

**JCH INDUSTRIAL ECOLOGY LIMITED**



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**EPD REVIEW SOLID AND MODIFIED  
WOOD**

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**September 18, 2020**

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Client: Abodo Wood Ltd., 62 Ascot Road, Mangere, Auckland 2022, New Zealand ([www.abodo.co.nz](http://www.abodo.co.nz))

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# Executive Summary

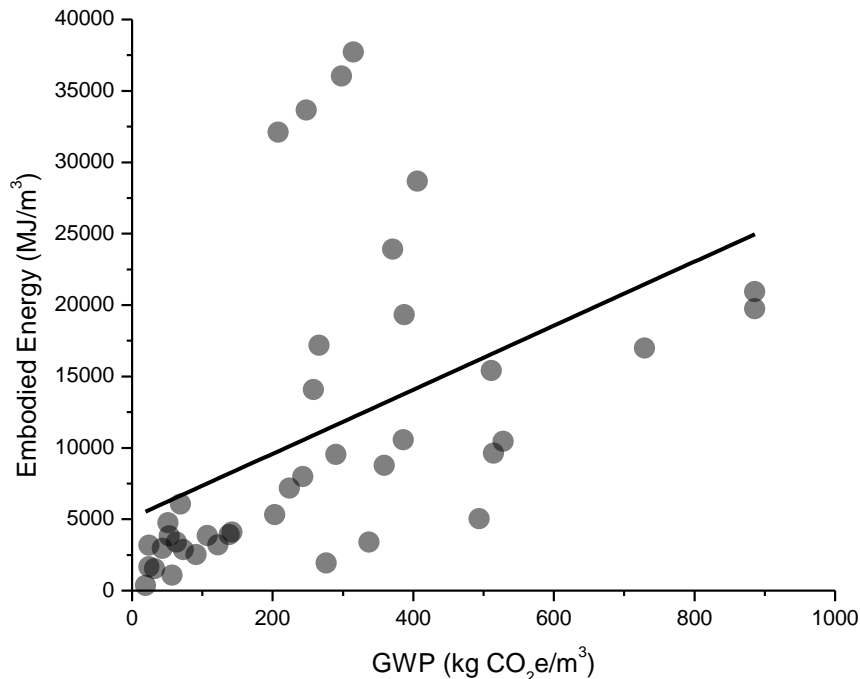
JCH Industrial Ecology Ltd was engaged by Abodo Wood Ltd to conduct a survey of published EPDs of unmodified and modified wood, comparing global warming potential (GWP), sequestered atmospheric carbon, embodied energy and inherent energy. A total of 42 timber products have been compared, divided into sawn (green), sawn (dried), sawn and planed, sawn, planed and finger-jointed, as well as modified wood. The following categories have not been analysed: glulam, cross-laminated timber, wood-based panels (e.g., particleboard, MDF, OSB, plywood).

- A relationship between embodied energy and GWP exists, but there are significant outliers.
- In all cases, the atmospheric carbon stored in the product exceeds the global warming potential (carbon footprint).
- Some errors have been identified in the EPDs.

# Comparison of EPDs

## Relationship between embodied energy and GWP

The embodied energy data and GWP data for the published timber EPDs are shown in Appendix 1. The same data are shown in graphical form in Figure 1.



*Figure 1: Relationship between embodied energy and GWP impact per m<sup>3</sup> of timber product.*

A linear fit through all of the data points (concatenate) is also shown. There should be a loose correlation between the embodied energy and the GWP impact, with higher GWP impact expected for an increase in embodied energy.

Deviations from the relationship between embodied energy and GWP can be explained by the energy mix employed for the processes. For example, if the grid energy mix has a high fossil fuel content, higher GWP impacts occur per unit of electrical output (Appendix 3). Other reasons for the deviations may be related to the use of biomass for energy, for which the LCA may have accounted biogenic emissions as zero.

The data for unmodified wood is shown in Figure 2.

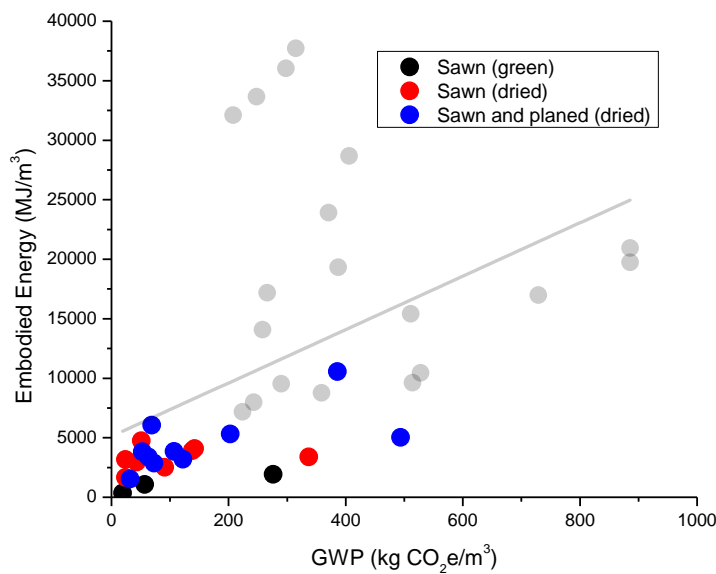


Figure 2: Relationship between embodied energy and GWP impact for unmodified wood

In principle, there should be an increase in both embodied energy and GWP emissions as the degree of wood processing increases. This trend is not readily apparent in the data, but there are some obvious outliers which have considerably higher GWP compared with the main group. These belong to wood processed in Australia, where the higher carbon footprint of the Australian grid mix is presumably the main cause of the higher GWP values. One data point is associated with the production of sawn and planed Siberian larch and the higher embodied energy (10566 MJ/m<sup>3</sup>) and GWP (386 kgCO<sub>2</sub>e/m<sup>3</sup>) is due to the long transport distances involved.

A comparison of the relationship between the GWP and embodied energy for the thermally modified woods is shown in Figure 3.

The most significant deviations from the linear fit are for the TMT Lunawood and TMT Brimstone data, with substantially higher embodied energies being reported compared with the TMT Estonia, TMT Vulcan. However, the GWP impacts for the TMT Lunawood and TMT Brimstone are much lower than would be expected from the linear correlation and the stated embodied energies.

In principle, similar processes should have similar embodied energies and the TMT Lunawood and, to a lesser extent, the TMT Brimstone exhibit higher embodied energies than would be expected from the other TMT data.

