



Acczent 70 Ruby[®]

This Environmental Product Declaration (EPD) discloses potential environmental outcomes compliant with ISO 14025 for business to business communication.

The declared product Acczent 70 Ruby was made by Tarkett Australia Pty Limited in the Luxembourg in 2016 for sale with a 10 year warranty for applications in commercial residential and industrial sectors.

Tarkett manufactures Acczent 70 Ruby a tough durable heterogeneous vinyl flooring for commercial areas.

Reinforced with TopClean™ PUR surface treatment this enhances abrasion, indent, scuffing, stain and scratch resistance.

Tarkett is recognised as a major innovator in the global flooring industry.

The company reports annually on the most relevant sustainable development and Global Reporting related initiatives

Through innovation, Tarkett develops intelligent connected floorcoverings that promote health and well-being

Since 2010, Tarkett has also reduced its overall energy use whilst increasing renewable energy sources in its energy mix.

Through ReStart, Tarkett has developed the industry's largest flooring recycling program.

Tarkett closely monitors its water usage and this is further reflected in the design of the IQ flooring range.

Employee health and safety is the Group's top priority.

Tarkett promotes fundamental human rights through workplace health and safety measures and shares diversity and non-discrimination values.

In many countries Tarkett employees engage with their local communities, through donating floorcoverings and money as well as volunteering their time and expertise.

Tarkett's manufacturing is undertaken to the highest environmental standards in facilities certified to ISO 9001 and ISO 14001

The <http://www.tarkett.com.au/> site has more



Figure 1 Acczent 70 Ruby

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Different program EPDs may not be comparable as e.g. Australian transport is more than elsewhere. **Further explanatory information is found at <http://www.globalgreentag.com/>** or contact: certification1@globalgreentag.com © This EPD remains the property of Global GreenTag Pty Ltd.

**Acczent 70 Ruby®****1. Details of This Declaration**

Program Operator	GreenTag Global Pty Ltd hereafter called Global GreenTag noted at www.globalgreentag.com
EPD Number	TAR-012-v3-2017
Date issue	27th March 2018
Validity	27th March 2021
Reference PCR	Compliant with PCR FC: 2017 v1.1
Time	Made in Clervaux and sold from 2016 for 10 years use
Geography	Made in Luxembourg. Uses are assumed as for Australasia.
Application	Commercial, Residential and Industrial building interior floor coverings
Functional unit	Acczent 70 Ruby® 3 kg/m ² 20 year use cradle to fate

2. Product Characterisation

Definition	Tarkett Australia Pty Ltd Acczent 70 Ruby for commercial building for interiors
Standards	ISO 10582:2012 (EN 649) – Resilient Floor Coverings – Heterogeneous vinyl floor coverings --Specifications

3. Green Star® Certified Credits

Products are relevant to the Green Building Council of Australia's (GBCA) Green Star® scheme. If required this EPD is evidence the declared product meets the following Green Star® credits.

It may be used as evidence in Green Star® submissions for those credits.

The product is certified by GBCA recognised Global GreenTag GreenRate to meet the following credits of Green Star®:

- Interiors V1.2: Sustainable Products, Indoor Pollutants
- Design and As Built V1.2: Sustainable Product, Indoor Pollutants
- Performance V1.1: Refurbishment Materials

GBCA Disclaimer

Green Star® is a registered mark of the Green Building Council of Australia (GBCA). Assessments shall not be reproduced in part at any time. Rating Tools and Technical Manuals are subject to change by the GBCA.

This EPD provides Technical Opinion and as such is not endorsed by the GBCA or its agents. Green Star® Technical Manuals give technical details of credit requirements.



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4. Sustainability Assessment Scores

Table 1 lists Global GreenTag Sustainability Assessment Criteria (SAC) scores prior to weighting and then used to determine the GreenTag EcoPOINT¹.

