



PUBLIC DISCLOSURE STATEMENT

RONDO BUILDING SERVICES PTY LTD

**PRODUCT CERTIFICATION – OPT-IN
FY2022–23**

Australian Government


Climate Active Public Disclosure Statement

RONDO®



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Rondo Building Services PTY LTD
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p>  <p>Name of signatory <i>GONZ MARQUEZ</i> Position of signatory <i>GROUP SQ + E MANAGER</i> Date <i>29/5/24.</i></p> <p><i>Note: you can submit this document to Climate Active unsigned. The Climate Active team will invite you to sign this document once they have completed their review.</i></p>



Australian Government

Department of Climate Change, Energy,
the Environment and Water

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Version: January 2024



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	216 tCO ₂ -e
CARBON OFFSETS USED	80% VERs, 20% ACCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: thinkstep-anz
TECHNICAL ASSESSMENT	31 January 2024 thinkstep-anz Next technical assessment due: FY 2026
THIRD PARTY VALIDATION	Not required – EPD pathway used

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2.CERTIFICATION INFORMATION

Description of product certification

This product certification is for Rondo products manufactured at the Rondo facility in Sydney, New South Wales, Australia for use in Ceiling systems, Wall framing systems, Finishing and accessories products, and associated Clips. These products are mainly used in the building and construction industry. They are represented by 26 product groups, covering over 300 unique products, and are grouped according to their similarities in substrate material, gauge (BMT) and proportion of punch-outs (refer to [Table 1](#)).

This certification uses the Environmental Product Declaration (EPD) Streamlined Pathway. Rondo's EPD was published in 2020 under the EPD Australasia, available at [link](#). The EPD was produced in accordance with EN 15804, ISO 14025 and PCR 2012-01 Construction products and construction services 2.2 of 2017-05-30 of the International EPD® System.

- Declared unit (functional unit equivalent): 1 kg of Rondo products
- Offered as: Opt-in product
- Life cycle: Cradle-to-gate. Downstream processes are not included as these life cycle stages vary by end-use and are best considered at the building level.

The responsible entity for this product certification is Rondo Building Services PTY LTD, ABN 69 000 289 207.

This Public Disclosure Statement includes information for FY2022-23 reporting period. This is the first year of certification.

Carbon neutral products are available to clients or projects on an opt-in basis under the Climate Active certification.

Description of business

Rondo is a highly focused business involved in the manufacturing and supply of a wide range of light gauge rolled formed steel products and systems, primarily for the construction industry in Australia, New Zealand and Asia Pacific. Rondo has 60 years of history in the Australian manufacturing industry. Rondo designs and roll forms the steel profiles sold to their customers. The bought in products are also designed by Rondo and controlled through their supplier management process.

As part of Rondo's commitment to sustainability, this certification as well as the EPD provides an opt-in option to clients and projects to achieve a more sustainable goal.

Table 1: Rondo's 26 product groups including the representative product, materials, gauge (BMTs), % PunchOuts and products represented