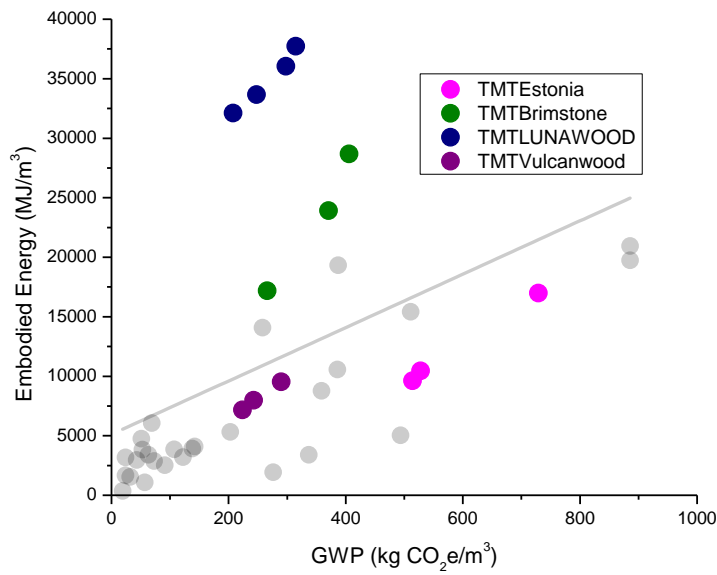


Figure 3. Relationship between embodied energy and GWP impact for thermally modified timber (TMT)

The Vulcan TMT exhibits the lowest embodied energy and GWP of the studied product group, which can be at least partly attributed to the low GWP associated with the New Zealand electricity grid being dominated by renewable primary energy sources.

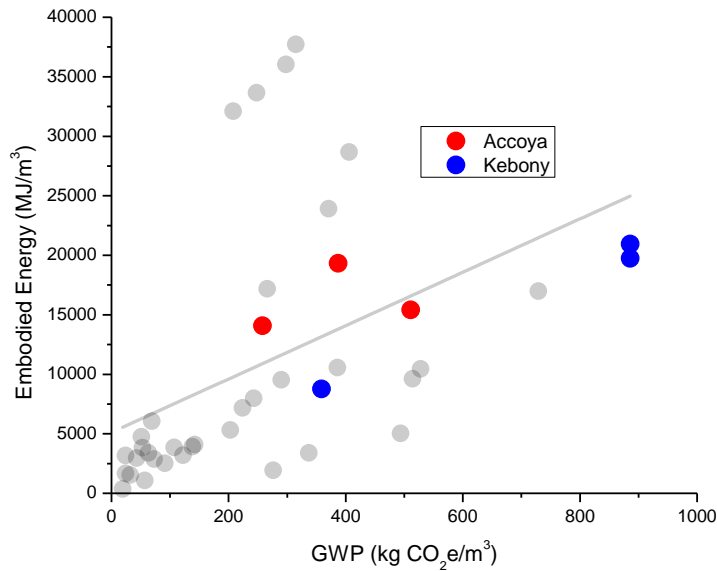


Figure 4: Relationship between embodied energy and GWP for Accoya and Kebony products

The relationship between embodied energy and GWP for Accoya and Kebony products is shown in Figure 4. The EPD for Accoya lists three products which use beech, southern yellow pine and radiata pine as the wood source. Of these, only Accoya from radiata pine is in production. The commercial products are shown in Figure 5.

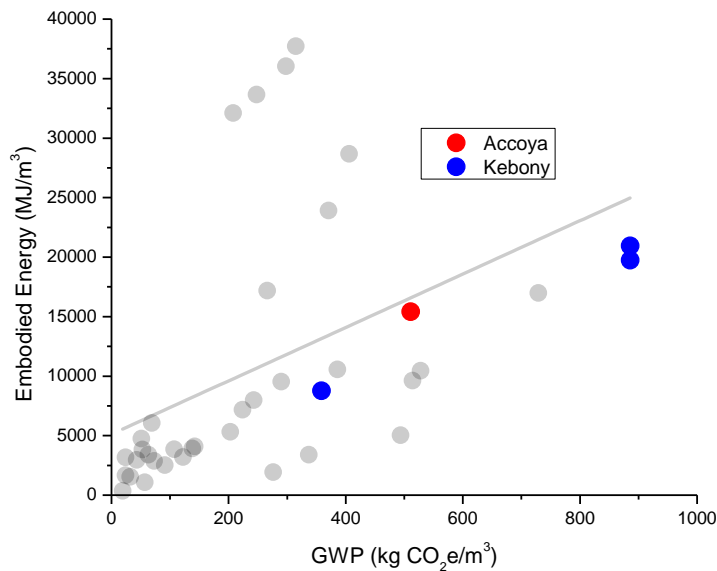


Figure 5: EPD data for commercial Accoya and Kebony products

A comparison of timber products derived from New Zealand-grown radiata pine was made and results are shown in Figure 6. The products show an increase in embodied energy and GWP with further processing.

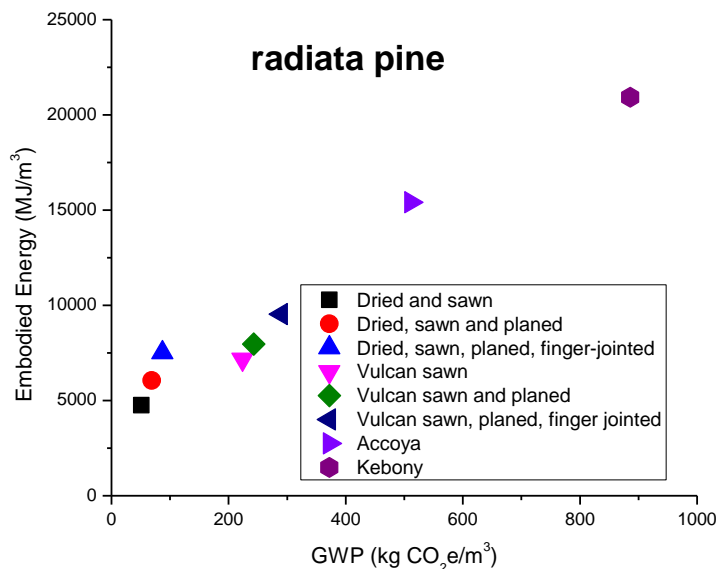


Figure 6: Relationship between embodied energy and GWP for all radiata pine products

## Embodied energy and inherent energy

The inherent energy is the solar energy that is stored in the wood and is recoverable at the end of the product life. This property of bio-based materials is an important consideration when making choices for the built environment. A comparison of the embodied energy and the inherent energy of the radiata pine products is shown in Figure 7.