Table 1 Normalised GreenTag EcoPOINT & SAC Scores

Category Potential	Results (-1 to +1)
Building Synergy	0.75
Health & Ecotoxicity	0.25
Biodiversity	0.63
LCA Score	0.45
Greenhouse Gas Emissions CO _{2eq} ²	0.36
Social Responsibility	0.40
GreenTag EcoPOINT	0.45

SAC scores are normalised against business as usual (BAU) product performing comparable functions under the same category rules. Lower scores show better environmental and social benefits with fewer impacts and damages. Considering sustainability:

- worst case BAU results = 1.0,
- neutral = 0.0 and
- net positive benefit = -1.0

5. Type 1 Ecolabel

The declared product Type 1 Ecolabel achieved

Global GreenTag^{Cert™} Gold PLUS
GreenRate Level A



6. Verification of this Declaration

This EPD was approved on 15 02 2018 according to requirements of ISO14025 8.1.3b.

Role	Name	Position	Signature
PCR Review Chair	Murray Jones	Ecquate Pty Ltd CEO	17/03/2018
LCI Developer	Delwyn Jones	The Evah Institute CEO	27/03/2018
LCARate, LCIA & EPD Developer	Nana Bortsie-Aryee	Global GreenTag Assessor	20/04/2018
3 rd Party LCI Verifier	Shloka Ashar	Global GreenTag Lead Auditor LCI Verifier	17/04/2018
Internal EPD Audit	David Baggs	Global GreenTag CEO & Program Director	26/04/18

¹ <http://www.ecospecifier.com.au/knowledge-green/glossary.aspx#greentagecopoint>

² Stocker et al (eds.) Climate Change 2013: The Physical Science Basis, CH8, IPCC AR5, Cambridge U Press, UK.



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7. Packaging, Installation, Use & Disposal

Packaging	Cardboard forms & cartons, plastic wrap & strapping on reused pallets.
Service life	Fitout and build life varies but 20 and 60 year respectively is assumed typical.
Health Safety & Environment	Apart from compliance to occupational and workplace health safety and environmental laws no additional personal protection is considered essential.
Residual Scrap	Mill off-cuts are not reused. Installation scrap of 5% is assumed to landfill.
Cleaning & Maintenance	The recommended cleaning and maintenance raises no ecosystem or human health concerns. Care and maintenance guides are on company websites.
Scenario	Weekly detergent spray, light mop, monthly wet machine scrub and cloth dry.
Recycling	Home mill, fabrication and installation scrap is not reworked into new product.
Re-use	This study assumes 60% product is serviceable for reuse over 40 more years.
Disposal	It assumes 30% is recycled. Incineration is rare in Australia so none is modelled.

8. Whole of life Performance

Health Protection	The product does not contain levels of carcinogenic, toxic or hazardous substances that warrant ecological or human health concern cradle to grave. It passed the Ecospecifier Cautionary Assessment Process (ESCAP) and no issues or red light concerns existed for product human or ecological toxicity.
Effluent	The LCI results and ESCAP raised no red light concerns in emissions to water ³ .
Waste	Cradle to grave waste to landfill was 1% hazardous and 99% non-hazardous.
Environmental Protection	Continuous improvement under the maker's certified ISO14001 EMS aims to avoid toxics, waste and pollution plus reduce their material and energy use.
Environmental Health Effects	Installed products are certified as having VOC's compliant with Green Star® IEQ VOC credits for indoor environment ⁴ quality credits. No other potential in-use impacts on environment or health are known.

³ According with national standards in ANZECC Guideline For Fresh & Marine Water Quality (2000)

⁴ in accordance with national standards and practice



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9. Base Material Origin and Detail

Table 2 lists key components by function, type, key operation, source and amount.

