

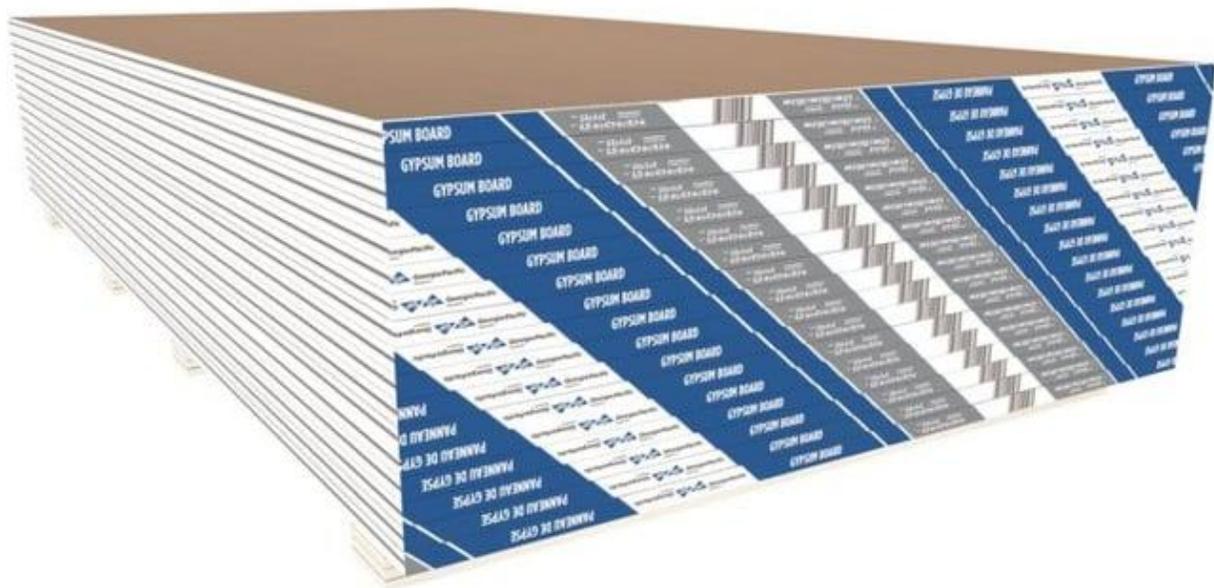


Georgia-Pacific Gypsum

Environmental Product Declaration

ACCORDING TO ISO 14025:2006 AND ISO 21930:2017

Type III environmental product declaration (EPD) developed according to ISO 14025:2006 and 21930:2017 for Gypsum 3/8" ToughRock® Gypsum Board



Certified
Environmental
Product Declaration
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Georgia-Pacific EPD for 3/8" ToughRock® Gypsum Board

EPD PROGRAM AND PROGRAM OPERATOR NAME, ADDRESS, LOGO, AND WEBSITE	NSF Certification LLC 789 N. Dixboro, Ann Arbor, MI 48105 www.nsf.org
GENERAL PROGRAM INSTRUCTIONS AND VERSION NUMBER	NSF Program Operator Rules, NSF International. February 23, 2015
MANUFACTURER NAME AND ADDRESS	Georgia-Pacific Gypsum LLC 133 Peachtree St NE Atlanta, GA 30303
DECLARATION NUMBER	EPD11190
DECLARED PRODUCT & FUNCTIONAL UNIT	3/8" ToughRock® Gypsum Board 92.9 m ² (1000 ft ²) of installed product with an RSL of 75 years Further explanatory materials may be obtained from: buildgp.com
CORE STANDARD	ISO 21930:2017
CORE PCR	Smart EPD Part A Product Category Rules for Building and Construction Products and Services, Standard 1000. Version 1.2. March 14, 2025
SUB-CATEGORY PCR	Smart EPD Part B Product Category Rules for Gypsum Panels. Standard 1000-004. Version 2.0. Published February 24, 2025. www.smartepd.com .
ACLCA PCR GUIDANCE CONFORMANCE LEVEL	Transparency
ACLCA PCR GUIDANCE VERSION	Version 1.0, May 25, 2022
PRODUCT RSL DESCRIPTION (IF APPL.)	75 years
MARKETS OF APPLICABILITY	North America
DATE OF ISSUE	November 26, 2025
PERIOD OF VALIDITY	11/26/2025 – 11/26/2030
EPD TYPE	Product-specific, manufacturer-average
DATASET VARIABILITY	N/A
EPD SCOPE	Cradle-to-Grave
YEAR(S) OF REPORTED MANUFACTURER PRIMARY DATA	2023
LCA SOFTWARE & VERSION NUMBER	Sphera's LCA FE (fka GaBi) v10.9.0.20
LCA GENERATOR TOOL & VERSION NUMBER	Sphera Gypsum Panel EPD Generator Tool v1
LCI DATABASE(S) & VERSION NUMBER	Sphera's MLC (fka GaBi) v2025.2
LCIA METHODOLOGY & VERSION NUMBER	IPCC AR6, IPCC AR5, TRACI v2.2; CML v4.7
The sub-category PCR review was conducted by:	Jack Geibig (Chair), Michael Gardner, Gaurav Das
This declaration was independently verified in accordance with ISO 14025: 2006. The Smart EPD "Part A: Product Category Rules for Building and Construction Products and Services, Standard 1000. Version 1.2.(March 14, 2025), in conformance with ISO 21930:2017, serves as the core PCR <input type="checkbox"/> INTERNAL <input type="checkbox"/> EXTERNAL	Jack Geibig, EcoForm, LLC jgeibig@ecoform.com 
This life cycle assessment was conducted in accordance with ISO 14044 and the reference PCR by:	Sphera Solutions, Inc.
This life cycle assessment was independently verified in accordance with ISO 14044 and the reference PCR by:	Jack Geibig, EcoForm, LLC jgeibig@ecoform.com 

LIMITATIONS

EPDs are only comparable if they comply with ISO 21930, this sub-category PCR, include all relevant information modules and are based on equivalent scenarios with respect to the construction works context.