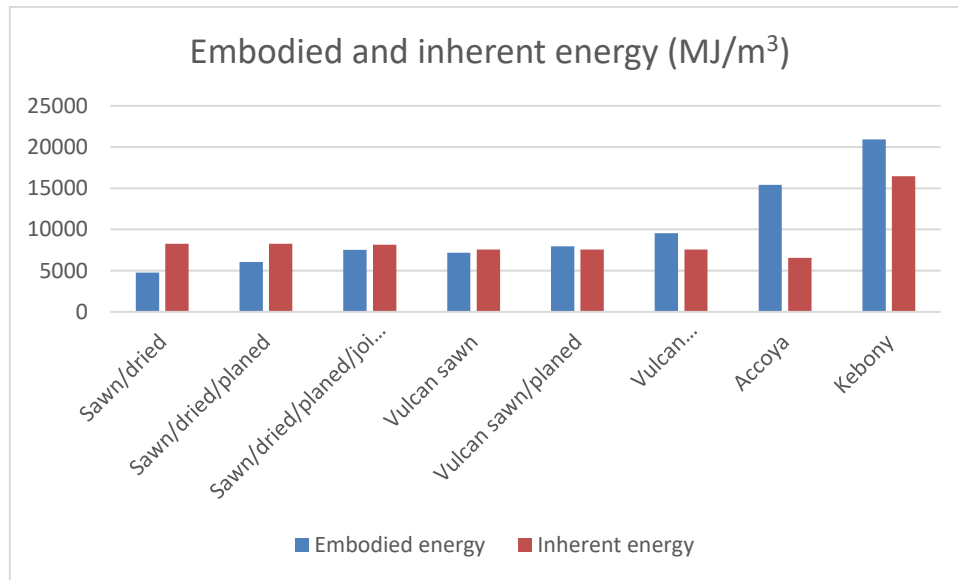


Figure 7: Embodied energy and inherent (recoverable energy) in radiata pine products

There is an increase in embodied energy as the amount of processing this that wood is subjected to increases, plus there is the embodied energy of the chemicals used for the Accoya and Kebony modifications, as well as the process energy. The inherent energy of the Vulcan TMT is lower than the unmodified wood, due to a lower density, even though the higher relative carbon content increases the calorific content per unit weight of product. The increased inherent energy of the Kebony is due to the energy content of the furfuryl polymer as well as the wood itself. The inherent energy content of the Accoya is lower than unmodified wood.

The inherent and embodied energy associated with the different TMT products is shown in Figure 8.

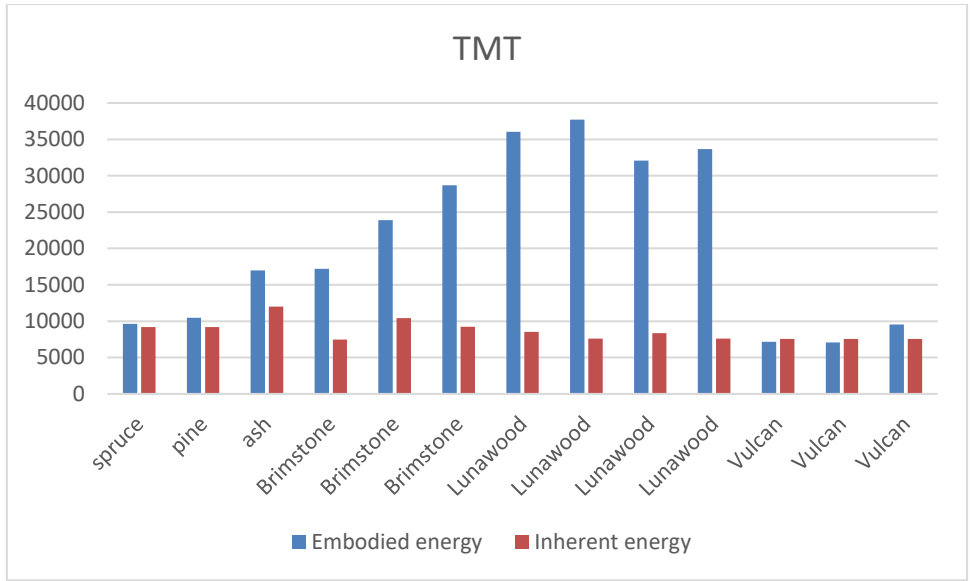


Figure 8: Inherent and embodied energy associated with the TMT products



## Sequestered carbon in radiata pine and GWP

A comparison of the GWP impact vs. the stored atmospheric carbon for radiata pine products is shown in Fig. 9. The stored carbon in 1 m<sup>3</sup> of radiata pine is in the region of 790-800 kgCO<sub>2</sub>e, but in the Accoya and Kebony products appears to be anomalously high.

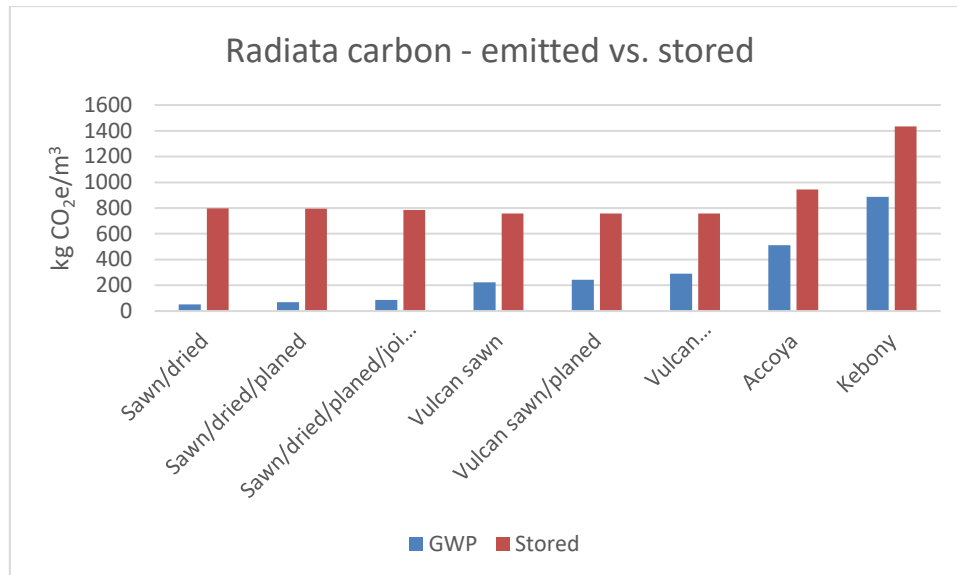


Figure 9: Comparison of the GWP impact vs. stored carbon for radiata pine products

The relevant EPDs were examined to determine how the calculations for sequestered carbon were made:

### NEPD-376-262-EN Accoya radiata

'The declared unit is 1 m<sup>3</sup> of Accoya planed timber'

'The carbon sequestration has been taken into account of the finished product: 1.85 kg CO<sub>2</sub> per kg Accoya wood (corresponding to 944 kg CO<sub>2</sub> per m<sup>3</sup> Radiata pine, 999 kg CO<sub>2</sub> per m<sup>3</sup> Scots pine and 1397 kg CO<sub>2</sub> per m<sup>3</sup> Beech).'