Representative product	Materials	BMTs (mm)	Punch outs	Product list of products represented
DUO7	Aluminium	Extruded	0%	321, 357, 359, 242R, DUO7, DUO8, DUO9
2534	See Clips table in EPD*			
P35	GALVABOND® steel G2 Z275 and PVC	0.4	60%	P35
P50	GALVABOND® steel G2 Z275	0.35-0.4	25-33% (30)	P01A, P50, P60, PS17, PSIA
R50	GALVABOND® steel G2 Z275	0.4	0-13% (7)	P28, P32, P51, P52, P53, R50
P12	GALVABOND® steel G2 Z275	0.4	60%	P11, P12, P13, P14
P25	GALVABOND® steel G2 Z275	0.4	80%	P10, P25, P26, P27, R11
309A	GALVABOND® steel G2 Z275	0.45	0%	309A
107	GALVABOND® steel G2 Z275	0.5	15%	103, 107, 108, 109, 110
129	GALVABOND® steel G2 Z275, Polyester-coated GALVABOND® steel G2 Z275	0.5-0.55	0-4%	111, 112, 125, 129, 140, 142, 143, 155, 250, 251, 308, 310, 333, 340, 400, 401, 402, 403, 480, 482, 483, 570, 574, 590, 594, DUO5, DUO6, NZ31, R01, R02, RQST
495	GALVABOND® steel G2 Z275, Paper-lined GALVABOND® steel G2 Z275	0.7-0.8 (0.75)	0%	127, 128, 272, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 510, 511, 552, 553, 554, 555, 557, 578, 579, 598, 599, 872, 873, GQ75, HB50, M515, M525, M535, M545, M550, M560, M715, M725, M735, M750, Q488, Q490, Q492, Q496, Q497, Q498, Q499, RQ75
506	GALVABOND® steel G2 Z275	0.7-0.75	9-10%	214, 215, 216, 217, 501, 503, 504, 505, 506, 507
592	GALVABOND® steel G2 Z275	0.9	4%	572, 592
681	GALVABOND® steel G2 Z275	1.15-1.2	0%	141, 200, 204, 530, 556, 558, 559, 660, 661, 663, 670, 671, 673, 680, 681, 683, 690, 691, 810, 820, H515, H525, H535, H545, H550, H560, H715, H725, H735, H750, HB75, S673, S683, S690
RE3530	Plastic – PVC	Extruded	0%	PADJIN, PCB0630, PCB1024, PCB1027, PCB1030, PCB1036, PCB1330, PDM0630, PDM4530, PE9030, PE90SL30, PEA9030, PEXPH30, PFTLB30, PTLB1030, PTLB1330, PTLB630, PTSH1030, RE2530, RE3530, RE6030, RE902530, RE903530, RESC8030, RSBSC8030
SR02	Stainless Steel	0.45	0%	SR02
P01S	Stainless Steel	0.45	25%	P01S
121	OneSteel Rod	n/a	0%	121, 122
301	ZINCALUME® steel G550 ZM125	0.42	0%	301, 303
P05	ZINCANNEAL® steel G2S ZF100	0.5	0%	P03, P05, P06, P07, P08, P09
R06	ZINCANNEAL® steel G2S ZF100	0.5	45%	R06
R05	ZINCANNEAL® steel G2S ZF100	0.5	60%	R05
REVB030	ZINCANNEAL® steel G2S ZF100	0.9	17-26% (22)	REVB020, REVB025, REVB030, REVB035, REVB040, REVB045
REVB080	ZINCANNEAL® steel G2S ZF100	0.9	7-16% (12)	REVB050, REVB060, REVB065, REVB075, REVB080, REVB090, REVB100, REVB110, REVB120, REVB150
DUO2	Plain & Polyester-coated ZINCFORM® steel G300 Z200	0.3	0-3% (2)	371, DUO1, DUO2, P18, P40
P01	ZINCFORM® steel G300 Z200	0.3	25%	P01, P01L

*Rondo's systems use a variety of clips, although the overall mass of clips is quite small in the scheme of a project. The clips are produced for Rondo by a supplier, using punching techniques. The manufacturing impacts for all clips are represented by a single product, 2534, which is Rondo's biggest seller.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. Further detail is available at Appendix C.

Outside the emissions boundary

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Production of raw materials by third parties, including

- Steel
- Aluminium
- Stainless steel
- PVC (Plastic beads and Rubber)
- Lining paper
- PET coating
- Packaging material (timber supports, pallet, cardboard cartons, plastic strapping)
- Auxiliary materials (lubricants, cleaning fluids, rags and absorbent pads)
- Electricity
- Water

Transportation

- Transport fuel (used in road fleet, trains, ships)
- LPG fuel for forklifts

Manufacturing

- Electricity
- Natural gas
- Diesel
- Heavy fuel oil
- Water
- Waste
- Wastewater treatment