The EPD owner has sole ownership, liability, and responsibility for the EPD.

Environmental declarations from different programs (ISO 14025) may not be comparable. Comparison of the environmental performance of products using EPD information shall be based on the product's use and impacts at the building or construction works level, and therefore EPDs may not be used for comparability purposes when not considering the whole building life cycle. EPD comparability is only possible when all stages of a life cycle have been considered. However, variations and deviations are possible. Example of variations: Different LCA software and background LCI datasets may lead to differences in results upstream or downstream of the life cycle stages declared.

1 General Information

1.1 Description of Organization

Georgia-Pacific Gypsum LLC manufactures a wide array of interior and exterior products designed to provide the highest level of performance in the most challenging commercial and residential applications. Since 1965, Georgia-Pacific has developed and manufactured high quality gypsum building products in the industry. Georgia-Pacific's versatile ToughRock® gypsum boards are ideal for interior applications, and the Dens® family of high-performance fiberglass mat-faced gypsum products offer exceptional strength and superior moisture, mold and fire resistance. Today, Georgia-Pacific is still innovating groundbreaking gypsum products designed to help construct the highest quality commercial and residential buildings.

1.2 Product Definition

ToughRock® Gypsum Board is a family of gypsum wallboard products for use in new construction or renovation of residential and commercial buildings. Boards consist of a noncombustible core when tested in accordance with ASTM E136. The board is made up of a core, primarily of gypsum, with paper facers on the front and back of the board. ToughRock® Gypsum Boards are designed for direct attachment to wood and metal framing. ToughRock® Gypsum Boards come in different widths, lengths and thicknesses and may include special paper facers or core additives to enhance board performance. ToughRock® Gypsum Boards comply with ASTM C1396/C1396M Standard Specification for Gypsum Board.

1.2.1 Product Identification

3/8" ToughRock® Gypsum Board is a 0.375" (0.953 cm) thick paper gypsum panel and is sold in 8' (2440 mm) to 12' (3658 mm) length and 48" (1219 mm) width as shown in Figure-1-1.

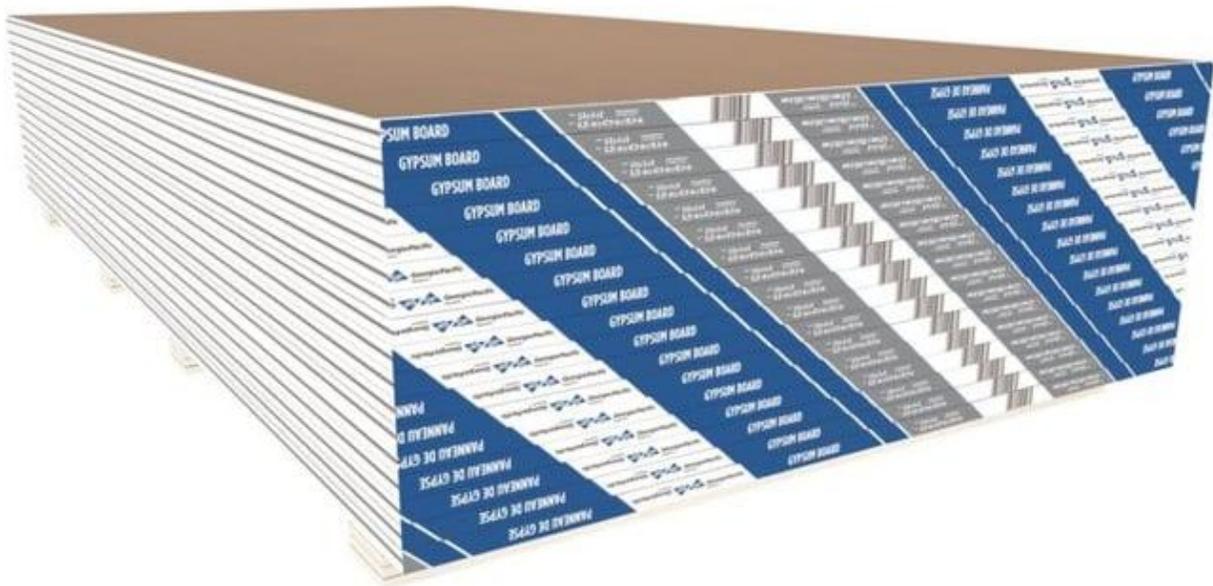


Figure 1-1: Image of 3/8" ToughRock® Gypsum Board

1.2.2 Product Specification

3/8" ToughRock® Gypsum Board complies with the standards listed in Table 1-1. Additional technical information, installation guides, and health product declarations can be found at www.buildgpc.com.

Table 1-1: Gypsum panel specification

Label	Specification	Value
CSI/Masterformat	09 29 00	Gypsum Board
UNCPC	314	Boards and Panels
UNSPSC	30161509	Gypsum Board
Product class and standard	Gypsum Board (ASTM C1396)	
Product Subcategory	Gypsum Wallboard	
Core type	Regular	
Facer type	Paper	
Recycled Content	Material	Percentage of Panel by Mass
	Recycled paper (pre-consumer)	4%
	Recycled paper (post-consumer)	1%
	Recycled glass	0%
	Recycled gypsum core	0%
Options	Foil backing	
	Mold-resistant	
	Moisture-resistant	