The following densities are quoted:

'The results are given for 3 Accoya products per m<sup>3</sup>:

- Accoya from Radiata pine from New Zealand (510 kg/m<sup>3</sup>)
- Accoya from Scots pine from Sweden (540 kg/m<sup>3</sup>)
- Accoya from Beech from Germany (Schwarzwald) (755 kg/m<sup>3</sup>)'

The moisture contents are not quoted and it is apparent that these densities refer to the Accoya product, rather than the unmodified wood. According to the Accoya wood Information Guide[<https://www.accoya.com/app/uploads/2020/04/Wood-Information-Guide-English.pdf>], the density of Accoya made from radiata pine at 65% RH and 20°C is 512+/-80 kg/m<sup>3</sup>.

In order to understand how the sequestered carbon value was arrived at, a density of 510 kg/m<sup>3</sup> at a moisture content of 0% was entered into the EN 16449 calculation (assuming a carbon content of 0.5). This gives a value for stored atmospheric carbon of 935 kg/m<sup>3</sup>, close to the quoted value. However, the sequestered carbon should not be calculated using the density of the acetylated wood, since this contains acetyl groups from the reaction of wood with acetic anhydride, which is derived from fossil carbon. The correct procedure would be to calculate the weight of unmodified wood in the acetylated wood (Accoya, minus weight of added acetyl). It is understood that NEPD-376-262-EN is currently being revised.

NEPD-407-287-EN Kebony Clear radiata

'The mass of the green wood is 480 kg/m<sup>3</sup>, and the moisture content is assumed to be 12% as recommended by the standard. The biogenic CO<sub>2</sub> uptake from the wood is thus 785,71 kg CO<sub>2</sub>. The biogenic carbon uptake in the furfuryl alcohol is calculated based on the stoichiometric formula for furfuryl alcohol, which is C<sub>5</sub>H<sub>6</sub>O<sub>2</sub>. This gives a molar mass of 98/mol of which Carbon accounts for 61.2% of this mass. A Kilo furfuryl alcohol thus contains 612 grams of carbon, which in turn results in emissions of 2266 grams of CO<sub>2</sub> when released. 1 m<sup>3</sup> of Kebony Clear (Radiata) contains 286.6 kg of furfuryl alcohol, which represents the biogenic carbon uptake of 590.4 kg. The total Biogenic CO<sub>2</sub> uptake is thus as following: 785.71 CO<sub>2</sub> + 590.4 kg CO<sub>2</sub> = 1435.14 kg CO<sub>2</sub>.'

This calculation is reasonable.

The GWP and stored carbon contents associated with the TMT products is shown in Figure X.

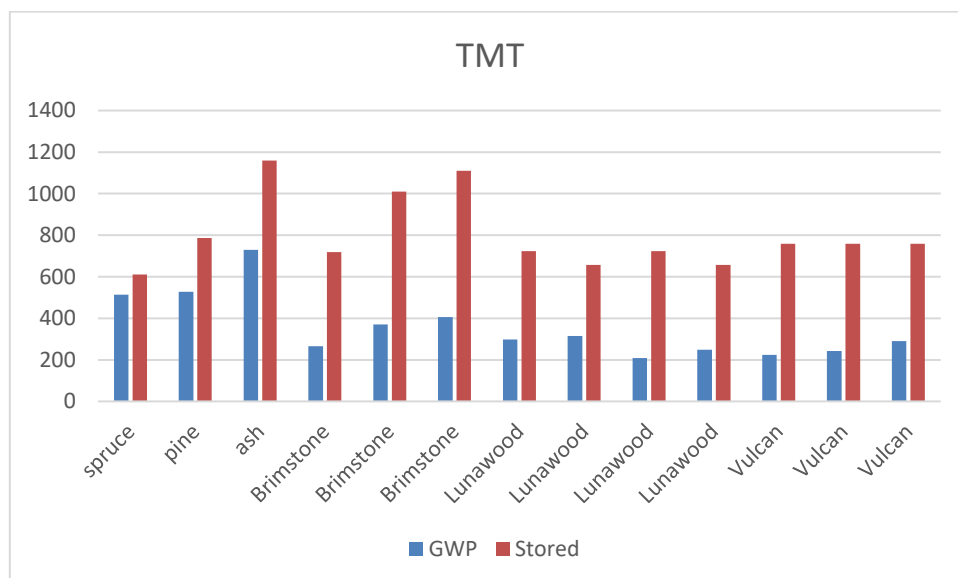


Figure 10: GWP and stored carbon in TMT products

In all cases the amount of atmospheric carbon stored in the TMT products exceeds that associated with process emissions. The final plot (Fig. 11) combines these two values, with GWP being recorded as a positive emission and sequestered

atmospheric carbon being reported as a negative number. This shows that the value is negative for all TMT products. Higher wood density gives a larger negative value.

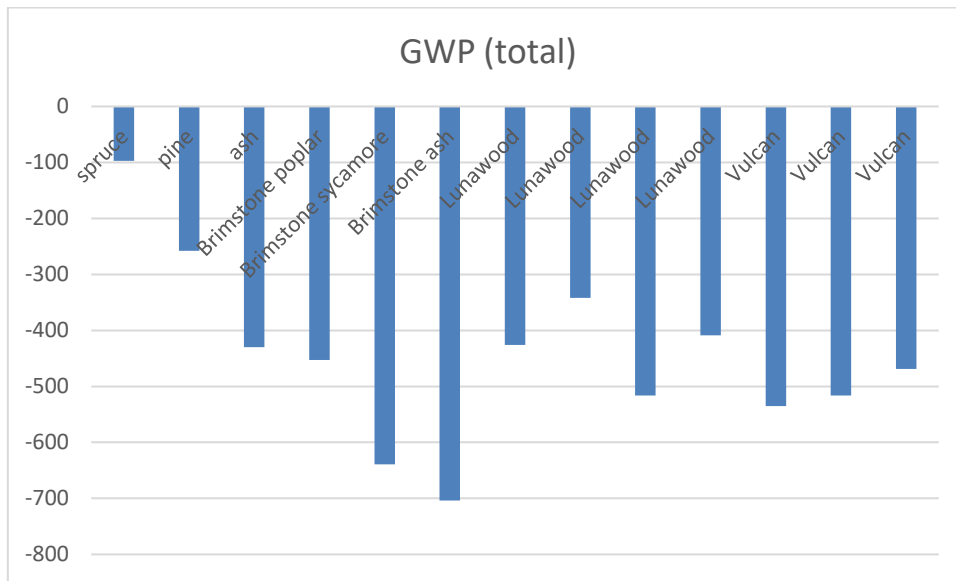


Figure 11: Total GWP for thermally modified timber products

## Background to EPDs

LCA can be a useful tool when applied to a specific product or process in order to determine where the highest environmental burdens (hotspots) occur. This attributional form of LCA can be used to identify where to improve the process to reduce the overall environmental burden of the product. Consequential LCA can be used to determine the environmental impacts arising due to changes to the production process.