Non-quantified

Excluded

- Packaging for auxiliary input materials

Optionally included

N/A

Outside emission boundary

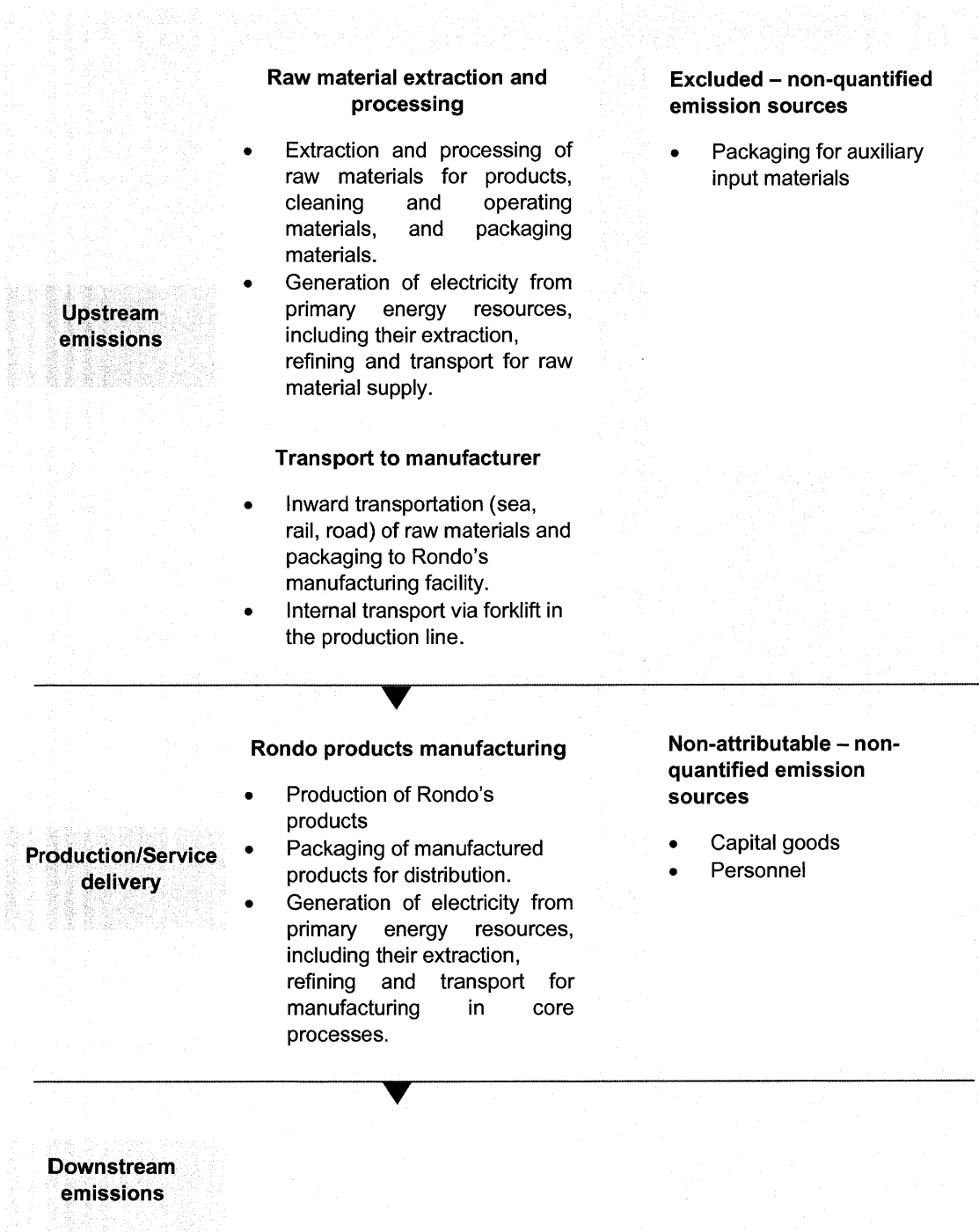
Non-attributable

Capital Goods

Personnel

Product / Service process diagram

The process diagram below and Figure 1 presents the cradle-to-gate life cycle stages of Rondo's products. Downstream processes (i.e. construction, use, end-of-life) are not included as these life cycle stages vary by end-use and are best considered at the building level. Greenhouse gas emissions relating to personnel, infrastructure and production equipment not directly consumed in the processes are excluded from the system boundary, in line with the Product Category Rules (PCR)¹.



¹ International EPD System PCR2012:01 (version 2.3), Product category rules according to ISO 14025 and EN 15804+A1, Combined PCR and PCR Basic Module for Construction products and Construction services, registration number 2012:01, published on 15 November 2018.