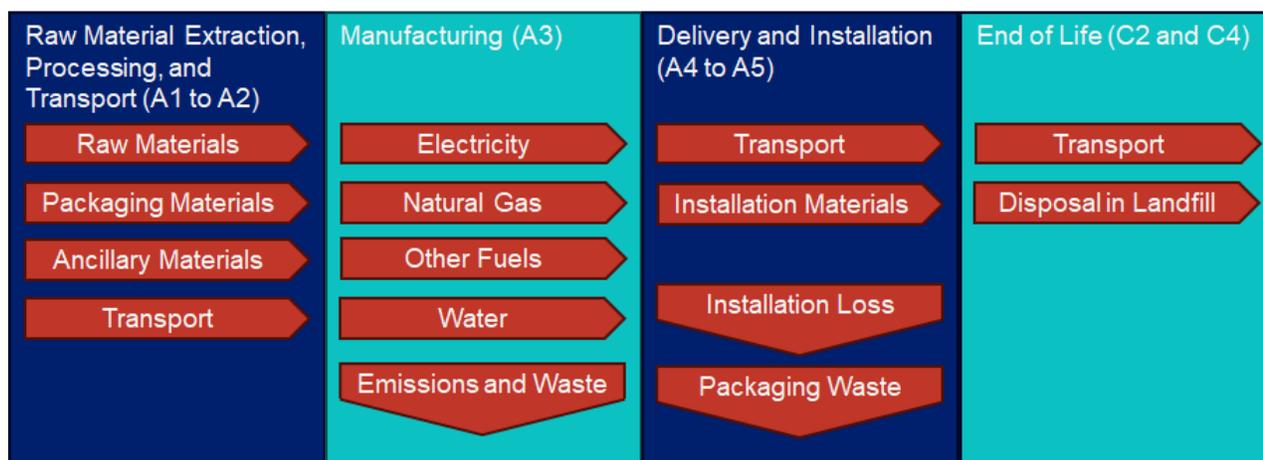


Figure 1-1: Simplified process flow diagram for 3/8" ToughRock® Gypsum Board

1.2.3 Product-Specific EPD

This EPD is based on production of 3/8" ToughRock® Gypsum Board at 4 facilities across the US:

- Newington, New Hampshire
- Sweetwater, Texas
- Tacoma, Washington

- Wheatfield, Indiana

The weighted average results for 3/8" ToughRock® Gypsum Board were calculated based on the 2023 annual throughput from each facility. This means that the total annual material, energy, and emission inputs and outputs from each facility were added together and divided by the total annual production in msf to generate the values used in the model. Additionally, these facilities represent 100% of the production of 3/8" ToughRock® Gypsum Board in 2023.

1.2.4 Application

3/8" ToughRock® Gypsum Board is primarily used as an interior surface panel suitable to receive decoration for both residential and commercial building applications.

1.2.5 Product Specifications

3/8" ToughRock® Gypsum Board meets all relevant specifications in Table 1-2. More information can be found at www.buildgp.com.

Table 1-2: Technical Product Data

PRODUCT DATA		REQUIREMENT	REFERENCED DOCUMENTS
Thickness, nominal inches (mm) ±1/64" (0.4 mm)		3/8 (9.5)	ASTM C473 B
Width, nominal inches (mm) -3/32" (2.4 mm)		48 (1219)	ASTM C1396
Length, standard feet (mm) ± 1/4" (6.4 mm)		8 (2438) to 12(3658)	
Flexural strength, min.	Parallel, lbf. (N)	≥26 (116)	ASTM C473 B
	Perpendicular, lbf. (N)	≥77 (343)	ASTM C473 B
R Value, ft ² •°F•hr/BTU (m ² •K/W)		0.33 (0.06)	ASTM C177at 75°F
Nail Pull Resistance, min., lbf. (N)		≥56 (249)	ASTM C473 B
Hardness, lbf. (N) (core edge & end)		≥15 (67)	ASTM C473 B
Humidified Deflection, inches (mm)		15/8 (48)	ASTM C473 B
Surface Burning Characteristics	Flame Spread	0	ASTM E84
	Smoke Developed	0	ASTM E84
Non-Combustibility (core)		Pass	ASTM E136

1.2.6 Material Composition

The material content for 3/8" ToughRock® Gypsum Board is shown in Table 1-3. Product formulation (wet value at the time of manufacture), on the basis of 92.9 m² of 3/8" ToughRock® Gypsum Board output (dry value) with a finished density of 6.45 kg/m² (31.3 lb/ ft²) at 0.5% moisture content at the facility gate.

This product qualifies as a manufactured article as defined by 29 CFR 1200(c) and is therefore exempt under OSHA's Hazard Communication Standard (29 CFR 1910.1200).

Table 1-3: Material composition

INGREDIENT NAME	PERCENT COMPOSITION (%)
Gypsum core	82.8

Paper	13
Glass mat	0
Additives	4.2

2 Methodological Framework

2.1 Functional Unit

Per Part B PCR section 7.1.2 (Smart EPD, 2025), the functional unit for this EPD is 92.9 m² (1000 ft²) of installed product with an RSL of 75 years. Additional details are provided in Table 2-1.

Table 2-1: Functional unit properties

NAME	VALUE	UNIT
Functional Unit	92.9 (1000)	m2 (ft2)
Mass	599	kg
Thickness	1.59 (0.625)	cm (in.)
Reference Service Life (RSL)	75	year

2.2 System Boundary

The system boundary for this EPD is cradle to grave as shown in Table 2-2.

Table 2-2: Description of the system boundary modules

PRODUCT STAGE			CONSTRUCTION PROCESS STAGE		USE STAGE							END OF LIFE STAGE				BENEFITS AND LOADS BEYOND THE SYSTEM BOUNDARY
A1	A2	A3	A4	A5	B1	B2	B3	B4	B5	B6	B7	C1	C2	C3	C4	D
Raw material supply	Transport	Manufacturing	Transport from gate to site	Assembly/Install	Use	Maintenance	Repair	Replacement	Refurbishment	Building Operational Energy Use During Product Use	Building Operational Water Use During Product Use	Deconstruction	Transport	Waste processing	Disposal	Reuse, Recovery, Recycling Potential
x	x	x	X	X	X	X	X	X	X	X	X	X	X	X	X	MND

2.3 Allocation

Facility-level data such as air, water and soil emissions, gypsum raw material, paper raw material, water consumption and energy were allocated according to production area (i.e., per total msf produced). There are no co-products in the foreground system, therefore allocation was not required.