However, the use of LCA to compare between different materials (such as concrete or timber in construction) is much more problematic and the use of LCA for this purpose requires several criteria to be fulfilled:

- The functional unit should be the same
- The whole lifecycle of the material or product should be considered and there should be reasonable and realistic assumptions (e.g., about recycling)
- Reasonable scenarios about maintenance and replacement must be included
- The databases and environmental impact calculation methods used should be stated and be comparable
- The methodologies and inventories should be transparent (often not possible due to commercial confidentiality)
- Reasonable cut-offs should be used and justified with a sensitivity analysis
- The impact categories used should be reliable and meaningful
- A sensitivity analysis should be used to demonstrate the impacts of different assumptions

In order to develop a framework that allows for comparability of environmental performance between products, ISO 14025 was introduced. This describes the procedures required to produce Type III environmental declarations. This is based on the principle of developing product category rules (PCR) which specify how the information from an LCA is to be used to produce an environmental product declaration (EPD). A PCR will typically specify what the functional unit is to be for the product. Within the framework of ISO 14025, only the production phase (cradle to gate) of the lifecycle has to be included in the EPD, but it is also possible to include other lifecycle stages, such as the in-service stage and the end of life stage, although this is not compulsory. ISO 14025 also gives guidance on the process of managing an EPD programme. This requires programme operators to set up a scheme for the publication of a PCR under the guidance of general programme instructions. There have been other standards issued that apply to the construction sector in order to ensure greater comparability of the environmental performance of products. ISO 21930 gives some guidance on both PCR and EPD development. The European standard is EN 15804, which is a core PCR for building products and it is therefore considerably more detailed and prescriptive than ISO 14025.

The primary purpose of an EPD according to ISO 14025 is for business to business (b2b) communication, but an EPD can also be used for business to consumer (b2c) communication. In the latter case, there are further requirements upon the process, which apply especially to the verification procedures. In any case, ISO 14025 encourages those involved in the production of an EPD to take account of the level of

awareness of the target audience. Standards are increasingly removing the flexibility (and uncertainty) that was once associated with determining the environmental performance of products and services. This should, in principle, make it much easier to compare the environmental impacts of products within a product category in the future.

The life cycle stages of a product can be divided into:

- Upstream processes: involving the extraction of raw materials and transport thereof to the manufacturing facilities
- Core processes: manufacture of the analysed product, maintenance of manufacturing infrastructure, packaging, disposal of waste
- Downstream processes: transportation from manufacturing to construction sites, construction, maintenance, reuse, recycling, recovery, disposal

These different life cycle phases can be further sub-divided, as shown in Table 1.

*Table 1: Different life cycle stages defined in EN 15804*

| Module | Life cycle stage           | Description                |
|--------|----------------------------|----------------------------|
| A1     | Production                 | Raw material supply        |
| A2     | Production                 | Transport                  |
| A3     | Production                 | Manufacturing              |
| A4     | Construction               | Transport                  |
| A5     | Construction               | Construction/installation  |
| B1     | Use                        | Use                        |
| B2     | Use                        | Maintenance                |
| B3     | Use                        | Repair                     |
| B4     | Use                        | Replacement                |
| B5     | Use                        | Refurbishment              |
| B6     | Use                        | Operational energy use     |
| B7     | Use                        | Operational water use      |
| C1     | End of life                | De-construction/demolition |
| C2     | End of life                | Transport                  |
| C3     | End of life                | Waste processing           |
| C4     | End of life                | Disposal                   |
| D      | Beyond building life cycle | Reuse/recovery/recycling   |

The different life cycle stages are divided into modules in EN15804, modules A1-A3 cover the production stage, A4-A5 the construction process, B1-B7 the use stage and C1-C4 the end of life stage; beyond this is the 'after-life' stage (D). These are listed in Table 8. The publication of this standard ensures harmonisation of core PCRs for building products in Europe. It is mandatory to report stages A1-A3, with the other stages being included for any reporting beyond cradle to factory gate.

PCRs have been developed by different organisations which have set up EPD programmes (examples in Europe include the International EPD® system based in Sweden and the Institut Bauen und Umwelt in Germany). Since the introduction of ISO 14025, there has been a proliferation of EPD systems, with their own PCRs. ISO 14025 encourages the operators of EPD programmes to harmonise their methods and PCRs and in Europe this has resulted in the creation of 'ECO' a platform for rationalising EPDs, involving 11 EPD operators within Europe. This involves mutual recognition of EPDs, and the creation of common PCRs, working from agreed core

PCRs (such as EN 15804 in the built environment). EN 15804 has been revised recently to make the PCR consistent with the recently introduced EU Product Environmental Footprint scheme.

In theory, the introduction of EPDs which use common PCRs means that it should be possible to compare different building materials in terms of environmental impact. However, while it may be possible to make choices based upon the environmental impacts associated with the manufacture of products, the use phase and end of life phase also need to be considered in order to get the whole picture. Important considerations when examining the environmental consequences of the use of different materials must include the service life of the product, maintenance requirements and performance in service, especially with respect to the impact on the operating energy of the building. This can involve assumptions being made regarding life span, maintenance, end of life scenarios, etc., which will have a critical impact upon the outcome of the LCA. Although the introduction of Type III environmental declarations theoretically allows for environmental performance comparisons to be made between different products and materials, this may not always be possible in practice. Gelowitz and McArthur (2017) conducted a review of published EPDs for building products and came to the following conclusions:

- Discrepancies between life cycle inventory methodology, environmental indicators and life cycle inventory databases were a barrier to making comparisons between EPDs.
- There was a high level of incomparability between EPDs using the same PCR, which was unexpected and should not occur.
- There was evidence of poor verification practices, demonstrated by a high proportion of EPDs containing contradictory data.
- The EN 15804 harmonisation standard has not been entirely successful. The proportion of valid comparisons was much higher with EN 15804-compliant EPDs, but the overall level of comparability was still low.

The objective of environmental labels and declarations is to provide accurate and verifiable information on the environmental performance of goods and services, with the objective of stimulating continuous market-driven environmental improvement (ISO 14020). The international standard ISO 14024 defines Type I environmental labels, which are certificates (ecolabels) that are issued by an independent, third party verification body. Examples of Type I ecolabels include single-attribute labels about wood sourced from forests that are managed sustainably (e.g., FSC, PEFC) and there are many examples listed on the ecolabel website. Type II environmental labels are defined in ISO 14021; these are self-declared environmental labels. Examples include statements regarding recyclability, compostability, etc.