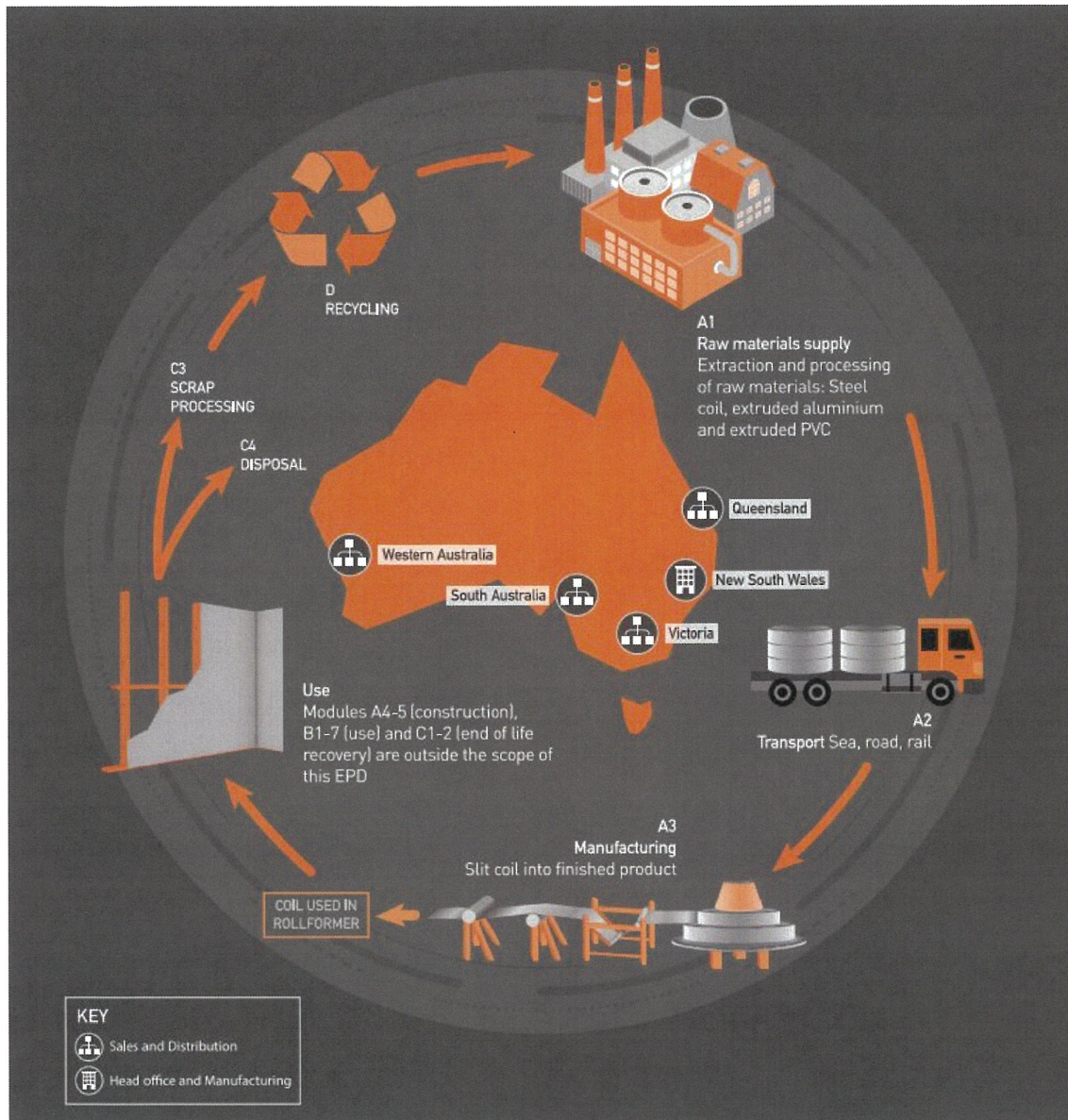


Figure 1: Rondo's product life cycle

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Sustainability at Rondo is underpinned by an appreciation for the social and environmental impacts of the business, its employees, customers and stakeholders. Rondo's commitment to the environment is demonstrated through its aim to achieve and maintain a high standard of environmental care and to consider transition opportunities present in technological advancements within all areas of its operations.