Allocation by system expansion is not applied in the background datasets. Descriptions of allocation procedures in Sphera's MLC background datasets are available online at <https://lcadatabase.sphera.com/> (Sphera, 2025)

2.4 Cut-Off Rules

The requirements for the exclusion of inputs and outputs (cut-off rules) shall follow the guidance in Part A Section 7.1.8 (ISO 21930 Section 7.1.8). All known mass and energy flows are reported for the processes within the system boundary, and no known energy or material flows have been deliberately excluded. Use of tools for installation has been excluded, since they are used in many projects, it is difficult to determine the exact share of specific installation, and they are assumed to contribute negligibly to the results. Energy use for installation and deconstruction was excluded based on Part B PCR section 7.1.7. Any excluded flows are less than 1% of energy, mass, or environmental impacts, and the total excluded flows per module are less than 5%. In cases where no matching life cycle inventories are available to represent a flow, proxy data have been applied based on conservative assumptions regarding environmental impacts.

2.5 Data Sources

The LCA model was created using the Life Cycle Assessment for Experts (LCA FE) software system for life cycle engineering, v10.9, developed by Sphera Solutions, Inc. The Managed LCA Content (MLC, 2025.2) LCI database provides the life cycle inventory data for several of the raw and process materials obtained from the background system (Sphera Solutions Inc., 2025).

Primary data for material and energy inputs associated with the production of 3/8" ToughRock® Gypsum Board were collected for each of the 4 that produce it. This primary data was provided for the 12 calendar months of 2023 except for production at the Sweetwater East facility (if relevant). That data was collected for the twelve months from October 2023 to September 2024 because the Sweetwater East facility did not begin full time operations until October 2023.

Secondary data from Sphera's managed LCA content (MLC) v2025.2 was used for environmental burdens associated with raw materials and energy inputs and waste management processes as described in the background report. Table 2-3 lists all the datasets used in the model. Additional information on these datasets can be found online at <https://lcadatabase.sphera.com/> (Sphera, 2025).

Table 2-3: Data disclosure table

MATERIAL / PROCESS CATEGORY	MODULE	MATERIAL/ PROCESS NAME	INVENTORY DATASET NAME	DATASET GEOGRAPHIC REGION	YEAR DATASET REPRESENTS	REFERENCE
Material	A1	Gypsum ore	Specific data	US	2023	-
	A1	Gypsum paper	Testliner and recycled fluting, integrated mill	US	2024	(Sphera,2025 a)
	A1	Gypsum glass mat	Specific data	US	2023	-
Transport	A2	Single unit truck	Truck - Medium Heavy-duty Diesel Truck / 13,000 lb payload - 5	US	2023	(Sphera,2025 b)
	A2	Tractor-trailer truck	Truck - Trailer, basic enclosed / 45,000 lb payload - 8b	US	2023	(Sphera,2025 c)
	A2	Rail	Rail transport cargo - Diesel, average train, gross tonne weight 1,000t / 726t payload capacity	GLO	2023	(Sphera,2025 d)
Energy	A3	Electricity	Electricity grid mix – ERCT	Sweetwater, TX	2022	(Sphera,2025 o)

MATERIAL / PROCESS CATEGORY	MODULE	MATERIAL/ PROCESS NAME	INVENTORY DATASET NAME	DATASET GEOGRAPHIC REGION	YEAR DATASET REPRESENTS	REFERENCE
	A3		Electricity grid mix – RFCW	Wheatfield, IN	2022	(Sphera,2025 p)
	A3		Electricity grid mix – NEWE	Newington, NH	2022	(Sphera,2025 i)
	A3		Electricity grid mix – NWPP	Tacoma, WA	2022	(Sphera,2025 k)
	A3	Natural gas	Natural gas mix	US	2021	(Sphera,2025 m)

2.6 Data Quality

A detailed description of the data collected, and the data quality requirements related to ISO 14044:2006 (ISO, 2006b) and ISO 21930:2017 (ISO, 2017) is provided in the LCA background report and is summarized here. Data quality is assessed based on its representativeness (technology coverage, geographic coverage, time coverage), precision, completeness, consistency, reproducibility, transparency, and uncertainty as shown in Table 2-4.

Table 2-4: Summary of Data Quality Assessment

METRIC	DESCRIPTION	EVALUATION
Geographic Representativeness	All primary and secondary data were collected specific to the countries or regions under study. Where country-specific or region-specific data were unavailable, proxy data were used.	Good
Technological Representativeness	All primary and secondary data were modeled to be specific to the technologies or technology mixes under study. Where technology-specific data were unavailable, proxy data were used.	Very Good
Temporal Representativeness	All primary data were collected for the year 2023. All secondary data come from the MLC 2025.1 databases and are representative of the years 2020 – 2024	Very Good
Completeness	Each foreground process was checked for mass balance and completeness of the emission inventory. No data were knowingly omitted. All background data are sourced from MLC 2025.1 databases with the documented completeness.	Very Good

3 Technical Information and Scenarios

3.1 Manufacturing (A1 to A3)

Crushed natural gypsum, found in sedimentary rock formations, or synthetic gypsum, FGD, is heated in a process called calcination to remove moisture. The calcined gypsum is mixed with water and additives to enhance the board's characteristics, and a slurry is formed. This slurry is fed onto a continuously moving sheet of paper, and another sheet is laid on top. As the board moves down the conveyor, the gypsum begins recrystallizing, and the hardened board is cut to finished length and dried to remove any free moisture. End tape may then be applied to the finished product, and it is packaged for shipment. Georgia-Pacific produces wallboard at 12 different facilities across the US, and each manufacturing site follows the same general processes as shown in Figure 3-1. The paper mats on the 3/8" ToughRock® Gypsum Board are produced from post-consumer recycled paper, but no other raw materials contain secondary materials. The raw material quantities, energy quantities, waste quantities, and inbound transport distances and modes are based on primary data. All transport includes interim transport via distribution centers and terminals, and all truck transport includes empty backhauls. Transportation details are provided in Table 3-3.