Table 2 Base Material

Function	Component	Production	Origin	% mass
Binder	EPVC	Extract, Chlorinate, Polymerise	Spain	>45<50
Whiting	Limestone	Mine, Crush, Sieve & Haul	Poland	>25<30
Filler	Home scrap PVC	Polymer, Manufacture, Scrap	Europe	>10<15
Plasticiser	DINCH ⁵	Drill, Distil, Extract, Polymerise	Germany	>5.0<10
Plasticiser	Benzoate ester	Mine, Crush, Sieve & Haul	Netherland	>2.0<5.0
Plasticiser	Diocetyl Adipate	Mine, Crush, Sieve & Haul	Germany	>2.0<4.0
Plasticiser	Dibutyl Terephthalate	Drill, Distil, Extract, Polymerise	Germany	>0.5<1.5
Backing	Glass veil	Scrap, mill, reuse	Germany	>0.5<1.5
Glue	Polyvinyl Alcohol	Mine, Farm, Press, Refine, Mill	Luxembourg	>0.5<1.0
Coating	PUR Acrylic	Farm, Drill, Extract, Polymerise	Belgium	>0.2<0.4
Pigment	Organic mixed	Drill, Distil, Extract, Polymerise	Belgium	>0.2<0.3
Plasticiser	ESBO ⁶	Farm, Press, Extract, Refine, Mill	UK	>0.1<1.0
Stabiliser	CaZn Soap	Mine, Farm, Press, Refine, Mill	Germany	>0.1<1.0
Pigment	White TiO ₂	Mine, Digest, Precipitate, Coat	Poland,	>0.1 <1.0

10. Life Cycle Impact Results

Table 4 shows Life Cycle Impact Assessment (LCIA) results for 20 years of product use.

Table 4 Potential Impact Results

Evaluation Category	Unit	Result
Product mass	kg/m ²	3
Ecolindicator 99	ecopoint	0.60
Carbon Dioxide Equivalent Emissions	kg CO _{2e}	9.82
Ecosystem Quality Damages	PDF*m ² *yr	8.50E-05
Human Health Damages	DALY	7.94E-04
Ozone Depletion	kg R11 _e	9.53E-10
Acidification	kg SO _{2e}	0.34
Fossil Fuel Depletion	MJ _{surplus}	9.24
Mineral Resource	MJ _{surplus}	0.35

⁵ di-isononyl-cyclohexane-1,2-dicarboxylate (DINCH)

⁶ Epoxidized soybean oil (ESBO)



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12. Life Cycle Assessment Method

- LCA Author** The Evah Institute as described at www.evah.com.au
- Study Period** Factory data was collected from 2015 to 2018
- LCA Method** Compliant with ISO 14040 and ISO 14044 Standards
- LCIA method** EcoIndicator 99 Life Cycle Impact (LCIA) Assessment
- Scope** Cradle to Fate including all supply chain phases and stages depicted in Figure 2.
- Phases** The LCA covered all known flows in all known stages cradle to end of life fate.
- Assumptions** Use is to typical Australian Facility Management professional practice.
- Scenarios** Use, cleaning, maintenance plus disposal and re-use were scenario-based using Facility Management Association denoted and published typical operations.
- System Boundaries** The LCA covers all operations in the system boundary depicted in Figure 3.
- Processes** All known processes are included from resource acquisition, water, fuel & energy use, power generation & distribution, freight, refining, intermediates, manufacture, scrap re-use, packing and dispatch, installation, use, maintenance and landfill. All significant waste and emission flows from all supply chain operations involved to make, pack and install the product are included.



Stages	Product			Construction		Use Stage Related to Building							End-of-Life				Benefits & loads beyond system boundary		
Modules	A1	A2	A3	A4	A5	Fabric					Operation		C1	C2	C3	C4	D		
Unit Operations	Raw material supply	Transport	Manufacturing	Transport	Construction	Use	Maintenance	Repair	Replacement	Refurbishment	Operational Energy use	Operational Water use	Demolition	Transport	Waste Processing	Disposal	Reuse potential	Recycling Potential	
Cradle to Grave	Mandatory for every phase			Mandatory		Mandatory for each and every phase							Mandatory each				Mandatory each		
Cradle to Gate + options				Optional		Optional for each and every phase							Optional each				Optional each		
Cradle to Gate Modelling	Actual			Scenarios															

Figure 3 Phases and Stages Cradle to Grave

Evah industry databases cover all known domestic and global scope 1 and 2 operations. They exclude scope 3 burdens from capital facilities, equipment churn, noise and dehydration as well as incidental activities and employee commuting. The databases exist in top zones of commercial global modelling and calculating engines. Quality control methods are applied to ensure:

- Coverage of place in time with all information⁷ for each dataset noted, checked and updated;
- Consistency to Evah guidelines⁸ for all process technology, transport and energy demand;
- Completeness of modeling based on in-house reports, literature and industry reviews;
- Plausibility in 2 way checks of LCI input and output flows of data checked for validity, plus
- Mathematical correctness of all calculations in mass and energy balance cross checks.