Rondo's vision is to develop a culture that promotes safety and sustainability across all levels of its operations by consulting with, educating, training and motivating staff, contractors and stakeholders along our supply chain regarding sustainable practices and environmental responsibilities.

Rondo commits to reducing its Scope 1 and Scope 2 emissions by 40% by 2030, compared to a 2020 base year. Rondo also commits to reducing its Scope 3 emissions by 30% within the same timeframe, relative to the same baseline.

The emission reduction strategy for Rondo's products includes the following actions:

- The metal feed used to produce Rondo's products contributes to more than 90% of Rondo's emissions impact. Rondo will continue engaging its suppliers (e.g. BlueScope) on efforts to reduce emissions from the 2020 baseline. As BlueScope's largest customer in light gauge steel, Rondo has been working with BlueScope on sustainability since 2010. In the initial phase of our engagement, we actively sought for BlueScope to produce their product EPDs so that Rondo could complete our own EPD. Now, Rondo is working to encourage further commitment from BlueScope in improving their sustainability targets and reducing their emissions impact directly affecting Rondo and the rest of the market. Rondo identifies current challenges to achieving better sustainability outcomes to be the advancements in technology and techniques used to produce metal feed.
- Comparing emission sources that are within Rondo's operational control, electricity use is considered the most significant lever with which Rondo can reduce its manufacturing emissions impact. Rondo will install a 300kW photovoltaic system on the roof of its manufacturing site based at Erskine Park, NSW by 2024. The system will reduce Rondo's demand for electricity from the grid by approximately 19% annually.

5.EMISSIONS SUMMARY

Use of Climate Active carbon neutral products, services, buildings or precincts

No Climate Active carbon neutral products and services have been used.

Certified brand name	Product/Service/Building/Precinct used
N/A	N/A

Emissions summary

Rondo's products are sold as a carbon neutral product on an opt-in basis. OneSydney, a project based in Sydney has elected to purchase Rondo's products as carbon neutral products.

The summary of the LCA is based on emissions per life cycle stage. [Table 2](#) shows the cradle-to-gate, emission factors per kg of Rondo's products that are delivered to the project. The emission factor (GWP) of Rondo's product (see "Product list of products represented" column in [Table 1](#)) is represented by the representative product (see "Representative product" column in [Table 1](#)), and is sourced from Rondo's EPD. Total emissions for FY23 are based on actual declared units delivered to the project to date (from July 2022 to June 2023). Note that total calculated emissions may not sum due to rounding in displayed data. No uplift factors were included in the emissions total.

There are a few other products from Rondo that are delivered to the same project as well. These are not represented by the 26 product groups in the EPD, so they have been excluded from the emissions summary and offset.

This initial public disclosure statement covers the first year of supply to the opt-in project. The volumes supplied will be reported and offset each year through to project completion.

Table 2: Total emissions of the opt-in One Sydney project in FY23, based on actual declared units delivered

