Part B: Roof Cover Board (version 2.0)
August 31, 2026 | Sustainable Minds | Contact Kim Hammer (kim@sustainableminds.com)

EPD use case goal: 1

EPD use levels are cumulative. Transparency is the baseline. To create a 'Data source' conformant PCR, all criteria in all checklists must be documented.

3 Data source
2 Procurement
1 Transparency

1. Program Operator (PO) checklist Version 1.0, May 25, 2022 | ACLCA PCR Open Standard 2022

Categories	#	Criteria	ISO reference	Supporting documentation	EPD use	How criteria were met	Due
Organizational	**Ground rules**						
	☑ 1	Prior to using the ACLCA PCR Guidance 2022 to develop PCRs, the PO **shall** use this guidance to develop and publish conformant program instructions that describe the process of PCR development aligned with ISO/TS 14027.	**This guidance**	**General program instructions (governance document):** • ACLCA PCR Guidance 2022 conformant statement with version number	**1 Transparency**	Updated program instructions published to SM website https://www.sustainableminds.com/files/transparency/SM_Governance_and_program_rules_v4-0.pdf	Complete
	☑ 2	PO **shall** use this checklist to guide the creation of a PCR, identify how criteria were met, and provide the completed Program Operator Checklist and PCR Review Panel Checklist to the PCR Review Panel.	**This guidance**	**PCR supporting documentation:** • Completed checklist	**1 Transparency**	Completed checklists saved with the PCR supporting documentation.	Complete
	☑ 3	PO **shall** be the secretariat of the PCR and manage an open and transparent process to develop or update a PCR. This process **shall** include public notices prior to PCR development and an open consultation process with interested parties while the PCR Committee remains active. PO **shall** publish the intention to develop (or update) a PCR on its website, in relevant industry and trade publications and/or news services, and through centralized notification mechanisms. The announcements **shall** include contact information that allows interested parties to request more information about participation in the PCR development or review process. Interested parties may include material suppliers, manufacturers, trade associations, purchasers (such as architects, designers, specifiers, contractors, and engineers), users, non-governmental organizations (NGOs), and public agencies.	**14027 Clause 6.4.1**	**PCR supporting documentation:** • Date(s) announcement(s) were posted and where	**1 Transparency**	Public notice on the Sustainable Minds website announcing the new version of roof cover baord Part B on February 20, 2026: https://www.sustainableminds.com/transparency-report-program/part-b Email blast on February 20, 2026 to mailing lists of LCA professionals, building and construction industry and trade associations, and participants listed in the previous version of the PCR.	Complete
	☑ 4	PO **shall** determine whether to create a new PCR or to adapt an existing PCR from other geographic regions. The PO **shall** justify the determination in the PCR.	**14027 Clause 6.4.2, 6.4.3**	**PCR:** • Identify existing PCRs considered, and provide justification for creating a new PCR. • If new, identify the supporting LCA. • Describe how existing PCRs will be adapted.	**2 Procurement**	N/A	N/A
	☑ 5	PO **shall** evaluate upstream and downstream PCRs in the value chain to be considered for alignment. PO **shall** list relevant PCRs in the PCR. *Note: Also see Criterion 15 for the process of determining when a PCR may be updated.*	**14044** **14027 Clause 6.4.3** **This guidance**	**PCR supporting documentation:** • Identify existing upstream PCRs for the major inputs to the product(s) considered in the PCR. • Describe differences in allocation rules or other potential conflicts and how they were resolved. • Identify existing downstream PCRs that use products/materials from the PCR and how inconsistencies were resolved.	**3 Data source**	N/A	N/A
	☑ 6	PO **shall** harmonize PCR activities with other EPD programs to avoid unnecessary duplication and proliferation of similar PCRs, and align on mutual recognition agreement (MRA) requirements. PO **shall** list relevant PCRs in the PCR. *Note: Refer to both the ACLCA's PCR library and the North American PCR Catalog: Building & Construction Materials https://www.transparencycatalog.com/na-pcr-catalog-building-products*	**14027 Clause 6.5.5** **14029 Clause 7, 9.2**	**PCR supporting documentation:** • Identify whether this criteria is applicable. • Identify other POs engaged to harmonize PCR activities and opportunities explored (joint development of new, merging, application of existing, or adaption of existing). • MRA between POs one exists.	**1 Transparency**	Addressed in Program operator responsibilities section of Part B.	Complete
	☑ 7	PO **shall** publish and implement procedures for an appeals mechanism to ensure prompt and impartial handling of procedural complaints regarding any action or inaction of the PCR Committee, PCR Review Panel, or Program Operator.	**14027 Clause 6.4.4**	**General program instructions (governance document):** • Explanation of appeals process	**1 Transparency**	Addressed in section 10.0 of the governance document.	Complete
	☑ 8	PO **should** include a method for addressing data quality in its general program instructions. *Note: Refer to the addendum "Assessing Data Quality of Background Life Cycle Inventory Datasets"* for an example data quality assessment method.		**General program instructions (governance document):** • Method for Data Quality Assessment	**2 Procurement**	N/A	N/A
	PCR committee formation					**How criteria were met**	**Due**
	☑ 9	PO **shall** actively reach out to interested parties (including parties outside the PO's country or region) to ensure that the PCR Committee is composed of independent members, making sure that the interests of one party do not dominate the PCR development process. No single interested party category (at individual, organizational, or sectoral levels) shall dominate the membership of a PCR Committee. Interested parties may include material suppliers, manufacturers, trade associations, purchasers (such as architects, designers, specifiers, contractors, and engineers), users, non-governmental organizations (NGOs), and public agencies.	**14025 Clause 5.5, 6.5, & 9.3** **14027 Clause 6.4.1 and 6.4.2**	**PCR:** • List of PCR Committee members with employer and/or other entity on behalf of which they are participating. **PCR supporting documentation:** • Description of interested party outreach efforts and explanation of interested parties that did not participate.	**1 Transparency**	Working group members listed on page 1 of the Part B.	Complete