## Global Warming Potential

Global warming potential (GWP) of the timber products is shown in Appendix 1. In some cases, these data have been supplied in the EPD and in other, this has had to be inferred from the reported GWP, which combines both the GWP impact and the sequestered carbon in the timber product (where this is not stated, it has been calculated according to EN16449). It is unfortunate that the GWP impacts are not reported separately from the sequestered carbon in most EPDs. It is much better practice to report this data separately. It also gives the cement industry justification for including carbonation of cement in their GWP values, reducing transparency of the reporting process. In newer EPDs, which follow the latest version of EN15804, the stored atmospheric carbon is reported as biogenic carbon in some cases. In other cases, the biogenic carbon category is used to report emissions of biogenic carbon only. It is also possible that this value can include both emissions of biogenic carbon dioxide, as well as stored atmospheric carbon. This confusion is unfortunate.

The calculated GWP value for the Austrian production is very low and the values for Australian production are very high, which could be explained by the high GWP impact of the Australian electricity grid. The Norwegian EPDs for sawn, and sawn and planed, have a much lower GWP impact compared with the UK EPDs, which makes sense, given the low fossil carbon intensity of the Norwegian grid. Note that the energy required for planing results in a higher GWP impact, compared to sawing only, but the size of this impact is heavily dependent upon the electricity grid primary energy mix (see Appendix 3). EPD-Norge quote 0.012 kg CO<sub>2</sub> eq. per MJ (=43.2 g CO<sub>2</sub> eq. per kWh) for Norwegian electricity production, which is composed of a primary energy mix of 96% hydro, 2.5% thermal and 1.4% wind. The Australian grid mix GWP impact is quoted in S-P-00560 as being 1,000 g CO<sub>2</sub> eq. per kWh and is composed of 90% fossil fuel energy and 10% biomass. The New Zealand grid mix is dominated by renewable energy sources (primarily hydro and geothermal) resulting in an emission intensity of 100 g CO<sub>2</sub> eq. per kWh. The UK grid mix GWP impact in 2009 was 488 g CO<sub>2</sub> eq. per kWh (Source: Defra 2011 Guidelines to Defra/DECC's GHG conversion factors for company reporting).

Global warming potential is a measure of the radiative forcing arising from gaseous emissions associated with a product or service. GWP is measured in kg carbon dioxide equivalents, in which the radiative forcing of other gases (e.g., methane) is converted into an equivalent amount of carbon dioxide. The conversion factor for these gases varies, depending upon the timescale studied. The default calculations are based upon a timescale of 100 years (commonly referred to as GWP<sub>100</sub>).

## Sequestered Carbon

Sequestered carbon in the timber products is shown in Appendix 1.

The amount of carbon dioxide equivalents stored in the wood can be calculated from the formula given in the European standard EN16449:

$$P(\text{CO}_2) = (44/12) \times Cf \times [(\rho_w \times V_w)/(1 + (\omega / 100))]$$

Where:

$P(\text{CO}_2)$  is the stored carbon reported as the equivalent in atmospheric carbon dioxide (kg CO<sub>2</sub> eq.)  
 $C_f$  is the carbon fraction of the wood (0.5 is used as the default value)  
 $\omega$  is the moisture content of the wood on a dry basis  
 $\rho_\omega$  is the density of the wood (kg/m<sup>3</sup>) at that moisture content  
 $V_\omega$  is the volume of the solid wood product at that moisture content

The default value of 0.5 for  $C_f$  should not be used for thermally modified wood, acetylated wood, or furfurylated wood.

## Embodied Energy

The embodied energy associated with the production of 1m<sup>3</sup> of sawn softwood is shown in Appendix 2. In theory, this is less likely to be subject to errors in calculation compared with the GWP, since it is directly reported, there should also (theoretically) be fewer differences between each EPD for this parameter. The embodied energy values are calculated from the following entries in the EN15804-compliant EPDs:

PERE: Use of renewable primary energy excluding renewable primary energy resources used as raw materials

PENRE: Use of non-renewable primary energy excluding non-renewable primary energy resources used as raw materials

The recoverable energy of the wood (also called inherent energy, or embedded energy) was calculated using the data in the entry:

PERM: Use of renewable primary energy resources used as raw materials

These numbers should be reliable and comparable, provided that:

- The LCA practitioners have calculated the embodied energy as primary energy, rather than delivered, or metered, energy.
- The renewable primary energy refers only to the product and has been calculated as the lower heating value of the dry wood equivalent weight.

The embodied energy of a material or product used in a structure or product is the primary energy used in the manufacture, which includes all of the energy used in the production, as well as the primary energy used in the transport of materials and goods required for the production process. This definition relates to the initial embodied energy, which is related to the cradle to factory gate stage (modules A1-A3, EN 15804) of the product life cycle. In some definitions, the transport to construction site (A4) and the energy used on site for the erection or installation of the product (A5) is also included. The units used are generally MJ per unit mass, or volume, or per defined functional unit, although some workers report this as kWh (=3.6 MJ). Transport of materials to site can have a major impact on the embodied energy of the construction materials. This would be the case for Abodo products



transported to Europe when compared with European-produced TMT. The analysis in this report is for A1-A3 life cycle stages only.

Different methods for determining the primary energy demand exist. For example, the lower or higher heating values of primary energy sources may be used, the use of renewable energy resources may not be included or it may be reported separately (as in EN15804). Primary energy is defined as 'the energy required from nature (e.g., coal) embodied in the energy consumed by the purchaser (for example, electricity) and the energy used by the consumer as 'delivered energy'. This means that a process using 1 MJ of electricity in one region of the world may have a different embodied energy compared to an identical process using 1 MJ of electrical energy in another part, because the grid mix in the two regions is different.

The failure to distinguish between primary or secondary energy can lead to errors as high as 40% when reporting embodied energy. Cabeza et al. (2013) note that there is a relationship between embodied energy and GWP for primary production, for some building components and that there is a link between embodied energy and cost of buildings, which is related to the energy intensity per unit GDP for that country.

## References

Cabeza, L., Rincón, L., Vilariño, V., Pérez, G., Castell, A. (2014) Life cycle assessment (LCA) and life cycle energy analysis (LCEA) of buildings and the building sector: a review. *Renewable and Sustainable Energy Reviews*, 29, 394-416.

Gelowitz, M., McArthur, J. (2017) Comparison of type III environmental product declarations for construction products: Material sourcing and harmonization evaluation. *Journal of Cleaner Production*, 157, 125-133.

