

ENVIRONMENTAL PRODUCT DECLARATION

SPHERA ELITE^{b+}

FORBO FLOORING SYSTEMS

RESILIENT HOMOGENEOUS VINYL FLOOR COVERING

Sphera Elite^{b+}
Colour 50957 "dusky iris"



FLOORING SYSTEMS

The Forbo Sphera collection is setting new standards in homogeneous vinyl due to its design, technology and performance. All the latest insights and technology have been used to create SMART and innovative solutions resulting in a premium collection. Sphera is suitable for areas where a durable, bright and sustainable floor is required. Forbo was the first flooring manufacturer to publish a complete Life Cycle Assessment (LCA) report verified by CML in 2000 to create full transparency that is independently evaluated. To offer further transparency this EPD is also including additional information to show the impacts on human health and eco-toxicity. For more information visit; www.forbo-flooring.com



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According to ISO 14025 and EN 15804

This declaration is an environmental product declaration (EPD) in accordance with ISO 14025. EPDs rely on Life Cycle Assessment (LCA) to provide information on a number of environmental impacts of products over their life cycle. Exclusions: EPDs do not indicate that any environmental or social performance benchmarks are met, and there may be impacts that they do not encompass. LCAs do not typically address the site-specific environmental impacts of raw material extraction, nor are they meant to assess human health toxicity. EPDs can complement but cannot replace tools and certifications that are designed to address these impacts and/or set performance thresholds – e.g. Type 1 certifications, health assessments and declarations, environmental impact assessments, etc. Accuracy of Results: EPDs regularly rely on estimations of impacts, and the level of accuracy in estimation of effect differs for any particular product line and reported impact. Comparability: EPDs are not comparative assertions and are either not comparable or have limited comparability when they cover different life cycle stages, are based on different product category rules or are missing relevant environmental impacts. EPDs from different programs may not be comparable.



PROGRAM OPERATOR	UL Environment 333 Pfingsten Road Northbrook, IL 60611
DECLARATION HOLDER	Forbo Flooring B.V. Industrieweg 12 P.O. Box 13 NL-1560 AA Krommenie
DECLARATION NUMBER	4791394447.106.2 (Updated 12/2025)
DECLARED PRODUCT	Sphera Elite ^{b+} Resilient Homogeneous Vinyl Floor Covering
REFERENCE PCR	EN 15804+A2: Sustainability of construction works — Environmental Product Declarations — Core rules for the product category of construction products EN 16810:2017 Resilient, textile and laminate floor coverings – Environmental product declarations – Product category rules
DATE OF ISSUE	May 7th, 2025
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CONTENTS OF THE DECLARATION	Product definition and information about building physics Information about basic material and the material's origin Description of the product's manufacture Indication of product processing Information about the in-use conditions Life cycle assessment results Testing results and verifications
The PCR review was conducted by:	
European Standards	
CEN/TC 134	
https://www.en-standard.eu/	

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This declaration was independently verified in accordance with ISO 14025 by Underwriters Laboratories ☐ INTERNAL ☒ EXTERNAL	 Cooper McCollum, UL Solutions
This life cycle assessment was independently verified in accordance with ISO 14044 and the reference PCR by:	 Thomas P. Gloria, Industrial Ecology Consultants

This EPD conforms with EN 15804



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1 Product Definition

1.1 Description of Company/Organization

In 2017 Forbo Flooring has invested in a purpose-built, state of the art production facility and it signals a true change in how homogeneous vinyl is designed and manufactured. Sphera is a phthalate free homogeneous vinyl sheet range which heralds a new era in homogenous vinyl. SMART and suitable for where a durable, bright and sustainable floor is required.

Making Sphera has always been done in a way to achieve the lowest carbon footprint; the starting point for innovation and development. The Forbo organization has key environmental focus areas to displaying a carbon-negative product portfolio, using renewable electricity, becoming a zero-waste company and actively contributing to the circular economy.

For its complete manufacturing of Sphera, Forbo holds all the main certifications. For environmental performance **ISO 14001**, for quality **ISO 9001** and **SA8000** for social accountability.

1.2 Product Classification and description

This declaration covers the Sphera Elite^{b+} collection, a Homogeneous Vinyl floorcovering made with a biobased ingredient from a recycling process. By replacing one of the main components with a non-fossil, recycled alternative, the environmental footprint is reduced significantly.

Sphera Elite^{b+} sheet from Forbo Flooring is a resilient floor covering complying with all the requirements of EN ISO 10581: Resilient floor coverings – Homogeneous polyvinyl chloride floor coverings - Specification. The key raw materials include PVC, plasticizer, mineral filler and stabilizers.