	☑	10	PO **shall** address potential conflicts of interest developing the PCR and fully disclose funding sources for the management to interested parties. If significant external funding was made by one or more parties to support the development, the PO **should** put in place procedures to ensure that no conflict of interest occurrs in the PCR process. 'Significant funding' is defined as more than $10,000 or its in-kind equivalent, or 20% or more of the anticipated funding needs.	**US EPA Environmentally Preferable Purchasing Program Framework for the Assessment of Environmental Performance Standards and Ecolabels for Federal Purchasing. https://www.epa.gov/system/files/documents/2022-02/updated-framework_020222.pdf**	**PCR supporing documentation:** - The policy or procedure in use when the PCR was developed covering conflicts of interest, separation of organizational functions necessary to address any potential conflict of interest. - Attestation that this policy or procedure was followed during the development. The evidence must also include one of the following: - Documentation that original sources of funding were disclosed to interested parties, such as a disclosure statement, or in meeting minutes for relevant working groups.	**1 Transparency**	Conflict statement included in the Part B development information table of the Part B.	Complete
Content of PCR						**How criteria were met**	**Due**
	☑	11	The PCR **shall** report on the following items: • Name and registration number of the PCR • General information about the program: name of the program, contact information, logo, and website if applicable • PCR Committee members and affiliations • Publication date • Expiration date and renewal schedule • Types of product claims covered by the PCR, with references to standards • Product category • Geographical representativeness of the PCR • Original language and translations (if existing) • How to make comments to the PCR	**14027 Clause 6.5**	**PCR:** • Draft PCR that includes all items reported	**1 Transparency**	Part A section 1.1 addresses the use of SM PCRs to create ISO 14025 Type III environmental declarations, and also language availabillity. https://www.sustainableminds.com/files/transparency/SM_Part_A_v4-0_LCA_calculation_rules_and_report_requirements.pdf All other items are addressed in the Part B.	Complete
	☑	12	The PCR **shall** report the following information about the review process and background of the PCR: • Review panel member information • Open consultation period and participants • Other existing PCRs for the product category and reasons for developing a new one • Reference to underlying LCAs • Confirmation statement that the PCR was created in conformance with this ACLCA PCR Guidance (including version number)	**14025 Clause 5.5, 8.2** **14027 Clause 5.2, 6.4.4** **14025 Clause 6.7.1, 6.7.2** **14027 Clause 6.1, 6.4.3, 6.5.3, 7.1d**	**PCR:** • Draft PCR that includes all items except 'open consultation period' **PCR supporting documentation:** • Open consultation period and participants	**1 Transparency**	All items except open consultation participants addressed in Part B. Aggregated technical and public comments spreadsheet, including commenter names and committee responses, created and made available in the Detailed Review Report.	Complete
PCR review process						**How criteria were met**	**Due**
	☑	13	PO **shall** set up an independent third-party review panel composed of a minimum of three members (a chair and two members). The combined competencies of the panel **shall** include, at a minimum, expertise in LCA and in the relevant product sector. *Note: Refer to the PCR Review Panel Checklist for review panel expectations.*	**14027 Clause 7.1, 7.2, 7.3, 14025 Clause 8.2.3**	**PCR:** • List of review panel members	**1 Transparency**	Working group members listed on page 1 of each Part B.	Complete
	☑	14	PO **shall** also set up an open consultation review.	**14027 Clause 6.4.4, 7.3**	**PCR supporting documentation:** • Date(s) open consultation period(s) announced, where/how; aggregated comments spreadsheet	**1 Transparency**	Aggregated technical and public comments spreadsheet, including commenter names and committee responses, created and made available in the Detailed Review Report.	Complete
	☑	15	PO **shall** ensure the PCR Review Panel provides comments within a 90-day period.	**This guidance**	**PCR supporting documentation:** • Date(s) PCR review period	**1 Transparency**	Due date less than 90 days provided to PCR reviewers (Jun 9 - Jun 26).	Complete
Publication, new and updated PCRs						**How criteria were met**	**Due**
	☑	16	PO **shall** be responsible for publishing and maintaining the PCR. The published PCR shall be publicly available on the PO's website, free for any other PO to use. PO **shall** write out the publication date (e.g., June 25, 2022) and expiration date (e.g., June 24, 2027). PCRs **shall** have a validity period of no more than five years from the publication date. PCRs are invalid beyond the expiration date. PO **shall** provide the schedule for renewal, if applicable. PO **should** include a statement adjacent to the PCR Review Panel attribution to indicate conformance with this guidance (including version number) and the EPD use case level. PO **should not** act as a barrier to translating the PCR and should act as a facilitator for the translation	**14025 Clause 6.4, 6.7.1** **14027 Clause 8.1.1** **This guidance**	**PCR supporting documentation:** • URL of PO's published PCRs page • URL PCR will be available at when published **PCR:** • Validity period of PCR • Conformance statement and EPD use case level	**1 Transparency**	A link to the SM Part B page is included in each Part B. Completed Part Bs are uploaded to that page when published. The URL of the Part B when published is: https://www.sustainableminds.com/files/transparency/pgds/Part_B_Product_Group_Definition_Roof_Cover_Board_v2-0.pdf Part B contains validity period, conformance statement, and EPD use case level.	Complete

	☑	17	To manage the expectations of PCR users, the PO **shall** post update information on its website at least four months in advance of the expiration date. The update options include: extending the current PCR, updating the PCR, or letting the PCR expire with no update. If information is not provided within this timeframe, other POs may proceed with the update and post PCR update information on their website.	**This guidance**	• URL of PO's PCRs undergoing updates	**1 Transparency**	Public notice on the Sustainable Minds website announcing the new version of roof cover baord Part B on February 20, 2026: https://www.sustainableminds.com/transparency-report-program/part-b Email blast on February 20, 2026 to mailing lists of LCA professionals, building and construction industry and trade associations, and participants listed in the previous version of the PCR.	Complete
	☑	18	To update a PCR during the validity period, the PO **shall**: 1. Notify the original PCR Committee members and original Review Panel. 2. Consult ISO 14027 to confirm the reason to update is valid. 3. Create or update the ACLCA PCR Guidance Checklists for the PCR. 4. Open consultation to interested parties. 5. Update the PCR. 6. Obtain sign-off by PCR Review Panel. 7. Republish an updated version and include a change log at the start of the document. 8. Announce the updated version. 9. Update the ACLCA PCR Repository. In the case that an existing PCR does not meet the requirements for creating EPDs for public or private procurement purposes, the PO **shall** make an effort to first engage the commissioner of the PCR to reconvene the PCR Committee in order to make the required updates. If the PCR commissioner does not reconvene the PCR Committee within 30 days of the PO's request, then the PO may proceed to develop a new PCR using the existing PCR as an informative input document.	**14027 Clause 9**	**PCR:** • Valid update reason **PCR supporting documentation:** • Checklists	**1 Transparency**	The Part B development information table in Part B lists an update justification where relevant. For this Part B, updates were initiated after the validity period at the request of a manufacturer looking to use the PCR to publish EPDs. The process for updating a PCR during the validity period is included in section 9.0 of the governance document. https://www.sustainableminds.com/files/transparency/SM_Governance_and_program_rules_v4-0.pdf	Complete
	☑	19	For substantial PCR updates (e.g., updates that impact the results of an EPD), the PO **shall** contact manufacturers in their program with valid EPDs and other POs to bring attention to the PCR changes and encourage that they update accordingly.	**14027 Clause 9**	**PCR supporting documentation:** • Description of notification and dates of outreach	**1 Transparency**	There are no EPDs currently published in Sustainable Minds' program using the previous version of the PCR. Other program operators were notified as part of the broader public consultation announcement, which included a summary of substantial PCR udpates.	Complete
	EPD template						**How criteria were met**	**Due**
	☑	20	PO **shall** create a standard EPD template to be used for all EPDs that can be customized per PCR to identify requirements unique to each. Consider both digital and print (PDF) publishing. *Note: Refer to the 'EPD Comparatibility and Digital EPDs / Open EPD addendum.* PO **shall** include a statement adjacent to the PCR name to indicate conformance with this guidance and the EPD use case level.	**This guidance**	**PCR:** • EPD template document prepared for this PCR • Statement text included in EPD template	**1 Transparency**	A standard EPD template is included in Appendix C of Part A. Under the name of each Part B is a statement indicating conformance to this guidance and the EPD use case level.	Complete
	☑	21	PO **shall** ensure that the type of EPD developed is clearly noted on the EPD. *Note: Refer the 'EPD Types' addendum.*	**This guidance**	**PCR:** • Statement text included in EPD template	**1 Transparency**	Requirement listed in the Verification statement section in Appendix C of Part A (EPD template).	Complete
Goal and scope	☑	22	Product categories **shall** be primarily defined and sufficiently described by product functionality, technical performance, and use. The PCR **shall** clearly define the product groups for which the rules apply, both by using descriptive language and by using the relevant codes for any of the existing classification systems relevant to the product category and region. Products NOT covered by the PCR **shall** be clearly listed (as a clarification when products are similar). PO **should** ensure that the product classification systems are not to be the single determining factor for defining the product category. The PCR is encouraged to provide sufficient information to clearly describe the scope of products and services for which the rules apply.	**14027 Clause 8.1.1**	**PCR:** • Draft PCR which includes all the items	**2 Procurement**	N/A	N/A

Part B: Roof Cover Board (version 2.0)
August 31, 2026 | Sustainable Minds | Contact Kim Hammer (kim@sustainableminds.com)

EPD use case goal: 1

EPD use levels are cumulative. Transparency is the baseline. To create a 'Data source' conformant PCR, all criteria in all checklists must be documented.