Electricity supply models in active databases are updated annually. As each project is modelled and new data is available the databases are updated and audited by external Type 1 ecolabel certifiers.

⁷ Jones D G (2004) LCI Database for Commercial Building Report 2001-006-B-15 Icon.net, Australia

⁸ Evah Tools, Databases and Methodology Queensland, Australia at <http://www.evah.com.au/tools.html>



13. Data Sources Representativeness and Quality

Primary data used for modelling the state of art of each operation includes all known process for:

- Technology sequences;
- Energy and water use;
- Landfill and effluent plus
- Reliance on raw and recycled material;
- High and reduced process emissions;
- Freight and distribution systems.

Primary data is sourced from clients, Annual Reports and their publications on corporate locations, logistics, technology use, market share, management systems, standards and commitment to improved environmental performance. Information on operations is also sourced from client:

- Supply chain mills, their technical manuals, corporate annual reports and sector experts, and
- Manufacturing specifications websites and factory site development license applications.

Background data is sourced from the International Energy Agency, IBISWorld, USGS Minerals, Franklin Associates, Boustead 6, Plastics Europe, CML2, Simapro 8, EcoInvent 3 and NREL USLCI model databases. Information on operations is also sourced from:

- Library, document, NPI and web searches, review papers, building manuals and
- Global Industry Association and Government reports on Best Available Technology (BAT).

For benchmarking, comparison and integrity checks inventory data is developed to represent BAT, business as usual and worst practice options with operations covering industry sector supply and infrastructure in Australia and overseas.

Such technology, performance and license conditions were modelled and evaluated across mining, farming, forestry, freight, infrastructure and manufacturing and building industry sectors since 1995.

As most sources do not provide estimates of accuracy, a pedigree matrix of uncertainty estimates to 95% confidence levels of Geometric Standard Deviation² (σ_g) is used to define quality as in Table 6⁹.

Table 6 Data Quality Uncertainty (U) for 2017-18

Metric σ_g	U ±0.01	U ±0.05	U ±0.10	U ±0.20	U ±0.30
Temporal	Post 2015	Post 2010	Post 2005	Post 2000	Pre 2000
Duration	>3yr	3yr	2yr	1yr	<1yr
Data Source	Process	Line	Plant	Corporate	Sector
Technology	Actual	Comparable	Within Class	Conventional	Within Sector
Reliability on	Site Audit	Expert verify	Region Report	Sector Report	Academic
Precision to	Process	Line	Plant	Company	Industry
Geography	Process	Line	Plant	Nation	Continent
True of the	Process	Mill	Company	Group	Industry
Sites cover of	>50%	>25%	>10%	>5%	<5%
Sample size	>66% trend	>25% trend	>10% batch	>5% batch	Academic
Cut-off mass	0.01%	0.05%	0.1%	0.5%	1%
Consistent to	±0.01	<±0.05	<±0.10	<±0.20	<±0.30
Reproducible	>98% confidence	>95%	>90%	>80%	<70%
Certainty	Very High	High	Typical	Poor	>±0.30 unused

No data set with >±30% uncertainty is used without notation in the LCA as well as the EPD.

⁹ Evah Institute data quality control system accords with UNEP SETAC Global LCI Database Quality 2010 Guidelines



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14. Supply Chain Modelling Assumptions

Australian building sector rules and Evah assumptions applied are defined in Table 7.