For each 1000 kg of 3/8" ToughRock® Gypsum Board, an average of 4.07 kg of gypsum are beneficially reused or recycled offsite and 2.68 kg are taken by truck an average of 44 km to be landfilled.

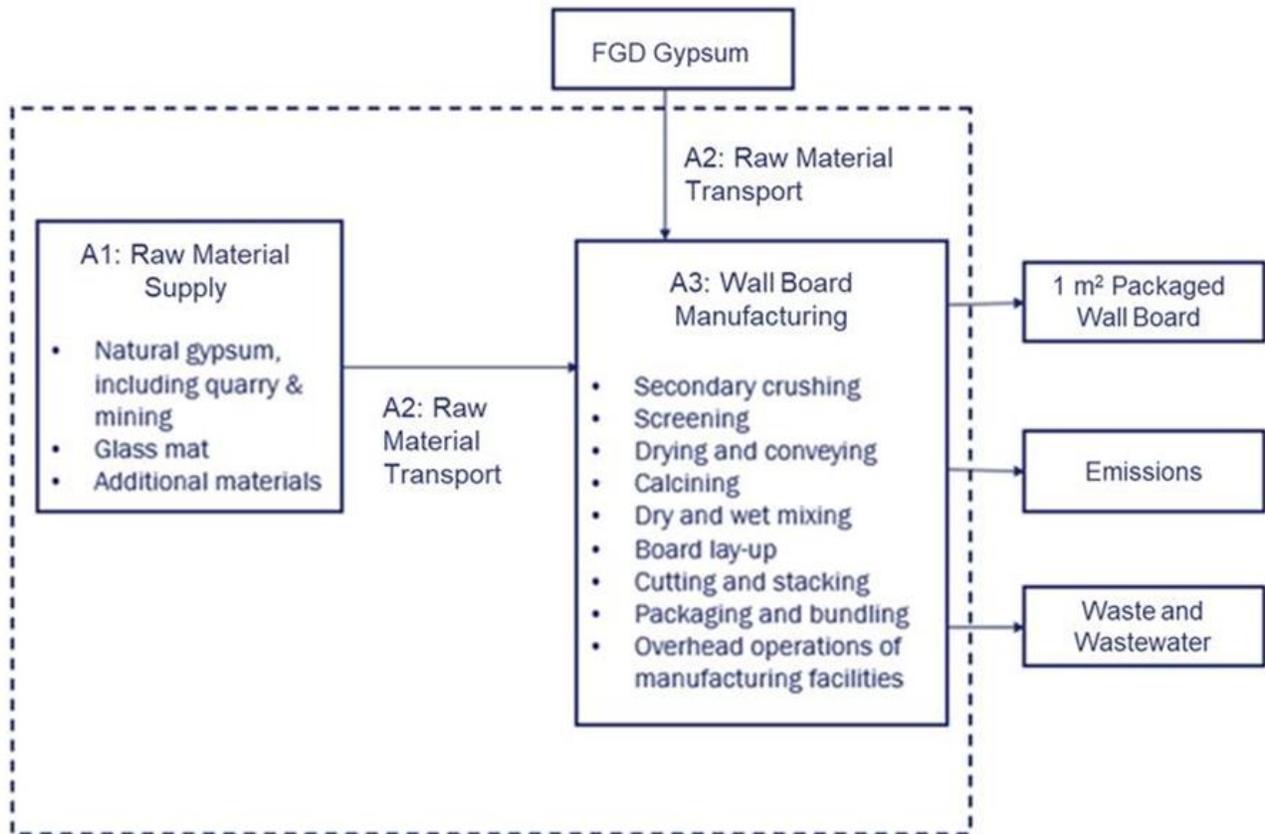


Figure 3-1: Simple flow chart providing details on the Product Stage (A1 to A3) for 3/8" ToughRock® Gypsum Board

Table 3-3: Raw material transport from suppliers to manufacturing site (A2)^a

TRANSPORT / VEHICLE TYPE, INCL EMISSION CLASS	FUEL TYPE	FUEL EFFICIENCY, L/100KM	PAYLOAD CAPACITY (MT)	CAPACITY UTILIZATION (INCLUDING EMPTY RUNS, MASS BASED)
Tractor-trailer truck	Diesel	38.8	20.4	0.39
Rail	Diesel	212	726	0.4
Ship	HFO	16,000	52,100	0.7

a. The distance transported varies based on the supplied primary data for each material.

3.2 Packaging

Where pallets are used to ship finished product, they are included as packing material inputs. The mass of pallets per functional unit of panel are shown in Table 3-4. Production and transport of packaging is included in module A3 and only one reuse of pallets is considered. Transport of the packaging to the installation site is

included in module A4. Packaging disposition at end-of-life is based on PCR Part B, Section 9.4.3, Table 13 (Smart EPD, 2025) and is included in module A5.

Table 3-4: Packaging composition and disposition at end-of-life.

MATERIAL	MASS	UNITS	DISPOSITION AT END-OF-LIFE
Pallets	18.9	kg/FU	Reused once and then landfilled

3.3 Biogenic Carbon Content

The biogenic carbon content of the construction product leaving the factory gate and any accompanying packaging are declared in Table 3-5.

Table 3-5: Biogenic carbon content of product and packaging including installation waste

BIOGENIC CARBON CONTENT	UNIT (KG C PER FUNCTIONAL UNIT)
Biogenic carbon content in product	14.6
Biogenic carbon content in accompanying packaging	0.0507

3.4 Transport to the Building Site (A4)

Table 3-6 shows the assumptions associated with transport of the packaged 3/8" ToughRock® Gypsum Board to the building site.