2. PCR Committee checklist Version 1.0, May 25, 2022 | ACLCA PCR Open Standard 2022

3 Data source
2 Procurement
1 Transparency

Categories	#	Criteria	ISO reference	Supporting documentation	EPD use	How criteria were met	Due
Documentation	**Ground rules**					**How criteria were met**	**Due**
	☑ 1	PCR Committee **shall** use this checklist to guide the creation of a PCR, identify how criteria were met, and provide the completed checklist to the Program Operator to provide to the PCR Review Panel.	**This guidance**	**PCR supporting documentation:** • Completed checklist	**1 Transparency**	Completed checklists saved with the PCR supporting documentation.	Complete
	☑ 2	PCR Committee **shall** thoroughly document the use of an existing PCR as an informative document in any adaptation to create a new PCR. Include the PO name, existing PCR name, product category classification, link to the existing PCR, and provide justification for adapting the existing PCR.	**14027 Clause 6.4.3 and this guidance**	**PCR:** • Link to PCR Committee's documentation of adaptation	**2 Procurement**	N/A	N/A
	☑ 3	PCR Committee **shall** respond to each comment from the PCR Review Panel and public consultation. Responses should address any conflicting comments provided by the PCR Review Panel.	**This guidance**	**PCR supporting documentation:** • Link to PCR Committee's documented public response to comments and consultation on PO's website (aggregated comments spreadsheet).	**1 Transparency**	Aggregated public comments and review panel comments, including committee responses, created and published on the SM website with the PCR supporting documentation.	Complete
	☑ 4	PCR Committee **shall** provide a limited description of the involvement of interested parties for open consultation. Specifically, the PCR should provide: • **The name and/or affiliation of the stakeholders who participated in the open consultation.** • **The dates of the open consultation period.** Public consultation should be utilized during the PCR review process. The public consultation of the completed draft PCR should include at a minimum a 30-calendar-day time period for comments to be submitted.	**14025 Clause 5.5** **14027 Clause 5.2, 6.4.4**	**PCR:** • Draft PCR that includes list of participating interested parties and dates of consultation period.	**1 Transparency**	Open consultation period listed in 'Open consultation' section of the Part B development table. Aggregated technical and public comments spreadsheet, including commenter names and committee responses, created and made available in the Detailed Review Report.	Complete
Compliance	☑ 5	PCR Committee **shall** ensure that the underlying LCA meets the requirements of ISO 14044 and other pertinent standards and that, according to these standards, it has either been critically reviewed by a third party or has undergone an internal verification, either by the PCR Committee itself or appointed independent LCA expert.	**14025 Clause 6.7.1, 6.7.2, 8.1.3, 8.2.1, 8.2.2** **14027 Clause 5.1, 6.1, 6.5.3, 7.1d**	**PCR supporting documentation:** • Link to documentation of LCA review or internal verification.	**2 Procurement**	N/A	N/A
	☑ 6	PCR Committee **shall** ensure that the PCR is compliant with any referenced standards and relevant program instructions under which it is developed.		**PCR:** • List of referenced standards and link to relevant program instructions.	**1 Transparency**	Use of Part B in conjunction with SM Part A is addressed in Program operator responsibilities section of each Part B. SM Part A section 1.1. lists the standards required for conformance. The last section of each Part B contains a link to where to find the SM program instructions (governance document).	Complete
	☑ 7	PCR Committee **shall** establish LCA requirements that are consistent with ISO 14044. The PCR Committee is encouraged to develop end-use case scenarios for the PCR-compliant EPDs and to incorporate considerations for these use cases into the underlying LCA.	**14025 Clause 6.7.1, 6.7.2** **14027 Clause 5.1, 6.1, 6.5.3, 7.1d**	**PCR supporting documentation:** • Third-party reviewed ISO 14040/44 conformant LCA of the product categories under consideration. The LCA will reflect cases in which the EPD may be interpreted in use.	**1 Transparency**	The underlying LCA is included in the Program operator responsibilities section of Part B and was conducted by a PCR committee member.	Complete
Goal and scope	**Ground rules**					**How criteria were met**	**Due**
	☑ 8	PCR Committee **shall** ensure that all rules for LCA are specified and harmonized with upstream and downstream PCRs (if available) in conformance with relevant standards, including: specification of the functional unit, scope of the study, inventory collection, any allocation rules, impact assessment, and rules for additional information.	**14044** **14027 Clause 6.5.3**	**PCR:** • Draft PCR with list of specifications	**3 Data source**	N/A	N/A
	☑ 9	PCR Committee **shall** ensure that the product category used in the underlying LCA supporting the PCR is directly applicable to the PCR.	**14025 Clause 3.14, 6.6, 6.7.2** **14027 Clause 6.5.2, 6.5.3**	**PCR:** • Specification and justification of the product category and applicable functional unit.	**2 Procurement**	N/A	N/A
	☑ 10	PCR Committee **shall** define the study scope and EPD type for construction products and services.	**21930 Clause 5.2.1, 5.2.2**	**PCR:** • Draft PCR with specification of scope as cradle-to-gate or cradle-to-gate with options or cradle-to-grave.	**1 Transparency**	Part B specifies the scope as as cradle-to-grave.	Complete
	☑ 11	PCR Committee **shall** ensure that a clearly defined and measurable functional or declared unit is included in the PCR for construction products and services.	**21930 Clause 7.1.2, 7.1.3**	**PCR:** • Draft PCR with detailed description of the application and suitability of defining functional and declared units, respectively.	**1 Transparency**	Part B provides a description of the functional unit.	Complete
	☑ 12	The PCR Committee **shall** determine which EPD types may be developed (ex: product-specific, industry-wide) and state the specific data requirements for each type. Any other terminology describing types of EPDs should be discouraged. *Note: Refer to the 'EPD Types' addendum for descriptions.*	**ISO 21930 Annex B and 'EPD Types' addendum**	**PCR:** • Draft PCR with description of the EPD types with specific data requirements	**1 Transparency**	Part B specifies EPD types in the Additional rules for comparability section. Specific data requirements are listed in the Additional rules to Part A section of Part B.	Complete