Table 7 Scope Boundaries Assumptions and Metadata

Quality/Domain	National including Import and Export
Process Model	Typical industry practice with currently most common or best (BAT) technology
Resource flows	Regional data for resource mapping, fuels, energy, electricity and logistics
Temporal	Project data was collated from 2015 to 2017
Geography	Designated client, site, regional, national, Pacific Rim then European jurisdiction
Representation	Designated client, their suppliers and energy supply chains back to the cradle
Consistency	Model all operations by known given operations with closest proximity
Technology	Pacific Rim Industry Supply Chain Technology typical of 2015 to 2018
Functional Unit	Typical product usage with cleaning & disposal/m ² over the set year service life
System Control	
Primary Sources	Clients and suppliers mills, publications, websites, specifications & manuals
Other Sources	IEA 2018, GGT 2018, Boustead 2013, Simapro 2016, IBIS 2018, Ecolnvent 2018
Data mix	Power grid and renewable shares updated to latest IEA 2018 reports
Operational	Company data for process performance, product share, waste and emissions
Logistics	Local data is used for power, fuel mix, water supply, logistics share & capacity
New Data Entry	VliegLCA, Evah Institute 2018; Global Green Tag Researchers 2018
Data Generator	Manufacturers, Evah Institute 2018; GGT 2018; Meta: IBIS 2018, Other pre 2018
Data Publisher	The Evah Institute Pty Ltd to Global GreenTag and designated client only
Persons input	All contributors cited in Evah & Global GreenTag records or websites
Data Flow & Mix	
System Boundary	Earth's cradle of all resource & emission flows to end of use, fitout or build life
System flows	All known from and to air, land, water and community sources & sinks
Capital inclusions	Natural stocks Δ , industry stockpiles Δ , capital wear Δ , system losses and use
Arid Practice	Dry technology adopted, Water use is factored by 0.1 as for e.g. Mining
Transportation	Distance >20% than EU; >20% fuel efficient larger vehicles, load & distance
Industrial	Company or industry sector data for manufacturing and minerals involved
Mining	All raw material extraction is based on Australian or Pacific Rim technology
Imported fuel	Mix is from nearest sources is e.g. UAE, SE Asia, Canada or New Zealand
Finishes	Processing inputs with finishing burdens are factored in. If not that is denoted
Validation	
Accuracy	10 th generation study is ± 5 to 15% uncertain due to some background data
Completeness	All significant operations are tracked and documented from the cradle to grave
Precision	Tracking of >90% flows applies a 90:10 rule sequentially to 99.9% and beyond
Allocation	%100 to co products on reaction stoichiometry by energetic or mass fraction
Burdens	All resource use from & emissions to community air land, water are included
Plausibility	Results are checked and benchmarked against BAT, BAU & worst practice
Sensitivity	Calculated U is reported & compared to libraries of Bath U RICE & Ecolnvent 3.2
Validity Checks	Are made versus Plastics Europe, Ecobilan, GaBi & or Industry LCA Literature



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15. References for this LCA & EPD