Product represented (from Product list)	Representative product	Materials	Declared units delivered in FY23 (kg)	GWP of A1-A3 Production (kg CO ₂ -e/kg)	Total emissions (kg CO ₂ -e)
Clips	2534	See Clips table in EPD	471.00	5.51	2,594.56
P50	P50	GALVABOND® steel G2 Z275	11.81	4.75	56.04
P25	P25	GALVABOND® steel G2 Z275	8.23	16.49	135.67
112	129	GALVABOND® steel G2 Z275, Polyester-coated GALVABOND® steel G2 Z275	4,571.92	3.29	15,019.97
125	129	GALVABOND® steel G2 Z275, Polyester-coated GALVABOND® steel G2 Z275	14.00	3.29	45.99
129	129	GALVABOND® steel G2 Z275, Polyester-coated GALVABOND® steel G2 Z275	6,189.55	3.29	20,334.31
140	129	GALVABOND® steel G2 Z275, Polyester-coated GALVABOND® steel G2 Z275	1,219.96	3.29	4,007.90
251	129	GALVABOND® steel G2 Z275, Polyester-coated GALVABOND® steel G2 Z275	1,356.40	3.29	4,456.14
308	129	GALVABOND® steel G2 Z275, Polyester-coated GALVABOND® steel G2 Z275	257.39	3.29	845.58
127	495	GALVABOND® steel G2 Z275, Paper-lined GALVABOND® steel G2 Z275	1,880.00	3.09	5,804.70
488	495	GALVABOND® steel G2 Z275, Paper-lined GALVABOND® steel G2 Z275	104.31	3.09	322.07
489	495	GALVABOND® steel G2 Z275, Paper-lined GALVABOND® steel G2 Z275	318.40	3.09	983.09
490	495	GALVABOND® steel G2 Z275, Paper-lined GALVABOND® steel G2 Z275	84.20	3.09	259.98
491	495	GALVABOND® steel G2 Z275, Paper-lined GALVABOND® steel G2 Z275	4,044.50	3.09	12,487.83
492	495	GALVABOND® steel G2 Z275, Paper-lined GALVABOND® steel G2 Z275	1,161.89	3.09	3,587.47
495	495	GALVABOND® steel G2 Z275, Paper-lined GALVABOND® steel G2 Z275	1,916.00	3.09	5,915.86
496	495	GALVABOND® steel G2 Z275, Paper-lined GALVABOND® steel G2 Z275	321.27	3.09	991.97
M535	495	GALVABOND® steel G2 Z275, Paper-lined GALVABOND® steel G2 Z275	796.80	3.09	2,460.21
Q492	495	GALVABOND® steel G2 Z275, Paper-lined GALVABOND® steel G2 Z275	210.00	3.09	648.40
Q497	495	GALVABOND® steel G2 Z275, Paper-lined GALVABOND® steel G2 Z275	6,988.95	3.09	21,579.14
Q498	495	GALVABOND® steel G2 Z275, Paper-lined GALVABOND® steel G2 Z275	466.55	3.09	1,440.52
Q499	495	GALVABOND® steel G2 Z275, Paper-lined GALVABOND® steel G2 Z275	394.80	3.09	1,218.99
214	506	GALVABOND® steel G2 Z275	406.50	3.43	1,392.97

216	506	GALVABOND® steel G2 Z275	295.20	3.43	1,011.57
501	506	GALVABOND® steel G2 Z275	187.26	3.43	641.69
504	506	GALVABOND® steel G2 Z275	696.86	3.43	2,387.96
506	506	GALVABOND® steel G2 Z275	459.60	3.43	1,574.93
200	681	GALVABOND® steel G2 Z275	408.80	2.94	1,203.57
559	681	GALVABOND® steel G2 Z275	826.50	2.94	2,433.35
660	681	GALVABOND® steel G2 Z275	900.69	2.94	2,651.78
661	681	GALVABOND® steel G2 Z275	13,937.15	2.94	41,033.19
663	681	GALVABOND® steel G2 Z275	913.90	2.94	2,690.67
680	681	GALVABOND® steel G2 Z275	516.00	2.94	1,519.19
681	681	GALVABOND® steel G2 Z275	3,917.40	2.94	11,533.45
683	681	GALVABOND® steel G2 Z275	429.81	2.94	1,265.42
690	681	GALVABOND® steel G2 Z275	601.60	2.94	1,771.22
691	681	GALVABOND® steel G2 Z275	1,486.20	2.94	4,375.61
810	681	GALVABOND® steel G2 Z275	3,795.00	2.94	11,173.08
820	681	GALVABOND® steel G2 Z275	7,116.20	2.94	20,951.22
121	121	OneSteel Rod	293.00	2.50	733.93
Total declared units (kg)			69,975.60		
Total project emissions (kg CO₂-e)					215,541.19

Product / Service offset liability	
Emissions intensity per functional unit	Varies
Emissions intensity per functional unit including uplift factors	N/A
Number of declared units covered by the certification	69,976 kg
Total emissions (tCO₂-e) to be offset	215,541 kg CO₂-e/ 216 t CO₂-e

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	43	20%
Verified Emissions Reductions (VERs)	173	80%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO ₂ -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
300 MW Wind Energy Project by Green Infra Wind Energy Limited	VER	Gold Standard Impact Registry	18 Dec 2023	GS1-1-IN-GS7468-12-2022-23422-60202-62201	2022		2,000	0	1,827	173	80%
Paroo River South Environmental Project	ACCU	ANREU	20 Dec 2023	8,327,304,121-8,327,304,220	2021		100	0	57	43	20%
Paroo River South Environmental Project	ACCU	ANREU	11 Oct 2023	8,327,303,411-8,327,303,810	2021		400	0	400	0	0%
Total offsets retired this report and used in this report										216	
Total offsets retired this report and banked for future reports										2,284	

Co-benefits

N/A


7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A. No RECs used in this reporting period.