	System boundary						**How criteria were met**	**Due**
	☑	13	PCR Committee **shall** determine the level of granularity of unit processes specified by the PCR to be included in the underlying LCA supporting the EPD and ensure that these are consistent with the study's goal of using well-identified and explained criteria.	**14044 4.2.3.3 14027 Clause 6.5.3 21930 Clause 7.1.9 for construction products & services**	**PCR:** • Draft PCR with list of all unit processes that include all service, material, and energy flows directly connected to the study project and its ability to perform its function.	**3 Data source**	N/A	N/A
	☑	14	PCR Committee **shall** ensure that the PCR requires: 1) at minimum, a cradle-to-gate[1] system boundary and that any deviation is explicitly specified and justified; and 2) the use of the recycled content (i.e., cut-off) approach for end-of-life allocation of environmental burdens between product systems. [1] "Gate" represents the finished and packaged product at the manufacturing facility just prior to shipping.	**14044 Clause 4.2.3.3.1 14025 6.7.2b, 6.7.2c, 6.7.2j, 7.2.5 14027 6.5.3b, 6.5.6**	**PCR:** • Draft specification of the system boundary and justification of any system boundary minimum requirement deviations (where applicable).	**2 Procurement**	N/A	N/A
	☑	15	PCR Committee **shall** ensure that the PCR specifies the capital goods and infrastructure to be included in cases whenever it is feasible. The PCR Committee is encouraged to specify lifetimes or standardized methods of computing lifetimes, as well as the depreciation method utilized to allocate the burden of capital goods over their service period, with any deviations from the default approach explicitly specified and justified.	**This guidance**	**PCR:** • Draft PCR that includes all items	**2 Procurement**	N/A	N/A
	☑	16	PCR Committee **shall** develop scenarios representing a set of domain-specific standard guidelines for any and each life cycle stage to be included beyond cradle-to-gate (i.e., A1-A3) in the PCR scope and require LCA results for these be reported. The PCR **shall** also prescribe assumptions for scenarios in cases where there is no discernable difference between one product and another in the same category for use and end-of-life stages. The PCR Committee **should** include criteria in the PCR for deviation from the prescribed scenarios.	**This guidance**	**PCR:** • Where applicable, list of scenarios and associated assumptions.	**2 Procurement**	N/A	N/A
	☑	17	PCR Committee **shall** specify whether the benefits and loads beyond the system boundary (i.e., Module D) are to be included in the EPD. If so, the PCR **shall** describe the specific scenario(s), benefits, and loads to be considered and reported separately in relevant EPDs communicating the full life cycle (cradle-to-grave) impacts of a product. *Note: Refer to the 'Circular Scenarios (Module D)' addendum.*	**This guidance and 'Circular Scenarios (Module D)' addendum**	**PCR:** • Where applicable, list of scenarios and concomitant benefits and loads to be included.	**2 Procurement**	N/A	N/A
Life cycle inventory	**Data collection**						**How criteria were met**	**Due**
	☑	18	PCR Committee **shall** prescribe acceptable primary data collection practices and clearly specify the scope and data quality for secondary data with recommendations for use of specific datasets or databases facilitating this process. Datasets used for calculations **shall** have been updated within the last 10 years for background data and within the last 5 years for producer-specific (foreground) data; deviations shall be justified. Where databases are required, alternatives or modifications shall be proposed for geographic areas or technologies beyond the scope of the specified dataset(s). Any deviation from the recommended background (secondary) datasets in the PCR shall be clearly specified and justified. In addition, the PCR **shall** require EPDs to disclose the reporting period for primary and secondary data. *Note: Refer to the 'Assessing Data Quality of Background Life Cycle Inventory Datasets' addendum.*	**ISO 21930 Clause 7.1.9 and 'Data Quality and Secondary Background Datasets' addendum**	**PCR:** • Draft PCR that includes all items	**2 Procurement**	N/A	N/A
	☑	19	PCR Committee **shall** identify and ensure that the PCR specifies the selected LCIA indicators or additional information requirements for which relevant inventory information shall be collected.	**14025 Clause 7.2.2, 7.2.3 14027 Clause 6.5.4, 6.5.5, 6.6**	**PCR:** • Draft PCR that includes all items	**1 Transparency**	SM Part A includes the list of selected LCIA indicators.	Complete
	☑	20	PCR Committee **shall** specify, based on the underlying LCA and/or additional studies informing the PCR, all the data that are to be collected (rather than specifying cut-off criteria for the inventory).	**14025 Clause 7.2.3, 7.2.4 14027 Clause 6.6**	**PCR:** • Draft PCR that includes all items	**2 Procurement**	N/A	N/A
	☑	21	PCR Committee **shall** specify the type of data to be collected. The committee is encouraged to follow standard data collection examples for foreground (primary) data collection.	**21930 Clause 7.1.9 14044 Annex A**	**PCR:** • Draft PCR with data collection sheet example specific to PCR	**2 Procurement**	N/A	N/A
	Data quality						**How criteria were met**	**Due**
	☑	22	PCR Committee **shall** refer to relevant guidance to consider parameters for assessing data quality of both foreground (primary) and background (secondary) data. *Note: Refer to the 'Assessing Data Quality of Background Life Cycle Inventory Datasets' addendum which provides a data quality assessment method.*	**21930 Clause 7.1.9 14044 Clause 4.2.3.6 14025 Clause 6.7.2 14027 Clause 6.2**	**PCR supporting documentation:** • Complete data quality assessment for both foreground (primary) and background (secondary) data. This information shall also be included in the underlying LCA, and reviewed.	**1 Transparency**	The sponsors of the underlying LCA completed a data quality assessment of primary and secondary data and provided PCR-related recommendations to the committee.	Complete
	Background/secondary data						**How criteria were met**	**Due**

	☑ 23	PCR Committee shall ensure that the PCR specifies background (secondary) data quality requirements such that differences between claim results are rooted in actual technical differences, rather than artifacts of background data or the platform. If a secondary data source does not meet the required quality specified by the PCR, it shall be verified by the program operator that better data is not available. *Note: Refer to the 'Assessing Data Quality of Background Life Cycle Inventory Datasets' addendum which provides a data quality assessment method.* For example, as detailed in this addendum, the most recent version of background data for baseline electricity from Federal LCA Commons met the data quality requirements and is recommended to be specified across PCRs (with the LCI and method compatible with the Federal Elementary Flow List (FEDEFL) from https://www.lcacommons.gov/.	**Assessing Data Quality of Background Life Cycle Inventory Datasets' addendum**	**PCR:** • Draft PCR with list of background (secondary) data sources and default LCIA method(s)	**2 Procurement**	N/A	N/A
	Foreground/primary data					**How criteria were met**	**Due**
	☑ 24	PCR Committee **shall** ensure that the PCR specifies primary data be collected for every process in the product system under the control of the organization making the product claim. The PCR Committee is encouraged to specify that data specific to the investigated product scope and supply chain are preferable to generic data, particularly in unit processes considered to have a significant contribution to the product life cycle. For EPDs seeking transparency-level conformance with this guidance, the PCR **shall** require the following: EPDs that use secondary data for any unit process that contributes 30% or more to any disclosed environmental impact category shall disclose the data source (database name and version, dataset name, dataset geography, and dataset allocation method).	**This guidance**	**PCR supporting documentation:** • Foreground (primary) data collected in conducting the underlying LCA, and the sensitivity of LCIA outcomes to variability in the foreground data. A facility-specific data collection protocol shall also be included.	**1 Transparency**	SM Part A section 7.6 states that primary data shall be collected for every process in the product system under the control of the organization(s) developing the LCA. Part B contains a statement in the Additional rules to Part A section which states: EPDs that use secondary data for any unit process that contributes 30% or more to any disclosed environmental impact category shall disclose the data source (database name and version, LCA modeling software type and version implemented, dataset name, dataset geography, and dataset allocation method) The underlying LCA lists primary data collected and includes an analysis on sensitivity or variability.	Complete
	☑ 25	For EPDs seeking procurement-level conformance with this guidance, the PCR **shall** require that EPDs use facility-specific data for upstream unit processes that cumulatively contribute 50% or more to the disclosed global warming potential. In situations where facility-specific data is not available for the upstream unit processes, and such a facility is required to report to the EPA Greenhouse Gas Reporting Program (GHGRP), the PCR **shall** require the EPD to disclose in the Additional Environmental Information section: the carbon intensity of the manufacturing plant (carbon emitted per metric ton of product manufactured) from which these products, and/or the quartile in which in which the manufacturing plant resides where benchmarks have been published [https://www.epa.gov/ghgreporting/ghgrp-minerals]. Carbon intensity shall be calculated by dividing the emissions reported to the EPA GHGRP by plant production. Emission and production data must be from the same reporting period using the most recent year of data. When a published ENERGY STAR Energy Performance Indicator is available for a product or constituent upstream product, the PCR **shall** require the EPD to disclose in the Additional Environmental Information section: the ENERGY STAR Energy Performance Score for the manufacturing plant in which the product or constituent upstream product was manufactured, and the reporting period of the underlying data. See https://www.energystar.gov/industrial_plants/energy_star_plant_certification/buy_clean_procurement_and_energy_star_0 for more information.	**This guidance**	**PCR:** • Draft PCR that includes all items	**2 Procurement**	N/A	N/A
	☑ 26	PCR Committee **shall** ensure that the PCR specifies the means by which primary data should be collected and may provide templates to facilitate harmonized data collection, metadata recording, and results reporting. If the specified data collection means are unachievable for a specific EPD developer, the PCR **shall** designate that the developer records the data collection method(s) utilized in the data description.	**14025 Clause 6.7.2**	**PCR:** • Specification of data collection methods (e.g., measured, calculated, estimated)	**1 Transparency**	SM Part A section 7.6 states: The method of data collection shall be specified (e.g., measured, calculated, estimated).	Complete
	Data assumptions					**How criteria were met**	**Due**
	☑ 27	PCR Committee **shall** specify all parameters of assumed scenarios for use and end-of-life stages so as to ensure comparability and consistency of results. If a manufacturer wishes to define their own scenario(s), they **shall** be based on primary data.	**This guidance and the 'Circular Scenarios (Module D)' and the 'Allocating Materials Shared Across Product Systems' addendu**	**PCR:** • List of parameters for use and end-of-life stage scenarios	**2 Procurement**	N/A	N/A