- Australian & New Zealand (ANZECC) Guidelines For Fresh & Marine Water Quality (2000) <http://www.environment.gov.au/water/quality/national-water-quality-management-strategy>
- Basel Convention (2011) Control of Transboundary Movement of Hazardous Waste & Disposal <http://www.basel.int/portals/4/basel%20convention/docs/text/baselconventiontext-e.pdf>
- Boustead (2014) Model 6 LCI database <http://www.boustead-consulting.co.uk/publicat.htm> USA & UK
- Ecolnvent (2016) LCI Model 3 database <http://www.ecoinvent.ch/> Ecolnvent, Switzerland
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- International Energy Agency (2016) Energy Statistics <http://www.iea.org/countries/membercountries/>
- ISO 9001:2008 Quality Management Systems Requirements
- ISO 14001:2004 Environmental management systems: Requirements with guidance for use
- ISO 14004:2004 EMS: General guidelines on principles, systems & support techniques
- ISO 14015:2001 EMS: Environmental assessment of sites & organizations (EASO)
- ISO 14020:2000 Environmental labels & declarations — General principles
- ISO 14024:2009 Environmental labels & declarations -- Type I Principles & procedures
- ISO 14025:2006 Environmental labelling & declarations Type III EPDs Principles & procedures
- ISO 14031:1999 EM: Environmental performance evaluation: Guidelines
- ISO 14040:2006 EM: Life cycle assessment (LCA): Principles & framework
- ISO 14044:2006 EM: LCA: Requirement & guideline for data review: LCI; LCIA, Interpretation results
- ISO 14064:2006 EM: Greenhouse Gases: Organisation & Project reporting, Validation & verification
- ISO 15392:2008 Sustainability in building construction General principles
- ISO 15686-1:2011 Buildings & constructed assets Service life planning Part 1: General principles
- ISO 15686-2:2012 Buildings & constructed assets Service life (SL) planning Part 2: prediction
- ISO 15686-8:2008 Buildings & constructed assets SL planning Part 8: Reference & estimation
- ISO 21929-1:2011 Sustainability in building construction Sustainability indicators Part 1: Framework
- ISO 21930:2007 Building construction: Sustainability, Environmental declaration of building products
- ISO/TS 21931-1:2010 Sustainability in building construction: Framework for assessment, Part 1:
- ISO 21932:2013 Sustainability in buildings and civil engineering works -- A review of terminology
- Plastics Europe (2016) Portal <http://www.plasticseurope.org/plastics-sustainability/eco-profiles.aspx>
- Pre (2016) SimaPro 8 Software, The Netherlands <http://www.pre-sustainability.com/simapro-manuals>
- Myhre et al, 2013, Anthropogenic and Natural Radiative Forcing Chapter 8 in Stocker et al (eds.) Climate Change 2013, AR5 of the IPCC, Cambridge U Press UK. <http://www.ipcc.ch/report/ar5/wg1/>
- Roache S. K. (2012) IMF Report WP/12/115 China's Impact on World Commodity Markets <http://www.imf.org/external/pubs/ft/wp/2012/wp12115.pdf> International Monetary Fund
- UNEP (2016) Persistent Organic Pollutants <http://www.chem.unep.ch/pops/> The UN
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- U.S. Geological Survey National Minerals (2016) <http://minerals.usgs.gov/minerals/pubs/country/> USA
- US EPA (2016) Database of Sources of Environmental Releases of Dioxin like Compounds in U.S <http://cfpub.epa.gov/ncea/cfm/recordisplay.cfm?deid=20797> p 1-38, 6-9, USA


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16. Reviewers Report Conclusions

The independent LCA reviewer's report confirmed that the LCA project report and addition information addressed the EPD. The verifier, Shloka Ashar, was not involved in developing the LCA or EPD and has no conflict of interests from their organisational position. While the report is confidential its conclusions confirmed that documentation according to set ISO Standard requirements was provided including evidence from the:

The Evah Institute, the LCA developer:

- a) Recipes of input and output data of unit processes used for LCA calculations ✓
- b) Datasheets of measures, calculations, estimates and emails with sources as in Table 6 ✓
- e) References to literature and databases from which data was extracted as noted in Table 6 ✓
- g) Notes on supply chain processes and scenarios satisfying requirements of this Standard ✓
- i) Embodied Energy shares as used for sensitivity analyses re ISO 14044:2006, 4.5.3.3 ✓
- j) Proof percentages or figures in calculations in the end of life scenario ✓
- k) Notes on proof of % and allocation calculations ✓
- o) All operations covered Vs criteria and substantiation used to determine system boundaries ✓

Product Manufacturer in:

- c) Specifications used to create the manufacturer's product ✓
- d) Citations, references, specifications or regulations & data showing completeness ✓
- f) Specification demonstrating that the building product can fulfil the intended use ✓

The Certifier Global GreenTag on:

- l) Notes and calculation of averages of different locations yielding generic data ✓
- m) Substantiating additional environmental information ISO 14025:2006, 7.2.4 ✓
- n) Procedures for data collection, questionnaires, instructions, confidentiality deeds ✓

Requiring No Evidence:

As the EPD is cradle to grave as well as PCR compliant the independent reviewer did not need to:

- h) Substantiate a few stages as all stages were substantiated ✓
- p) Substantiate alternatives when no other choices and assumptions were applied ✓
- q) Demonstrate consistency for few stages as the same rules in Tables 5 and 6 applied to all. ✓



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This Environmental Product Declaration (EPD) discloses potential environmental outcomes compliant with ISO 14025 for business to business communication.

Further and explanatory information is found at

<http://www.globalgreentag.com/>

or contact:

certification1@globalgreentag.com



Global GreenTagCert™ EPD Program

Environmental Product Declaration

Compliant to ISO 14025

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