Table 3-6: Transport to the building site (A4) details

TRANSPORT / VEHICLE TYPE, INCL EMISSION CLASS	DESCRIPTION OF TRANSPORT	FUEL TYPE	FUEL EFFICIENCY, L/100KM	DISTANCE, KM	CAPACITY UTILIZATION (INCLUDING EMPTY RUNS, MASS BASED)	WEIGHT OF PRODUCTS TRANSPORTED, KG
Tractor-trailer truck	From manufacturing site to DC	Diesel	38.8	448	0.78	599
Rail	From manufacturing site to DC	Diesel	212	208	0.4	599
Single unit truck	From DC to construction site	Diesel	23.3	40	0.38 considering empty backhaul	599

3.5 Product Installation (A5)

The installation of panels involves measuring and cutting them to size. The panel installation is done manually. The process considers 10% material loss as mentioned in the PCR Part B section 7.1.7.3.2 (Smart EPD, 2025). Additionally, electricity use from power tools such as reciprocating saws or track saws will contribute negligible to the overall impacts. Ancillary materials required for installation include fasteners, joint tape, and joint compound. Joint compounds and tape are applicable only in interior settings.

This installation scrap is accounted in the A5 module along with the packaging waste generated during the installation. The packaging waste is assumed to be landfilled based on PCR Part B (Smart EPD, 2025).

Table 3-7: Installation scenario

NAME	VALUE	QUANTITY PER FU
Installation scrap rate	10	%
Lightweight Ready Mixed (interior applications only)	27.4	kg
Conventional Ready Mixed (interior applications only)	41.2	kg
Joint tape (370 feet per FU) (interior applications only)	0.9	kg
Screws (1,250 per FU) (all applications)	2.7	kg
Ancillary products (state)	0	kg
Net freshwater consumption specified by water source and fate (e.g., X m3 river water evaporated, X m3 city water disposed to sewer)	0	m ³
Electricity consumption	0	kWh
Other energy carriers	0	MJ
Product loss per functional unit	59.9	kg
Total packaging waste materials resulting from on-site waste processing (default assumption: sent to landfill)	0.0921	kg
Plastics	0	kg
Metals	0	kg
Pulp	0	kg
Total waste materials resulting from on-site waste processing (sum of product loss and packaging waste) (default assumption: sent to landfill)	60	kg
Biogenic carbon contained in packaging	0.186	kg CO ₂

3.5.1 Reference Service Life

The default RSL of 75 years provided by the Part B PCR section 7.1.4 (Smart EPD, 2025) is used in this EPD.

3.6 Use (B1-B7)

Gypsum panels are assumed to have no use stage impact based on PCR Part B section 7.1.7.4 (Smart EPD, 2025).

Table 3-8: RSL details

NAME	VALUE
RSL	75 years
Declared product properties (at the gate) and finishes, etc.	As described in Table 1-2
Design application parameters (if instructed by the manufacturer), including references to the appropriate practices and application codes)	Gypsum panels should be stored, handled, and installed in accordance with GP's storage, handling and installation instructions (available at www.buildgp.com), standard building practices and all applicable building codes.
An assumed quality of work, when installed in accordance with the manufacturer's instructions	Storage, handling, installation, and finishing recommendations can be found in GP Gypsum installation documentation at www.buildgp.com .
Indoor environment, (if relevant for indoor applications), e.g. temperature, moisture, chemical exposure)	Gypsum panels are manufactured for a variety of applications. Select panels with characteristics appropriate to the conditions of the application.
Use conditions, e.g. frequency of use, mechanical exposure.	Gypsum panels are used continuously throughout their lifetime, and as a non-structural component they are not intended to be exposed to significant mechanical stress.
Maintenance, e.g. required frequency, type and quality of replacement components	No general maintenance is required. If damaged while in service, repair or replacement is recommended. Repair or replacement panels should be the same type, classification, and thickness as the original components.

3.7 End-of-life

After manual deconstruction, the product is collected with mixed construction waste and transported 161 km to a landfill and disposed (Table 3-9).

Table 3-9: End-of-Life (C1-C4)

NAME		VALUE		QUANTITY PER FU
Demolition (module C1)		0		kwh
		Mass percent	Distance	
Transport (module C2)	Truck	74.6%	44	km
	Rail	25.4%	469	km

Collection process (specified by type)	Collected with mixed construction waste	0	kg
	Landfill	599	kg
	Recycling/Reuse	0	kg
Disposal (specified by type)	Product or material for final disposal	599	kg
Removals of biogenic carbon (excluding packaging)		14.6	kg CO ₂

4 Environmental Indicators Derived from LCA

The impact categories and methodologies required by the Part A PCR section 7.3 (Smart EPD, 2025) were used. The life cycle impact assessment (LCIA) used IPCC AR4 (IPCC, 2007), IPCC AR5 (IPCC, 2014) and AR6 (IPCC, 2023) for global warming, TRACI v2.2 (US EPA, 2024) for acidification, eutrophication, ozone depletion, and smog formation, and CML v4.7 (CML, 2016) was used for abiotic resource depletion, fossil. LCIA results are shown by module in Table 4-1. These impact categories are globally deemed mature enough to be included in Type III environmental declarations. Other categories are being developed and defined and LCA should continue making advances in their development, however the EPD users shall not use additional measures for comparative purposes. LCIA results are relative expressions and do not predict impacts on category endpoints, the exceeding of thresholds, safety margins or risks.

The system boundary for this EPD is cradle to grave. Modules not reported in the tables below are included within the system boundary but are assumed to have no environmental impact, including Module B (use stage), Module C1 (deconstruction), and Module C3 (waste processing). Deconstruction is assumed to be manual, resulting in no impacts for Module C1. At end-of-life, all gypsum is landfilled without additional processing, resulting in no impacts for Module C3.