	☑	28	PCR Committee **shall** ensure that the PCR provides worst-case (i.e., 'conservative') default values for scenario data of the specified processes where no data are available for the EPD developer.	**This guidance**	**PCR:** • List of worst-case (i.e., 'conservative') default scenario values	**2 Procurement**	N/A	N/A
	Data compliance						**How criteria were met**	**Due**
	☑	29	PCR Committee **shall** ensure that claims made in the PCR are based on the results of an LCIA, LCI, and/or substantiated and verifiable additional information modules relevant to the product category.	**14027 Clause 6.6**	**PCR:** • An underlying LCA with supporting LCIA and LCI for all PCR guidelines	**1 Transparency**	The underlying LCA contains relevant supporting LCA results.	Complete
	☑	30	PCR Committee **shall** ensure that the PCR states data quality requirements for all data applicable for use in claims. These data **shall** be verified to be compliant with the established PCR data quality requirements and those for foreground (primary) and background (secondary) data. The PCR **shall** specify that a data quality assessment be performed on all collected foreground (primary) data and may provide templates to facilitate harmonized primary data collection, assessment, reporting, and verification. *Note: Refer to the 'Assessing Data Quality of Background Life Cycle Inventory Datasets' addendum.*	**This guidance**	**PCR:** • Data quality assessment criteria and/or template	**3 Data source**	N/A	N/A
	☑	31	PCR Committee **shall** ensure that PCR-designated background (secondary) data sources be specified and verified such that: • Data for electricity, transportation, basic fuels, and heavy equipment operation are the most current versions from common public background data (e.g., for North America, LCI and method compatible with the Federal Elementary Flow List (FEDEFL) from https://www.lcacommons.gov/). • Temporal, geographical, and technological coverage of the secondary data is compatible with the scope of the PCR. • System boundaries are equivalent, and reference flows are adaptable to the product system specified in the PCR. • Sources of secondary data are cited. • Allocation procedures used for secondary data are appropriate for the system under study.	**This guidance and 'Assessing Data Quality of Background Life Cycle Inventory Datasets' and the 'Allocating Materials Shared Across Product Systems' addenda**	**PCR:** • Draft PCR with list of background (secondary) data sources and default LCIA method(s)	**2 Procurement**	N/A	N/A
	Allocation						**How criteria were met**	**Due**
	☑	32	PCR Committee **shall** ensure that the PCR specifies which processes are to be subdivided if allocation can be avoided in this manner wherever feasible. The PCR **shall** also provide guidelines on how the subdivision should be performed.	**14025 Clause 6.7.1c, 6.7.2c** **14027 Clause 6.5.3**	**PCR** • Draft PCR that lists processes and subdivision method	**2 Procurement**	N/A	N/A
	☑	33	PCR Committee **shall** ensure the PCR specifies that where allocation by physical relationship is applied, the PCR **shall** specify the relevant underlying physical relationships to be considered and establish or refer to the relevant allocation rules.	**14025 Clause 6.7.1c, 6.7.2c** **14027 Clause 6.5.3**	**PCR** • Draft PCR that includes specification	**1 Transparency**	Part B section 6 provides a recommended allocation method.	Complete
	☑	34	PCR Committee **should** refer to relevant standards for defining allocation procedures for reuse and recycling, as well as waste handling, and for scenarios for treating waste generation during the product life cycle.	**14044 Clause 4.3.4** **21930 Clause 7.1.7.2.7**	**PCR** • Draft PCR that includes specification	**1 Transparency**	Allocation regarding output of waste per ISO standards is listed in section 8 of SM Part A.	Complete
	☑	35	PCR Committee **shall** refer to rules for and prioritize stepwise allocation for industrial processes that produce more than one product or deliver more than one service. For example, the refining of crude oil produces more than one different product, such as liquefied petroleum gas, gasoline, naphtha, diesel, asphalt, and others. PCR Committee **shall** refer to rules prohibiting system expansion as a method for avoiding allocation for construction products that may involve the production of co-products; rather, the PCR **shall** prescribe an ISO-compliant method of allocation, or an allocation procedure if multiple methods are allowed.	**14044 Clause 4.3.4.2** **21930 Clause 7.2.5**	**PCR** • Draft PCR including allocation method and procedure (where applicable)	**2 Procurement**	N/A	N/A
	End of life scenario						**How criteria were met**	**Due**
	☑	36	PCR Committee **shall** prescribe ISO-compliant rules for allocation between product systems (across the system boundary) and designate whether Module D may be optionally reported in the EPD for construction products and services. If so, the PCR **shall** prescribe detailed calculation rules for any quantitative metrics reported therein. *Note: Refer to the 'Allocating Burdens and Benefits of Materials Shared Across Product Systems'addendum.*	**21930 Clause 7.2.6**	**PCR:** • Draft PCR with allocation rules and calculation rules	**2 Procurement**	N/A	N/A
Life cycle impact assessment	☑	37	PCR Committee **shall** include all minimally required, core indicators for ISO-compliant EPDs; specifically bulleting the indicator with: 1) the LCA characterization methodology, and 2) reference in parenthesis. Additionally, the PCR is encouraged to specify at least one LCIA method that includes characterization factors for calculating category indicator results for each impact category and each geographical region covered by the PCR.	**21930 Clause 9.5**	**PCR:** • Draft PCR including all items	**1 Transparency**	Core indicators are listed in section 9 of SM Part A.	Complete

Interpretation	☑	**38**	PCR Committee **shall** identify the steps for interpreting the results of the underlying LCA study.	**14044 Clause 4.5** **21930 Clause 9**	**PCR:** • Draft PCR including all items	**1 Transparency**	SM Part A section 9.3 includes steps for interpreting the results of a background LCA.	Complete
	☑	**39**	PCR Committee **shall** ensure that the PCR communicates requirements (either qualitative or quantitative) and reference the methods and format used to report additional environmental information.	**21930 Clause 8.4** **14025 Clause 7.2.3, 7.2.4**	**PCR:** • Detailed specification on requirements and reference methods and format used to report additional environmental information.	**1 Transparency**	SM Part A section 10 includes a description of additional environmental information and the TR/EPD template in Appendix C showing placement of such information.	Complete
	☑	**40**	PCR Committee **shall** ensure that the PCR lists assumptions and limitations associated with the underlying LCA results.	**14044 Clause 4.5.2.1**	**PCR:** • Draft PCR including all items	**1 Transparency**	Part B section 2 lists the specific assumptions and limitations associated with the underlying LCA.	Complete
	☑	**41**	PCR Committee **shall** specify different types of uncertainties to be propagated in the underlying LCA study and is encouraged to ensure that the PCR describes procedures for reporting uncertainty of results.	**14044 Clause 4.4.4.2** **14025 6.7.1b**	**PCR:** • Draft PCR including all items	**1 Transparency**	Part B section 6 notes that the PCR Committee did not identify any additional types of uncertainty analysis to be performed in LCAs for this product category.	Complete

Part B: Roof Cover Board (version 2.0)
August 31, 2026 | Sustainable Minds | Contact Kim Hammer (kim@sustainableminds.com)

EPD use case goal: 1

EPD use levels are cumulative. Transparency is the baseline. To create a 'Data source' conformant PCR, all criteria in all checklists must be documented.

