vegetation cover for both 5000 C14 years ago and present potential.

Figure A See http://www.esd.ornl.gov/projects/qen/eur5 p.gif, also for other parts of the world



Ecosystem type	Vegetation	Soil	Litter/Debris	Total
	g carbon/m ²	g carbon/m ²	g carbon/m ²	g carbon/m ²
13a) Mediterranean Forest	10 000	8 000	800	18 800
14. Cool Temperate Forest	16 000	14 000	2 500	32 500
15. Southern Taiga	14 000	13 500	1 500	29 000
16. Main Taiga	8 200	21 900	1 500	31 600
17. Open Boreal Woodland	5 000	12 900	1 500	19 400
19b) Lowland Tundra	1 000	21 000	0	22 000
24a) Moist Steppe	1 000	25 000	0	26 000
24b) Dry Steppe	600	7 000	0	7 600
26. Forest-Tundra	1 100	16 600	2 000	19 700

Table A A summary of suggested average carbon storage in preanthropogenic ('prehistoric') ecosystems in Europe. Note that modern-day ecosystems are often depleted in carbon relative to this reconstructed state, due to agriculture and wood-cutting. An error range of approximately +/- 30% is suggested on each value. See http://www.esd.ornl.gov/projects/qen/carbon3.html also for other parts of the world.

Carbon content (g·m ⁻²)	Latitude (°N or °S)	Degree of decomposition 100 yrs after flooding (%)	Average reservoir depth (m)	Relative amount of methane of total GHG emissions (%)
<10	>30	50	n/a	0
	<30	80		
10-25	>30	>30 50	>5	0
			<5	1
	<30	80	>5	0
			<5	1
>25	>30	50	>5	0
			<5	1
	<30	80	>5	2
			<5	5

Table B anticipated features of decomposition of carbon at different latitudes http://www.rheoconsult.com/Exp/Rio2005.pdf (All ecosystem types in table A are of the type >25 g carbon/m²) References:

- Oak ridge national laboratory ORNL http://www.esd.ornl.gov/projects/qen/carbon1.html
- Greenhouse gas emissions from hydroelectric reservoirs: A global perspective, Björn Svensson, SwedPower AB, P.O. Box 527, SE-162 16 Stockholm, Sweden, pp. 25-37, In: dos Santos, M.A. & Rosa, L.P. (Eds.) Global warming and hydroelectric reservoirs. Proceedings of International Seminar on Greenhouse Fluxes from Hydro Reservoirs & Workshop on Modeling Greenhouse Gas Emissions from Reservoir at Watershed Level. Rio de Janeiro, Brazil, 8-12 August 2005. COPPE/UFRJ, Eletrobrás 2005. 197 pp., http://www.rheoconsult.com/Exp/Rio2005.pdf

1.2 Pumped storage hydropower

- For the electricity used in the process, there are two alternatives: the company buys the electricity from the electricity mix on the actual market or from a specific supplier. While in the first case the national residual electricity mix shall be adopted, in the second case a specific electricity mix could be used if available.
- For the electricity used in the processes, electricity production impacts shall be accounted for in this priority:
 - Specific electricity mix as generated, or purchased, from an electricity supplier, demonstrated by a Guarantee of Origin (or similar, where reliability, traceability, and the avoidance of double-counting are ensured) as provided by the electricity supplier. If no specific mix is purchased, the residual electricity mix from the electricity supplier shall be used. 15

¹⁵ The residual electricity mix is the mix when all contract-specific electricity that has been sold to other customers has been subtracted from the total production mix of the electricity supplier.



- 2. National residual electricity mix or residual electricity mix on the market
- 3. National electricity production mix or electricity mix on the market.







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