Comparisons cannot be made between product-specific or industry average EPDs at the design stage of a project, before a building or construction works has been specified. Comparisons may be made between product-specific or industry average EPDs at the time of product purchase only when product or construction works performance and specifications have been established and serve as a functional unit for comparison. Environmental impact results shall be converted to a functional unit basis before any comparison is attempted. Any comparison of EPDs shall be subject to the requirements of ISO 21930 or EN 15804. EPDs are not comparative assertions and are either not comparable or have limited comparability when they have different system boundaries, are based on different product category rules or are missing relevant environmental impacts. Such comparisons can be inaccurate and could lead to erroneous selection of materials or products that are higher-impact, at least in some impact categories.

Table 4-1: LCIA results for 3/8" ToughRock® Gypsum Board

	A1 to A3	A4	A5	C2	C4
IPCC AR6 - Total [kg CO2 eq.]	1.67E02	3.20E01	6.50E01	1.16E01	1.68E01
IPCC AR6 - Biogenic [kg CO2 eq.]	-4.68E01	1.51E-01	-5.13E00	6.12E-02	7.57E00
IPCC AR6 - Fossil [kg CO2 eq.]	2.13E02	3.18E01	7.01E01	1.15E01	9.22E00
IPCC AR6 - LUC [kg CO2 eq.]	2.44E-01	1.68E-02	7.43E-02	6.09E-03	3.71E-02
IPCC AR5 - Total [kg CO2 eq.]	1.73E02	3.25E01	6.65E01	1.18E01	1.82E01
IPCC AR5 - Biogenic [kg CO2 eq.]	-4.64E01	1.54E-01	-4.91E00	6.22E-02	8.82E00
IPCC AR5 - Fossil [kg CO2 eq.]	2.19E02	3.24E01	7.13E01	1.17E01	9.39E00
IPCC AR5 - LUC [kg CO2 eq.]	2.44E-01	1.68E-02	7.43E-02	6.09E-03	3.71E-02
IPCC AR4 - Total [kg CO2 eq.]	1.62E02	3.16E01	6.41E01	1.15E01	1.57E01
IPCC AR4 - Biogenic [kg CO2 eq.]	-4.70E01	1.49E-01	-5.30E00	6.05E-02	6.61E00
IPCC AR4 - Fossil [kg CO2 eq.]	2.09E02	3.15E01	6.93E01	1.14E01	9.10E00
IPCC AR4 - LUC [kg CO2 eq.]	2.44E-01	1.68E-02	7.43E-02	6.09E-03	3.71E-02
Ozone Depletion Potential [kg CFC 11 eq.]	6.38E-09	9.01E-12	8.75E-10	2.86E-12	3.04E-11
Acidification Potential [kg SO2 eq.]	4.01E-01	1.55E-01	1.89E-01	4.39E-02	7.18E-02
Eutrophication - Freshwater [kg P eq.]	1.25E-03	2.60E-05	5.40E-04	9.48E-06	6.18E-05
Eutrophication - Marine [kg N eq.]	3.03E-01	1.44E-01	1.21E-01	4.04E-02	3.35E-02
Photochemical Oxidation Formation [kg O3 eq.]	9.09E00	3.90E00	3.59E00	1.20E00	1.10E00

Resource use indicators are shown in Table 4-2. NRSF, SM, RSF, and RE are not relevant for GP gypsum panels, and therefore the results are zero.

Table 4-2: Resource use results for 3/8" ToughRock® Gypsum Board

	A1 to A3	A4	A5	C2	C4
RPRe [MJ]	-1.28E02	1.71E01	1.31E02	6.05E00	2.33E01
RPRm [MJ]	4.68E02	0.00E00	4.68E01	0.00E00	0.00E00
RPRT [MJ]	3.39E02	1.71E01	1.78E02	6.05E00	2.33E01
NRPRe [MJ]	3.08E03	4.10E02	8.12E02	1.49E02	1.21E02
NRPRm [MJ]	0.00E00	0.00E00	0.00E00	0.00E00	0.00E00
NRPRT [MJ]	3.08E03	4.10E02	8.12E02	1.49E02	1.21E02
NRSF [MJ]	0.00E00	0.00E00	0.00E00	0.00E00	0.00E00
SM [kg]	3.20E02	0.00E00	3.20E01	0.00E00	0.00E00
RSF [MJ]	0.00E00	0.00E00	0.00E00	0.00E00	0.00E00
RE [MJ]	0.00E00	0.00E00	0.00E00	0.00E00	0.00E00
ADP _{fossil} [MJ]	2.92E03	4.06E02	7.63E02	1.47E02	1.18E02
FW [m3]	1.64E00	1.84E-02	1.96E00	6.48E-03	2.96E-02

Output and waste flows are shown in Table 4-3. HWD, CRU, MER, EEE, and EET are not relevant for 3/8" ToughRock® Gypsum Board, and therefore the results are zero.

Table 4-3: Output and waste results for 3/8" ToughRock® Gypsum Board

	A1 to A3	A4	A5	C2	C4
HWD [kg]	0.00E00	0.00E00	0.00E00	0.00E00	0.00E00
NHWD [kg]	1.60E00	0.00E00	2.05E02	0.00E00	5.99E02
HLRW [kg]	6.85E-05	1.67E-06	1.87E-05	5.41E-07	1.34E-06
ILLRW [kg]	5.85E-02	1.41E-03	1.73E-02	4.55E-04	1.29E-03
CRU [kg]	0.00E00	0.00E00	0.00E00	0.00E00	0.00E00
MFR [kg]	2.44E00	0.00E00	2.44E-01	0.00E00	0.00E00
MER [kg]	0.00E00	0.00E00	0.00E00	0.00E00	0.00E00
EEE [MJ]	0.00E00	0.00E00	0.00E00	0.00E00	0.00E00
EET [MJ]	0.00E00	0.00E00	0.00E00	0.00E00	0.00E00

Biogenic carbon removals and emissions are shown in Table 4-4. The only biogenic carbon removals and emissions are from packaging (i.e., BCRK and BCEK) and the paper face/back (if applicable) including the packaging used for the 10% material loss during installation (A5). Therefore, all other values are zero.