3. PCR Review Panel checklist Version 1.0, May 25, 2022 | ACLCA PCR Open Standard 2022

Categories		#	Criteria	ISO reference	Supporting documentation	EPD use 3 Data source 2 Procurement 1 Transparency	How criteria were met	Due
Organizational	Ground rules							
	☑	1	The PCR Review Panel **shall** use this checklist to guide their process of reviewing the PCR.	**This guidance**	**PCR supporting documentation:** • Completed checklist	**1 Transparency**	Completed checklists saved with the PCR supporting documentation.	Complete
	☑	2	PCR Review Panel members **shall** disclose any conflicts of interest using the conflict of interest form.	**14027 Clause 7.2** **14071**	**PCR supporting documentation:** • Review panel completed conflict of interest forms	**1 Transparency**	Conflict of interest forms completed by review panel members.	Complete
	☑	3	The PCR Review Panel **shall** meet with the Program Operator to discuss the PCR and how to perform their review. The PCR Review Panel **shall** investigate whether the PCR has been developed in accordance with relevant LCA-based claim standards, general program instructions, specifications, and guidelines, and ensure that it supports the creation of credible and consistent claims. The PCR Review Panel **shall** verify that the EPD template is consistent with the PCR guidelines. The PCR Review Panel **shall** generate and compile their comments in a review report. By the agreed upon date determined by the Program Operator, the review report **shall** be sent to the PCR Committee for consideration.	**14027 Clause 7, 7.3, 7.5** **14071**	**PCR supporting documentation:** • Dated review report	**1 Transparency**	Aggregated technical and public comments spreadsheet, including commenter names and committee responses, created and made available in the Detailed Review Report.	Complete
	☑	4	The PCR Review Panel **shall** confirm that the PCR meets relevant EPD-related federal and/or state procurement requirements (e.g., Buy Clean Legislation) that are specifically referenced in the PCR.	**This guidance and relevant EPD-related federal and/or state procurement requirements**	**PCR supporting documentation:** • Reviewers' sign-off and/or list of any deviations from procurement requirements	**2 Procurement**	N/A	N/A
	☑	5	The PCR Review Panel **shall** verify conformance the Program Operator and PCR Committee checklists and the appropriate category of EPD use is identified.	**This guidance**	**PCR supporting documentation:** • Reviewers' sign-off below and/or list of any deviations from this guidance. All three completed checklists returned to the PO.	**1 Transparency**	Section below completed by review panel chair, who confirmed sign-off from all review panel members.	Complete

Reviewer acceptance for EPD use case (1, 2, or 3) Date | Reviewer names & email

Date	Revier name & email	Acceptance for EPD use case Level 1 (Y/N)
26-Aug-26	Beth Cassese, Horizon LCA, bcassese@horizonlca.com	Yes
26-Aug-26	Brandon Kuczenski, Scope 3 Constulting, brandon@scope3consulting.com	Yes
26-Aug-26	Rifat A. Karim, Independent Consultant, rifat.chimique@gmial.com	Yes

Sustainable Minds

Part B comments worksheet

SM Transparency Report™ Framework Sustainable Minds, PCR Part B: Product group definition | Roof Cover Board, 2026. https://www.sustainableminds.com/files/transparency/pgds/Part_B_Product_Group_Definition_Roof_Cover_Board_v2-0.pdf.

Part B: Product group definition

Part B name:	Product group definition | Roof cover board | Part B #26-006, Version 2.0
Reviewers:	Beth Cassese, Horizon LCA (Chair) Brandon Kuczenski, Scope 3 Consulting LLC Rifat Karim, Independent Consultant
Date technical comments submitted:	6/25/2026
Public commenters:	Terrie Boguski (Harmony Environmental), Carlotta China (Polyglass), Kimberly Lombardozzi (W. R. Meadows), Peter Bacas (ERG), Derik Harlow (USG), Yanfei Peng (USG)
Public comments submitted by:	8/5/2026

Topic #	Page #	Section #	Type of comment (Technical/editorial/other)	Reviewer comment	Reviewer's proposed change/solution	Response	Rationale	Reviewer response	SM response
1	1	1	Technical	The prior version of the PCR (UL) covered a range of other products: 07 41 xx Roof panels, and 07 22 16 Roof board insulation that do not appear to be covered by the current version.	These should either be added to the list of included products in Section 1 (CSI MasterFormat entries, description) or added to the exclusions. If the products are excluded such that they are no longer covered by any existing PCR, the committee should justify this exclusion, and should consider providing guidance to EPD owners whose EPDs will be "orphaned" by this exclusion	Accept	Roof panels was an overly broad term for the actual scope of the previous version of the PCR, which described the product group as being roof cover boards. This clarification is not expected to orphan existing EPDs. Roof board insulation is explicitly covered by the UL PCR for building envelope thermal insulation; added note to exclusions section for clarification: "Products primarily specified for use as insulation, including 07 22 16 roof board insulation, covered by the UL Solutions PCR…"	-	-
2	2	2	Technical	There is some concern on the overlap of v1.0 and this new PCR.	Consider adding language that would allow projects already in process to use v1.0 but would require projects initiated after publication of this PCR(v2.0) to use this one.	Accept	Added clarifying sentence: "Projects already in process as of the publication of v2.0 may use v1.0 of this PCR, and projects initiated after the publication of v2.0 shall use v2.0 of this PCR."	-	-
3	3	5	Technical	Functional unit should specify the RSL, either explicitly reiterating or overriding the Part A specification	Specify RSL in section 5	Accept	Added RSL to functional unit: "The default reference service life of the roof cover board is 40 years."	-	-
4	3	5	Technical	The reference to the estimated service life of the building and that the product is expected to last the same amount of time is vague.	Please add reference to the 75 year default estimated building service life that is established in the Part A.	Accept	Added 75 years to functional unit	-	-
5	3	5	Technical	"excluding other layers, ancillary materials…"	Please update for more clarity - "excluding other layers of the roofing system, ancillary materials…."	Accept	Clarity needed, modified text to read "excluding other roof system layers, ancillary materials, fasteners, and adhesives required to achieve the expected roof system performance."	-	-
6	4	6.2	Technical	"EPDs that use secondary data for any unit process that contributes 10% or more to any disclosed environmental impact category shall disclose the data source (database name and version…" should this be any impact category or only GWP?	Please update if only applies for GWP	Reject	Per the ACLCA PCR Open Standard v1.0, this applies to any disclosed category	-	-
7	4	6.2	Technical	"EPDs that use secondary data for any unit process that contributes 10% or more to any disclosed environmental impact category shall disclose the data source ". This requirement is superfluous. Part A 7.6 requires "The background report must: - Indicate the data sets used, including their source (e.g., name of database, literary source), the full name of the data set, and the year for which the data set is representative." ISO 14044 section 5.2 also requires data quality assessment for all background datasets.	Clarify intent	Reject	Part A indicates the disclosure requirements for the LCA background report (full details), and Part B indicates the disclosure requirements for the EPD (only details for datasets exceeding that 10% threshold) using language prescribed by the ACLCA PCR Open Standard v1.0.	-	-
8	4	6.2	Technical	"Results for products with different thicknesses shall be reported separately" - Separately in the same EPD? Or they would require separate EPDs?	Please update	Accept	Added for clarity: "either within the same EPD or in multiple EPDs"	-	-
9	4	6.2	Technical	"Results for products with different thicknesses shall be reported separately." This could lead to lengthy EPDs.	Consider requirement for products of different thicknesses to be in separate EPDs.	Reject	Roof cover boards typically come in four standard thicknesses: 1/4", 3/8", 1/2", and 5/8"; the decision to report in the same or separate EPDs will be made by the EPD program operator with manufacturer input	Include this information in the PCR so that users understand the Program Operators will make the decision on how to report different thicknesses.	Accept, added to PCR
10	4	6.2	Technical	When allowing representative group of products apart from thickness, consideration of the +/- 10% variation should be specified	Consider adding language that specifies products grouped together apart from thickness must meet the +/- 10% variation criteria specified in the Part A PCR.	Accept	Added reminder note for clarity: "(NOTE: the products included in an average EPD shall not differ in their environmental impact indicators by more than ±10%)"	-	-
11	5	6.3	Technical	First paragraph in A1:	Add a condition for justification upon what condition resolution of the electricity grid is not possible	Accept	Modified for clarity: "If the material source location is unknown or adapting the electricity grid is not possible, average data sets with "Global" or "Rest of World" average electricity profiles may be used, and justification for their use shall be provided in the background LCA report."	-	-
12	5	6.3	Technical	Second paragraph last sentence: since this is talking about upstream of A1, add "also" in the sentence.	Suggested text: " ….. manufacturing process activity shall also be considered.	Accept	Editorial correction	-	-
13	5	6.3	Technical	"The manufacturing process and locations shall be described and illustrated using a simple flow chart"	Recommend "simple flow chart" be replaced with "process flow diagram" which appears in ISO 14044.	Accept	Editorial correction: "The location(s) where the product is manufactured shall be disclosed, and the manufacturing process and locations shall be described and illustrated using a process flow diagram."	-	-
14	5	6.3	Editorial	First sentence in A3 - first paragraph: "The manufacturing process and locations shall be described and illustrated using a simple flow-chart. " Locations also need to be in the illustration? That's how it reads.	Re-write the sentence	Accept	Editorial correction: "The location(s) where the product is manufactured shall be disclosed, and the manufacturing process and locations shall be described and illustrated using a process flow diagram."	-	-
15	5	6.3	Technical	"The manufacturing process and locations shall be described and illustrated" Ambiguous whether "locations" refers to: - different facilities that perform comparable functions, - different facilities that perform distinct functions, - different facilities owned by distinct manufacturers	The committee needs one clause to deal with the process flow diagram requirement, and a separate clause (or multiple clauses) to discuss requirements that apply to the various possible interpretations of "several locations".	Accept	Editorial correction: "The location(s) where the product is manufactured shall be disclosed, and the manufacturing process and locations shall be described and illustrated using a process flow diagram."	-	-
16	5	6.3	Editorial	"Manufacturing waste shall be reported per specific primary data."	Meaning is unclear - please revise	Accept	Clarity needed; modified to "Manufacturing waste shall include scrap material sent to waste treatment. Scrap used as dunnage, in other packaging applications, or otherwise reused in the manufacturing process is not considered waste."	-	-