# Appendices

## Appendix 1: GWP data for modules A1-A3 (forest to factory gate) (declared unit 1 m<sup>3</sup>) (GWP in kgCO<sub>2</sub> eq.)

| EPD registration number    | Date | Country | Description                        | Density (kg/m <sup>3</sup> ) | MC (%) | TOTAL (reported) | Sequestered (calculated) | GWP (reported) |
|----------------------------|------|---------|------------------------------------|------------------------------|--------|------------------|--------------------------|----------------|
| Wood for Good <sup>1</sup> | 2014 | GBR     | Fresh sawn softwood                | 672                          | 60     | -713             | -770 <sup>2</sup>        | +57            |
| S-P-00561                  | 2017 | AUS     | Fresh sawn hardwood                | 768                          | 26     | -851             | -1118 <sup>2</sup>       | +267           |
| EPD-EGG-20140246-IBA2-EN   | 2018 | AUT     | Sawn timber green                  | 740                          | 70     | -779             | -798 <sup>2</sup>        | +19            |
| Wood for Good <sup>1</sup> | 2014 | GBR     | Sawn dried softwood                | 483                          | 15     | -679             | -770 <sup>2</sup>        | +91            |
| Wood for Good <sup>1</sup> | 2014 | GBR     | Sawn dried hardwood                | 698                          | 12     | -878             | -902                     | +24            |
| NEPD 307 179 EN            | 2015 | NOR     | Sawn dried softwood                | 450                          | 15     | -672             | -715                     | +43            |
| S-P-00560                  | 2017 | AUS     | Sawn dried softwood                | 551                          | 12     | -760             | -902 <sup>2</sup>        | +142           |
| S-P-00561                  | 2017 | AUS     | Sawn dried hardwood                | 735                          | 10     | -888             | -1225 <sup>2</sup>       | +337           |
| EPD-EGG-20140247-IBA2-EN   | 2017 | AUT     | Sawn timber dried softwood         | 507                          | 15     | -784             | -808                     | +24            |
| S-P-01325                  | 2018 | SWE     | Sawn dried softwood                | 455                          | 16     | -577             | -719 <sup>2</sup>        | +138           |
| S-P-00997                  | 2019 | NZD     | Sawn dried radiata pine            | 488                          | 11.6   | -747             | -798                     | +51            |
| 13CA24184.102.1            | 2013 | USA     | Dried planed softwood lumber       | 434                          | 0      |                  | -795                     | +73            |
| NEPD 00247N                | 2014 | DNK     | Sawn dried planed Siberian larch   | 650                          | 18     | -624             | -1010                    | +386           |
| (BRE) 000124               | 2017 | GBR     | Sawn dried planed softwood         | 479                          | 15     | -712             | -764                     | +52            |
| S-P-00560                  | 2017 | AUS     | Sawn + dressed dried softwood      | 551                          | 12     | -699             | -902 <sup>2</sup>        | +203           |
| S-P-00561                  | 2017 | AUS     | Sawn + dressed dried hardwood      | 735                          | 10     | -731             | -1225                    | +494           |
| Wood for Good <sup>1</sup> | 2014 | GBR     | Sawn dried planed softwood         | 482                          | 15     | -646             | -768                     | +122           |
| NEPD 308 179 EN            | 2015 | NOR     | Sawn dried planed softwood         | 420                          | 17     | -607             | -660                     | +53            |
| S-P-00997                  | 2019 | NZD     | Sawn dried planed radiata          | 486                          | 11.6   | -728             | -795                     | +69            |
| S-P-00997                  | 2019 | NZD     | Sawn dried planed jointed radiata  | 475                          | 10.5   | -697             | -784                     | +87            |
| S-P-02153                  | 2020 | CZE     | Sawn dried planed jointed softwood | 450                          | 15     | -685             | -717                     | +32            |
| 4788424634.102.1           | 2020 | USA     | Dried planed softwood lumber       | 460                          | 15     | +63 <sup>3</sup> | -733 <sup>2</sup>        | +63            |
| NEPD 00259N                | 2014 | EST     | TMT spruce                         | 350                          | 5      | -97              | -611                     | +514           |
| NEPD 00259N                | 2014 | EST     | TMT pine                           | 450                          | 5      | -258             | -786                     | +528           |
| NEPD 00260N                | 2014 | EST     | TMT ash                            | 670                          | 6      | -430             | -1159                    | +729           |
| S-P-01718                  | 2019 | GBR     | TMT (Brimstone) poplar             | 409                          | 5      | -453             | -719                     | +266           |
| S-P-01718                  | 2019 | GBR     | TMT (Brimstone) sycamore           | 571                          | 5      | -639             | -1010                    | +371           |
| S-P-01718                  | 2019 | GBR     | TMT (Brimstone) ash                | 631                          | 5      | -704             | -1110                    | +406           |
| RTS_44_19                  | 2019 | FIN     | TMT Thermo-D Lunawood rough        | 430                          | 5      | -426             | -724                     | +298           |
| RTS_44_19                  | 2019 | FIN     | TMT Thermo-D Lunawood planed       | 390                          | 5      | -342             | -657                     | +315           |
| RTS_44_19                  | 2019 | FIN     | TMT Thermo-S Lunawood rough        | 430                          | 5      | -516             | -724                     | +208           |

|                 |      |     |                                   |     |    |       |                    |      |
|-----------------|------|-----|-----------------------------------|-----|----|-------|--------------------|------|
| RTS_44_19       | 2019 | FIN | TMT Thermo-S Lunawood planed      | 390 | 5  | -409  | -657               | +248 |
| S-P-01543       | 2020 | NZL | TMT Vulcan radiata sawn           | 420 | 7  | -535  | -758               | +224 |
| S-P-01543       | 2020 | NZL | TMT Vulcan radiata surfaced       | 420 | 7  | -516  | -758               | +243 |
| S-P-01543       | 2020 | NZL | TMT Vulcan radiata finger-jointed | 420 | 7  | -469  | -758               | +290 |
| NEPD-376-262-EN | 2015 | NLD | Accoya (radiata)                  | 510 | 4  | -433  | -944               | +511 |
| NEPD-376-262-EN | 2015 | NLD | Accoya (Scots pine)               | 540 | 4  | -741  | -999               | +258 |
| NEPD-376-262-EN | 2015 | NLD | Accoya (beech)(                   | 755 | 4  | -1010 | -1397              | +387 |
| NEPD-407-287-EN | 2016 | NOR | Kebony Clear (radiata)            | 480 | 12 | -549  | -1435 <sup>4</sup> | +886 |
| NEPD-408-287-EN | 2016 | NOR | Kebony Clear (SYP)                |     |    | -646  | -1532 <sup>4</sup> | +886 |
| NEPD-410-288-EN | 2016 | NOR | Kebony character (Scots pine)     |     |    | -738  | -1097 <sup>4</sup> | +359 |