Table 4-4: Output and waste results for 3/8" ToughRock® Gypsum Board

	A1 to A3	A4	A5	C2	C4
BCRP [kg]	6.35E+01	0.00E+00	6.35E+00	0.00E+00	0.00E+00
BCEP [kg]	0.00E+00	0.00E+00	6.35E+00	0.00E+00	6.35E+01
BCRK [kg]	1.02E-01	0.00E+00	1.02E-02	0.00E+00	0.00E+00
BCEK [kg]	0.00E+00	0.00E+00	1.12E-01	0.00E+00	0.00E+00
BCEW [kg]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
CCE [kg]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
CCR [kg]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
CWNR [kg]	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00

Table 4-5 shows the variation in A1 to A3 LCIA results for 3/8" ToughRock® Gypsum Board. While the product average inputs and outputs were based on the sum total of inputs and outputs from all facilities divided by total production in msf, the weighted coefficient of variation (COV) relative to the weighted algebraic mean is reported as a measure of variation among the different facilities. The individual facility results show how the results may vary, and they provide insights into the potential uncertainty in the results. The COV for total GWP is only ~10%, but biogenic and dLUC show much larger variations due to differences in paper and wood packaging used at the different facilities. The variation in AP, EP-marine, and POCP are primarily due to differences in gypsum transport distance because some facilities receive gypsum from overseas.

Table 4-5: Range of A1 to A3 LCIA results for 3/8" ToughRock® Gypsum Board produced at different facilities

Indicator	Minimum	Weighted Mean	Maximum	Weighted COV
IPCC AR6 - Total [kg CO2 eq.]	150	167	197	7%
IPCC AR6 - Biogenic [kg CO2 eq.]	-66.3	-46.8	-59.5	-31%

Indicator	Minimum	Weighted Mean	Maximum	Weighted COV
IPCC AR6 - Fossil [kg CO2 eq.]	216	213	260	7%
IPCC AR6 - LUC [kg CO2 eq.]	0.24	0.244	0.396	22%
IPCC AR5 - Total [kg CO2 eq.]	157	173	206	7%
IPCC AR5 - Biogenic [kg CO2 eq.]	-65.9	-46.4	-59.1	-31%
IPCC AR5 - Fossil [kg CO2 eq.]	223	219	268	7%
IPCC AR5 - LUC [kg CO2 eq.]	0.24	0.244	0.396	22%
IPCC AR4 - Total [kg CO2 eq.]	145	162	191	7%
IPCC AR4 - Biogenic [kg CO2 eq.]	-66.7	-47	-59.9	-31%
IPCC AR4 - Fossil [kg CO2 eq.]	212	209	254	7%
IPCC AR4 - LUC [kg CO2 eq.]	0.24	0.244	0.396	22%
Ozone Depletion Potential [kg CFC 11 eq.]	3.64E-010	6.38E-009	3.66E-008	194%
Acidification Potential [kg SO2 eq.]	0.232	0.401	0.78	40%
Eutrophication - Freshwater [kg P eq.]	0.00156	0.00125	0.00171	27%
Eutrophication - Marine [kg N eq.]	0.159	0.303	0.552	37%
Photochemical Oxidation Formation [kg O3 eq.]	5.34	9.09	19.2	46%

4.1 Interpretation

The LCA study results found the manufacturing stage has the highest contribution to global warming potential. The manufacturing stage includes the gypsum wallboard production and the energy consumption for wallboard manufacturing. The raw materials supply had the highest contribution to eutrophication potential and ozone depletion potential. This stage includes the extraction and production of all raw materials used in the gypsum panel product.

5 Additional Environmental Information

5.1 Regulated Hazardous Substances

GP Gypsum panels qualify as manufactured articles as defined by 29 CFR 1200(c) and are therefore exempt under OSHA's Hazard Communication Standard (29 CFR 1910.1200). This product contains no listed Proposition 65 chemicals known to the State of California to cause cancer, birth defects or other reproductive harm, at levels which would require a warning under the statute. Additional information on composition, safe handling and proper use of the product can be found at www.buildgp.com in the voluntary product information document and Healthy Product Declaration (HPD). Gypsum panels should be stored, handled, and installed in accordance with GP's storage, handling and installation instructions (available at www.buildgp.com), standard building practices and all applicable building codes

5.2 Release of Dangerous Substances from Construction Products

GP Gypsum panels qualify as a manufactured article as defined by 29 CFR 1200(c) and are therefore exempt under OSHA's Hazard Communication Standard (29CFR 1910.1200). Additional information on composition, safe handling and proper use of the product can be found on www.buildgp.com in the voluntary information product document and Healthy Product Declaration (HPD).

5.3 Hydrogen Sulfide Formation

Disposal of gypsum drywall in landfills has been shown to elevate hydrogen sulfide (H₂S) concentrations in landfill gas, a problem with respect to odor, worker safety, and deleterious effects on gas-to-energy systems.

Hydrogen sulfide (H₂S) formation in Municipal Solid Waste (MSW) and Construction & Demolition (C&D) landfills requires a sulfate source, carbon source, anaerobic conditions, moisture, pH, and temperature. Gypsum panels are a significant contributor to H₂S formation.

Problems and Solutions:

Issues in Landfill Gas (LFG) Projects: High H₂S concentrations in LFG can cause engine wear and corrosion, leading to more frequent maintenance. Combustion of H₂S-rich LFG emits sulfur dioxide (SO₂), a regulated pollutant with strict emission limits in the U.S.

Prevention Measures: Diverting gypsum panels from landfills can reduce H₂S formation. Some landfills ban drywall disposal, except in small amounts. Recycling markets for gypsum drywall (e.g., agricultural soil amendments, new drywall production) help reduce landfill deposits.

Additional explanatory material related to product manufacturing, sustainability practices, and technical documentation can be found at buildgp.com

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