17	5	6.3	Technical	The discussion of RECs for on-site renewable electricity doesn't make sense. I would term this "retire", but I would be surprised if most manufacturers go to the trouble of minting and retiring RECs for their own facility. Is this common? Is this intended to be the PCR requirement?	Clarify intent	Reject	It is common for on-site installations to generate RECs, so the requirements are relevant and align with the ACLCA PCR Open Standard REC addendum.	There is one sentence that states RECs shall not be considered and another sentence that allows RECs generated from on-site renewable electricity. We ask that the first sentence specifically refer to RECs generated from off-site renewable electricity.	Accept, added clarification
18	5	6.3	Technical	A3 - Second paragraph, last sentence: what are the disposal pathways?	Please provide certain level of indication as to where the EPD owner seek guidance from (reference material, country / region guide etc.)	Accept	Language carried over from previous version of PCR is no longer needed; not necessary to describe disposition pathways in a module where the impacts are not occurring, and Part A section 6.2 provides packaging waste assumptions for A5. Removed "The EPD shall describe specific packaging scenario assumptions, including disposition pathways for each packaging material by reuse, recycling, or landfill disposal based on packaging type." from Part B.	-	-
19	5	6.3	Technical	". In the case where cut-offs are used in product packaging, a one-time use shall be assumed." This sentence is unclear	Clarify or re-write this sentence	Accept	Clarity about what cut-offs are is needed; updated to: "In the case where roof cover board cut-offs are used in product packaging, a one-time use shall be assumed."	-	-
20	5	6.3	Technical	A3 - last paragraph, instead "as of this writing" write date and version number of the document.	Add specificity	Accept	Added for clarity: "as of the publication date of this PCR"	-	-
21	5	6.3	Technical	A4 - first paragraph: Since it mentions empty return trips, is there something specific that should be considered? For example. Does the distance need to be doubled because the return trip is empty?	Add clarification	Reject	Empty return trips are addressed differently by different LCA modeling software tools and LCI databases; therefore, specific considerations cannot be universally provided.	-	-
22	6	6.3	Editorial	Warehouse / distribution center: does the PCR mean to require that all EPDs include warehouse and distribution center impacts as specified, or only that *if* warehousing or distribution is present in the supply chain, *then* it should be modeled as specified?	Clarify requirement	Accept	Added an example for clarification: "In the absence of primary data (e.g., manufacturer data showing that warehouses and distributions centers are not used in distribution), the following default warehouse/distribution center energy consumption values shall be assumed"	-	-
23	6	6.3	Technical	Is the scenario for the distribution centers required for all studies? Is warehousing common or only for some manufacturers?	Please clarify/specify if the warehouse/distribution scenario is required for all.	Accept	Added an example for clarification: "In the absence of primary data (e.g., manufacturer data showing that warehouses and distributions centers are not used in distribution), the following default warehouse/distribution center energy consumption values shall be assumed"	-	-
24	6	6.3	Technical	Installation - "description of the type of processing…" are these reporting requirements intended to apply to the EPD itself or only to the LCA report?	Clarify intent	Accept	Clarity needed on meaning of processing and where information is disclosed; updated to: "The method of installation (e.g., fastened, adhered), including machinery, tools, and ancillary materials used, shall be disclosed in the EPD"	-	-
25	6	6.3	Technical	Estimated Service life and product reference service life- this discussion is part of functional unit specification	Move RSL/ESL discussion to Section 5	Reject	RSL and ESL are now stated in the functional unit section. Their inclusion just prior to use stage scenarios is intended to provide clarity for use stage assumptions.	-	-
26	6	6.3	Technical	There are conflicting ESL and RSL between the functional unit section and the LCA scenario sections. The functional unit section indicates that the product is expected to last the same length of time as the building (which would be a 75 year ESL) but the Use stage scenario indicates a 40 year RSL.	Please clarify ESL and RSL for the product. If the RSL for the product is indeed 40 years, include that in the functional unit description.	Accept	Clarification needed. The unit of study is enough installed product to functionally cover 1m2 over 75 years. The functional unit section does not indicate that the product will last 75 years, but that impacts shall be reported per the lifetime of the building. Added to functional unit for clarification: "The default reference service life of the roof cover board is 40 years."	-	-
27	7	6.3	Technical	Benefits and Loads beyond the system boundary	the committee should consider allowing EPD owners to apply RECs that are excluded from module A3 in module D	Reject	ISO 21930 limits module D to benefits resulting from reusable products, recyclable materials, and/or useful energy carriers leaving a product system. Since A3 electricity does not leave the product system and is not generated as a co-product during the manufacture of roof cover boards, the benefits from RECs would not apply.	-	-
28	7	6.3	Technical	Deconstruction/demolition (C1): The product needs to be taken off and re-installed during the ESL since RSL is smaller than the ESL. Is the deconstruction manual?	Add clarification	Accept	Deconstruction is manual; clarity needed in B4. Added language: "At the end of the RSL, the original roof cover boards are manually removed along with other roof system components down to the roof deck, and a new roof system including replacement roof cover boards is installed."	-	-
29	7	6.3	Technical	Transport to waste processing or disposal (C2): "Transport to waste processing or disposal (C2)" : same comment to avoid this phrase as in line #20: instead "as of this writing" write date and version number of the document.	Add specificity	Accept	Updated to: "as of the publication date of this PCR"	-	-
30	9	10	Editorial	Reviewer's name & affiliation appearance	Please change Rifat's affiliation to "Independent Consultant" . Full name: Rifat A. Karim	Accept	Updated credentials	-	-
Part A - 1	Part A - 4	Part A 1.3	General	Verifiability of an EPD depends on identifying specific clauses in the PCR and evaluating whether the EPD is in compliance.	having specific requirements linked to numbered subparagraphs (e.g. the first and second paragraphs under module A1 in section 6.3) would make it easier to evaluate EPDs for compliance. This could be stipulated in part A and implemented in the program operator's Part B template.	Reject	Parts A and B have section numbers that can be used for reference during conformance evaluations.	-	-
Part A - 2	Part A - 33	Part A 7.6	Technical	"The background report must: - Indicate the data sets used, including their source (e.g., name of database, literary source), the full name of the data set, and the year for which the data set is representative. " Compare Section 6.2 of the Part B PCR "...any unit process that contributes 10% or more ... shall disclose the data source ..."	This was present in a prior Part B PCR as well. It appears to be part of program operator's boilerplate. Is the intent to reduce reporting requirements to "only" processes greater than 10%, or is it to add some new requirement? Consider revising.	Reject	Part A indicates the disclosure requirements for the LCA background report (full details), and Part B indicates the disclosure requirements for the EPD (only details for datasets exceeding that 10% threshold) using language prescribed by the ACLCA PCR Open Standard v1.0.	-	-
31	4	6.1	Technical	Supply-chain-specificity is not reported in the case of manufacturer-average EPDs.	Should you also state that it is not reported in the case of industry-average EPDs?	Accept	Updated statement to say "[supply chain-specificity statement is not reported in the case of manufacturer-average or industry-average EPDs]"	-	-
32	4	6.2	Technical	RCRA listed hazardous materials are not mentioned.	Are these required to be reported by Part A?	Reject	Yes, Part A section 4.7 lists RCRA as one of the existing applicable legislations	-	-