<sup>1</sup>Not registered as an EPD, but follows the EN 15804 PCR

<sup>2</sup>data not supplied in the EPD, calculated using EN16449

<sup>3</sup>Not clear how this value is calculated

<sup>4</sup>Includes biogenic carbon in the furfuryl polymer

## Appendix 2: Embodied energy and inherent energy data for modules A1-A3 (forest to factory gate) (declared unit 1 m<sup>3</sup>)

| EPD registration number    | Date | Country | Description                        | PERE (MJ) | PENRE (MJ) | Embodied Energy (MJ) | PERM (MJ) |
|----------------------------|------|---------|------------------------------------|-----------|------------|----------------------|-----------|
| Wood for Good <sup>1</sup> | 2014 | GBR     | Fresh sawn softwood                | 34        | 1040       | 1074                 | 8090      |
| S-P-00561                  | 2017 | AUS     | Fresh sawn hardwood                | 111       | 1810       | 1921                 | 11300     |
| EPD-EGG-20140246-IBA2-EN   | 2018 | AUT     | Sawn timber green                  | 97        | 250        | 347                  | 8050      |
| Wood for Good <sup>1</sup> | 2014 | GBR     | Sawn dried softwood                | 853       | 1650       | 2503                 | 8120      |
| Wood for Good <sup>1</sup> | 2014 | GBR     | Sawn dried hardwood                | 328       | 2840       | 3168                 | 11300     |
| NEPD 307 179 EN            | 2015 | NOR     | Sawn dried softwood                | 2270      | 685        | 2955                 | 7410      |
| S-P-00560                  | 2017 | AUS     | Sawn dried softwood                | 2480      | 1610       | 4090                 | 9290      |
| S-P-00561                  | 2017 | AUS     | Sawn dried hardwood                | 879       | 2510       | 3389                 | 12600     |
| EPD-EGG-20140247-IBA2-EN   | 2017 | AUT     | Sawn timber dried softwood         | 1330      | 330        | 1660                 | 8160      |
| S-P-01325                  | 2018 | SWE     | Sawn dried softwood                | 3170      | 748        | 3918                 | 6750      |
| S-P-00997                  | 2019 | NZD     | Sawn dried radiata pine            | 4200      | 552        | 4752                 | 8260      |
| 13CA24184.102.1            | 2013 | USA     | Dried planed softwood lumber       | 1640      | 1228       | 2868                 |           |
| NEPD 00247N                | 2014 | DNK     | Sawn dried planed Siberian larch   | 3724      | 6842       | 10566                | 9180      |
| (BRE) 000124               | 2017 | GBR     | Sawn dried planed softwood         | 2270      | 1570       | 3840                 | 8440      |
| S-P-00560                  | 2017 | AUS     | Sawn + dressed dried softwood      | 3050      | 2260       | 5310                 | 9290      |
| S-P-00561                  | 2017 | AUS     | Sawn + dressed dried hardwood      | 1190      | 3840       | 5030                 | 12600     |
| Wood for Good <sup>1</sup> | 2014 | GBR     | Sawn dried planed softwood         | 1060      | 2130       | 3190                 | 8080      |
| NEPD 308 179 EN            | 2015 | NOR     | Sawn dried planed softwood         | 2930      | 902        | 3832                 | 6840      |
| S-P-00997                  | 2019 | NZD     | Sawn dried planed radiata          | 5330      | 720        | 6050                 | 8240      |
| S-P-00997                  | 2019 | NZD     | Sawn dried planed jointed radiata  | 6530      | 991        | 7521                 | 8140      |
| S-P-02153                  | 2020 | CZE     | Sawn dried planed jointed softwood | 1050      | 472        | 1522                 | 7500      |
| 4788424634.102.1           | 2020 | USA     | Dried planed softwood lumber       | 2381      | 1000       | 3381                 | 10959     |
| NEPD 00259N                | 2014 | EST     | TMT spruce                         | 2184      | 7426       | 9610                 | 9180      |
| NEPD 00259N                | 2014 | EST     | TMT pine                           | 2761      | 7697       | 10458                | 9180      |
| NEPD 00260N                | 2014 | EST     | TMT ash                            | 6678      | 10302      | 16980                | 11990     |
| S-P-01718                  | 2019 | GBR     | TMT (Brimstone) poplar             | 13000     | 4180       | 17180                | 7460      |
| S-P-01718                  | 2019 | GBR     | TMT (Brimstone) sycamore           | 18100     | 5810       | 23910                | 10400     |
| S-P-01718                  | 2019 | GBR     | TMT (Brimstone) ash                | 22200     | 6480       | 28680                | 9250      |
| RTS_44_19                  | 2019 | FIN     | TMT Thermo-D Lunawood rough        | 30782     | 5270       | 36052                | 8353      |
| RTS_44_19                  | 2019 | FIN     | TMT Thermo-D Lunawood planed       | 31163     | 6565       | 37728                | 7604      |
| RTS_44_19                  | 2019 | FIN     | TMT Thermo-S Lunawood rough        | 27924     | 4177       | 32101                | 8354      |
| RTS_44_19                  | 2019 | FIN     | TMT Thermo-S Lunawood planed       | 28483     | 5174       | 33657                | 7605      |
| S-P-01543                  | 2020 | NZL     | TMT Vulcan radiata sawn            | 4200      | 2970       | 7170                 | 7560      |
| S-P-01543                  | 2020 | NZL     | TMT Vulcan radiata surfaced        | 4740      | 3230       | 7970                 | 7560      |
| S-P-01543                  | 2020 | NZL     | TMT Vulcan radiata finger-jointed  | 5680      | 3850       | 9530                 | 7560      |
| NEPD-376-262-EN            | 2015 | NLD     | Accoya (radiata)                   | 847       | 14559      | 15406                | 6574      |
| NEPD-376-262-EN            | 2015 | NLD     | Accoya (Scots pine)                | 932       | 13137      | 14069                | 10372     |
| NEPD-376-262-EN            | 2015 | NLD     | Accoya (beech)(                    | 1256      | 18069      | 19325                | 7596      |
| NEPD-407-287-EN            | 2016 | NOR     | Kebony Clear (radiata)             | 5576      | 15354      | 20930                | 16476     |

|                 |      |     |                               |      |       |       |       |
|-----------------|------|-----|-------------------------------|------|-------|-------|-------|
| NEPD-408-287-EN | 2016 | NOR | Kebony Clear (SYP)            | 6407 | 13335 | 19742 | 17473 |
| NEPD-410-288-EN | 2016 | NOR | Kebony character (Scots pine) | 3078 | 5691  | 8769  | 12302 |

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<sup>1</sup>Not registered as an EPD, but follows the EN 15804 PCR

### Appendix 3: GWP Impacts of electricity production

APPENDIX 1a: GWP impact of different primary energy sources to electricity production (Source: Parliamentary Office of Science and Technology, Postnote No. 268, October 2006).

| <b>Primary energy source</b> | <b>GWP (g CO<sub>2</sub> eq. per kWh)</b> |
|------------------------------|---|
| Coal                         | >1000                                     |
| Oil                          | ~650                                      |
| Gas                          | ~500                                      |
| Photovoltaics                | ~58                                       |
| Wind                         | ~5  |
| Hydro (storage)              | ~10-30                                    |
| Hydro (run of river)         | <5  |
| Nuclear                      | ~5  |