APPENDIX A: ADDITIONAL INFORMATION

300 MW Wind Energy Project by Green Infra Wind Energy Limited, 2,000 VER:



Climate
Positive Action for Planet + People

We are delighted to confirm the retirement of

2000 Verified Emission Reductions (VERs)

by

South Pole Carbon Asset Management Ltd.

on 18/12/2023

These units were retired on behalf of Rondo to support its product carbon neutral claim against the Climate Active Carbon Neutral Standard FY2023 and the remaining to cover future emission periods.

Project: 300 MW Wind Energy Project by Green Infra Wind Energy Limited


*These credits have been retired, saving **2000 tonnes of CO2 emissions** from being released into the atmosphere.*

Thank you for investing in a safer climate and more sustainable world.

[View retirement](#)

Gold Standard

Retirement certificates are hosted on the Gold Standard Impact Registry, view your certificate.
Gold Standard | Chemin de Balevert 7-9 1219 Châtelaine, International Environment House 2, Switzerland | goldstandard.org +41 22 788 70 80, help@goldstandard.org



Australian Government

Clean Energy Regulator

Australian National Registry of Emissions Units

Logged in as: Daniela Gomez Pimpollo Mejia / Industry User

ANREU Home

Account Holders

Accounts

Unit Position Summary

Projects

Transaction Log

CER Notifications

Public Reports

My Profile

Transaction Details

Transaction details appear below:

Transaction ID

Current Status

Status Date

Transaction Type

Transaction Initiator

Transaction Approver

Comment

AU31449

Completed (4)

20/12/2023 03:20:54 (AEDT)

19/12/2023 16:20:54 (GMT)

Cancellation (4)

Gomez Pimpollo Mejia, Daniela

Zhou, Tom Yi Shang

Relined on behalf of Rondo to support its product carbon neutral claim against the Climate Active Carbon Neutral Standard FY2023 and the remaining to cover future emission periods

Transferring Account

Account Number

Account Name

Account Holder

AU-2977

South Pole Australia Financial Services Pty Ltd

South Pole Australia Financial Services Pty Ltd

Acquiring Account

Account Number

Account Name

Account Holder

AU-1068

Australia Voluntary Cancellation Account

Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERE Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			EEF104559					2020-21		8,327,304,121 - 8,327,304,220	100



Transaction Details

Transaction ID	ALU30120
Current Status	Completed (4)
Status Date	11/10/2023 12:03:18 (AEDT) 11/10/2023 01:03:18 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Gomez Pimpollo Mejia, Daniela
Transaction Approver	Zhou, Tom Yi Shang
Comment	Refired on behalf of Rondo to support its product carbon neutral claim against the Climate Active Carbon Neutral Standard FY2023 and the remaining to cover future emission periods

Transferring Account

Transaction Blocks



APPENDIX B: ELECTRICITY SUMMARY

N/A. For Product certification, it is optional to use the Climate Active electricity calculator and dual report.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
N/A	N/A

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

Emissions Source	No actual data	No projected data	Immaterial
Packaging for auxiliary input materials	Yes	Yes	Yes

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Capital Goods	N	N	N	N	N	Greenhouse gas emissions relating to capital goods, such as infrastructure and production equipment not directly consumed in the processes are excluded from the system boundary, in line with the International EPD System PCR2012:01 (version 2.3), Product category rules according to ISO 14025 and EN 15804+A1, Combined PCR and PCR Basic Module for Construction products and Construction services, registration number 2012:01, published on 15 November 2018.
Personnel	N	N	N	N	N	Greenhouse gas emissions relating to personnel not directly consumed in the processes are excluded from the system boundary, in line with the International EPD System PCR2012:01 (version 2.3), Product category rules according to ISO 14025 and EN 15804+A1, Combined PCR and PCR Basic Module for Construction products and Construction services, registration number 2012:01, published on 15 November 2018.



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