

## Transparent reporting of electricity and biogas use in EPD-Norway

EPD-Norway is continuing its requirements on transparent reporting of electricity, after the initial assessment period ended 31/12/2024. EPD-Norway has also decided to expand the approach to also include biogas for energy purposes. This means that results in the EPD shall be reported using two different methodological approaches for energy use in the foreground system: The *market-based approach* and the *location-based approach*. This is due to our commitment to harmonize with current practice and work towards a European consensus in this area given in ECO Platform *Audit and Verification Guidelines for ECO EPD Programme Operators v8 2024 (ECO v8)*.

The transparent reporting requirement is to provide information in the EPD on the energy used in the foreground system and the implications for the greenhouse gas emissions (GWP-total), with implications both for the result tables and for the additional requirements section. To accommodate for this change, EPD-Norway has updated the EPD template. Key consequences for the EPD content are:

- LCA: Results
  - *Either*: One set of result tables, clearly labelling which methodological approach has been used and supplementary information for the other methodological approach provided in the additional requirements section as described below. This is also the approach for which the EPD template is designed for.
  - *Or*: Two full sets of result tables, clearly labelling which of them is considering market-based and which is location-based approach. (see example 1 below)
- Additional requirements section (see example 2 below):
  - Additional information for transparent reporting about the electricity and/or biogas applied for the market-based and the location-based approach. This may be reported in a table presenting the amount of energy, GWP intensities per kWh for electricity and suiting unit for biogas. Data sources for energy needs to be stated.

*NOTE: Electricity used in the foreground system is typically the electricity used by the manufacturer in A3, but it may also include upstream or downstream processes that are within the control of the manufacturer (e.g., processes in A4 and A5 for ready-mix concrete, etc. or a supplier using GoO's). Any GoO for energy needs to be provided evidence for at the point of EPD verification and made assurance that this will be kept within the validity period of the EPD. The foreground system is by some LCA practitioners also called "core" or "specific data".*

**Consequences for existing EPDs:** There will be no consequences for already published EPDs, as the new requirements are not retroactive. EPD owners may update published EPDs if they wish.

**Consequences for new EPDs:** New EPDs shall report electricity and biogas in accordance with the guidelines described in this document after the transition period.

**Consequences for EPD developers/verifiers:** If GoOs and/or biogas certificates are used for the market-based approach, the verifier must check if EPD owners has valid GoO certificates and/or biogas certificates at the point of verification and for how long they are valid. The EPD owner has to provide information to verifiers on how they will re-affirm the validity of GoO certificates and/or biogas certificates when validity of current certificates is extended, or new certificates are acquired. If the manufacturer has an EPD approved in 2025 while having a GoO certificate which expires in 2026, then the manufacturer has to make sure that these are prolonged. If GoOs expire and are not renewed, worsening impact on GWP above the thresholds of 10% the EPD will be invalid.

EPD owners using GoOs are therefore recommended to make agreement with verifiers to follow up and re-affirming GoOs during the validity period of the EPD to reduce risk of future non-compliance.

For EPDs that are generated using EPD tools that use GoOs and/or biogas certificates, the EPD owner/user of EPD tools must keep documentation proving that all published EPDs with GoOs have valid certificates. Tool providers shall have solutions either through technical barriers or training ensuring that manufacturers not purchasing GoOs do not chose datasets in the tools where GoOs are included. Tool providers and EPD owners should have clearly stated responsibilities on which of the parties keep datasets including GoOs up to date. EPD-Norway will require this information to be displayed in the annual tool audits.

If the energy usage in manufacturing is considered confidential as per ISO 14025 chapter 8.3, GWP-total for A1 to A3 shall be reported instead. For further description about modelling, see chapter 2.1 pt 6.2 (electricity) and 6.3 (biogas) in the Verification Checklist for the Life Cycle Assessment Requirements on the Project Report, ECO V8. This shall be included in the EPD under section "Additional requirements" (Example 2). Also – the header in the LCA results section shall refer to whether the market- or location-based method is chosen. See example 1 below:

**Example 1: The LCA results section (if you choose to have full result table sets):**

## LCA: Results

The result tables are given using the <market-based / location-based approach or the market-based and location-based approaches> for foreground system (A3).

More information about transparent reporting of electricity in the additional requirements section.

Core environmental impact indicators ([market-based / location-based approach](#))

Indicator	Unit	A1-A3	A4	C1	C2	C3	C4	D
GWP - total	kg CO2 eq.	...						
GWP - fossil	...							
...								

...and then follows the rest of the core impact indicators and the subsequent tables with one of the two approaches.

Core environmental impact indicators ([market-based /location-based approach](#))

Indicator	Unit	A1-A3	A4	C1	C2	C3	C4	D
GWP - total	kg CO2 eq.	...						
GWP - fossil	...							
...								

...and then follows the rest of the core impact indicators and the subsequent tables with the other of the two approaches.

**Example 2: How this may be displayed in the EPDs “additional requirements” section (if you choose to only have one set of result tables):**

### Transparent reporting of energy

The EPD provides in the main result tables environmental impact categories based on a [location-based / market-based approach or both the location-based and market-based approaches]. For the sake of transparency, the information below is provided to make it able for EPD users to understand the effect of these methodological choices.

The table below shows calculation of GWP values for energy resources used in the manufacturing process (A3) for each approach.

Energy source	Data source	Amount	Unit	GWP <sub>total</sub> [kg CO <sub>2</sub> - eq/unit]	SUM [kg CO <sub>2</sub> - eq]
<b>Location based approach</b>					
[enter name of the dataset used to model electricity]			kWh		
[enter name of the dataset used to model natural gas]			[unit]		
<b>Market based approach</b>					
Guarantees of origin or: Residual mix electricity, foreground Certified biogas			kWh		
or: Residual mix gas, foreground			[unit]		

The electricity guarantee of origin and/or biogas certificate utilized in this EPD is provided by [state name, validity period and information about the GO used].

The residual mix is calculated using the following methodology [describe/give reference e.g. AIB or ecoinvent database]