33	3	3	Technical	ASTM C728 (Standard Specification for Perlite Thermal Insulation Boards) should be added to the Functional Performance references.	This standard was included in the previous UL PCR, and perlite boards complying with ASTM C728 are commonly used as cover boards or recover boards in roofing systems. Its omission could therefore inadvertently exclude these products from the intended scope of the PCR.	Accept	Added ASTM C728 to list of functional performance standards	-	-
34	2	1	Technical	Add wood fiberboard to list of materials in product group description	-	Accept	Added "wood fiberboard" to list of possible materials	-	-
35	3	3	Technical	Add ASTM C208 Standard Specification of Cellulosic Fiber Insulating Board	-	Accept	Added ASTM C208 to list of functional performance standards; excluded decking and substrate installed directly to the structural roof deck	-	-
36	5	6.2	Technical	Add ASTM C208 as an example of standards to which product conforms	-	Reject	List not meant to be exhaustive; only shows examples	-	-
37	2	2	Technical	Add EPD reference	-	Reject	No additional EPDs were not used by the committee to inform aspects of this Part B	-	-
38	9	9	Technical	Section 9 of the Part B states: "This Part B was reviewed for conformance to ISO 14025, ISO 21930:2017, and ACLCA PCR Open Standard v1.0 by the following parties:" What version of 14025 was this Part B reviewed against?	Since this Part B references v4 of the Sustainable Minds Part A PCR (which states conformance to 14025:2006), you may want to consider clarifying/revising this statement (if true) to: "This Part B was reviewed for conformance to ISO 14025:2006, ISO 21930:2017, and ACLCA PCR Open Standard v1.0 by the following parties:"	Accept	Updated reference to include version number: ISO 14025:2006	-	-
39	3	3	Technical	All applicable ASTM standards for glass-mat, cement, and gypsum fiber roof cover boards have been removed from the current PCR.	This exclusion should be reconsidered to ensure comprehensive coverage of the market.	Accept	Added ASTM C177, C1278, and C1325 to the list of functional performance standards	-	-
40			Technical	Our principal concern centers on the current exclusion of market-based renewable electricity purchases—specifically, RECs—from the PCR. As practitioners deeply versed in LCA methodology, we strongly advocate for the inclusion of RECs, given their rigorous acceptance in global LCA and greenhouse gas accounting frameworks. **Firstly**, the ACLCA recognizes the validity of RECs within LCA, contingent upon alignment with internationally accepted protocols such as the GHG Protocol Scope 2 Guidance. This guidance explicitly permits market-based accounting approaches, empowering organizations to credibly report emissions reductions tied to their renewable energy procurement. Consistent application of this practice is increasingly reflected by major program operators: Sustainable Minds, Smart EPD, and the forthcoming update to UL's PCR Part A, all enable RECs as a legitimate mechanism within system boundaries. **Secondly**, the exclusion of RECs from the PCR risks undermining both the accuracy and comparability of EPDs. Many manufacturers have made substantial investments in renewable energy procurement through RECs, and failure to acknowledge these efforts may disincentivize market-based decarbonization strategies, while misrepresenting actual environmental impacts. **Finally**, from a market perspective, RECs are a crucial catalyst for renewable energy growth. They provide renewable generators with supplementary revenue streams beyond direct electricity sales, enhancing project viability and accelerating the deployment of clean technologies. By allowing organizations to claim renewable electricity use through RECs—even where direct procurement is physically constrained—this mechanism democratizes access to renewables, amplifies market demand, and supports the transition	We respectfully urge reconsideration of this exclusion to ensure the PCR remains robust, credible, and reflective of industry-recognized pathways for GHG mitigation.	Accept	Committee agrees that the updated UL Part A draft indicates a trend towards allowing inclusion of market-based RECs and seeks alignment with the PCRs for insulation and gypsum board. Updated text regarding RECs to allow for market-based renewable electricity purchases (including renewable electricity certificates (RECs) generated from off-site renewable electricity).	-	-
41	2	2	Editorial	"The study was limited to the polyiso industry for HD cover…"	HD should be spelled out as "high density"	Accept	Changed HD to high density	-	-
42	4	6	Technical	"Mass should be used as the primary basis for co-product allocation"	"Should" needs to be replaced by "shall"	Accept	Clarity needed; updated to: "Mass shall be used as the primary basis for co-product allocation unless other allocation methods are deemed more appropriate, in which case the alternative method shall be justified."	-	-
43	5	6.2	Technical	"Mass to achieve the functional unit – kg (lbm)"	It should be "kg (lb)"	Reject	Previous version of the PCR uses lb-mass; no substantive reason to change	-	-
44	8	8	Technical	"Retroactive pathway requirements", need to specify something like this "Companies wishing to participate retroactively shall pay for the extra work."	-	Accept	Committee agrees that new participants should be responsible for payment unless otherwise agreed. Added: "Unless otherwise agreed by the original participants, the update process shall be paid for by the new participant(s)."	-	-
45	9	8	Editorial	should be "10%+ reduction in global warming potential"	-	Accept	Updated to "global warming potential"	-	-
46			Technical	Add a section on biogenic carbon	Example: Biogenic carbon uptake and emissions shall be calculated per ISO 21930:2017 Section 7.2.7, and SM Part A Section 8.7 and 9.1. For the production of gypsum products, recycled raw materials used to produce paper fiber are counted as biogenic carbon inputs in addition to virgin paper, starch, and dextrose. (This is taken from Gypsum Board PCR)	Accept	Committee agrees that PCR users should be directed to specific guidance for biogenic carbon calculations. Added: "Biogenic removals and emissions shall be calculated according to ISO 21930:2017 and Sustainable Minds Part A sections 8.7 and 9.1. The latest version of the EPA WARM model shall be utilized and cited for determining decomposition rates and landfill gas capture rates of primary bio-based product materials."	-	-