Homogeneous vinyl flooring is primarily intended for use in commercial buildings. It is frequently installed in healthcare facilities because of its superior durability and high resistance to wear, scratches and stains. Additionally the seams can be welded to seal out germs, dirt and moisture.

Sphera Elite^{b+} is produced by Forbo Flooring and is sold worldwide. This declaration refers to Sphera sheet of 2.0mm nominal thickness.



Figure 1: Typical construction

- 1. SMART top finish :** The Forbo engineered process provides a film of lacquer with consistent thickness on both the peaks and in the valleys. Forbo calls this SMART-top, the PU lacquer coating and embossing, for easy cleaning & maintenance with enhanced protection against scuffing, scratching, dirt retention and staining.
- 2. Compact pigmented PVC layer :** A steel-belt pressed homogeneous sheet, made with PVC from a biobased, recycled source, with a truly non-directional visual.

This declaration refers to the declared/functional unit of 1 m² installed flooring product.

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1.3 Range of application

Sphera Elite^{b+} is classified in accordance with EN-ISO 10581 to be installed in the following use areas defined in EN-ISO 10874:

Area of application	
Commercial	Class 34 
Industrial	Class 43 



Examples of use areas



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1.4 Product Standard

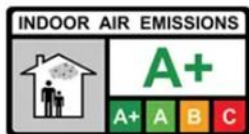
The product considered in this EPD has the following technical specifications:

- Meets or exceeds all technical requirements in EN-ISO 10581 Resilient floor coverings – Homogeneous polyvinyl chloride floor coverings – Specification

Sphera Elite ^{b+} meets the requirements of EN 14041 and BS EN 14041		
EN 13501-1	Reaction to fire	
EN 13893	Slip resistance	
EN 1815	Body voltage	
EN ISO10456	Thermal conductivity	0,25 W/mK

Emission testing :

- AgBB requirements following EN ISO 16000-9 Indoor Air Emissions : TVOC at 28 days
- French act Grenelle: A+
- Compliant with CHPS 01350 requirements for VOC emissions and indoor air quality.
- M1: Finnish voluntary emission classification of building materials



1.5 Accreditation

All Forbo Flooring Systems' manufacturing operations have certified Management System in accordance with:

- ISO 9001 Quality Management System
- ISO 14001 Environmental Management System
- SA 8000 Social Accountability standard

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1.6 Delivery Status

Table 1: Specification of delivered product

Characteristics	Nominal Value	Unit
Product thickness	2,00	mm
Product Weight	2,75	kg/m ²
Rolls Width Length	2,00 ≤ 27	meter

2 Material Content

2.1 Material Content of the Product

Table 2: Average composition of Sphera Elite^{b+}

Component	Material	Availability			Amount [%]	Origin
		Renewable	Recycled	Non-Renewable		
Binder	PVC	Partially (43%=bio-circular)	24% (post-consumer waste)	Partially (57%=abundant)	55	Europe
	DOTP			X	24	Europe
Filler	Calcium carbonate		19% (Pre-consumer waste product)		19	Europe
Pigments	Titanium Dioxide plus others			X	1	Europe
Stabilizers and process additives	Proprietary mixtures & lubricants			X	1	Europe
Finish	PU lacquer			X	<0,5	Europe

2.2 Production of Main Materials

PVC: A bio-circular PVC, manufactured by using ethylene derived from waste and residues of biological origin that do not compete with the food chain.

DOTP: A non-phthalate plasticizer, being the diester of terephthalic acid and the branched-chain 2-ethylhexanol. This colourless viscous liquid used for softening PVC plastics is known for chemical similarity to general purpose phthalates such as DEHP and DINP, but without any negative regulatory pressure.

Stabilizer Ba/Zn: Mixed metal stabilizer made from barium and zinc stearate. It is used to avoid PVC degradation during processing at relative high temperature.

Calcium carbonate: The calcium carbonate used comes from a pre-consumer recycling process.

Titanium dioxide: A white pigment produced from the mineral rutile, a naturally occurring form of titanium dioxide. The production of the pigment is a large-scale chemical process.

Finish: UV-light cross-linked polyurethane based coating.

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3 Production of the Floor Covering

3.1 Manufacturing

Sphera Elite^{b+} is produced in 4 steps :

1. Producing granulate : PVC granules are created by combining PVC dry blend and colour pigments. Three coloured PVC compositions are mixed to create a vinyl mass, which is then pushed through a die plate which can create chips in any shape or form, depending on the design effect desired. This new chip technology is what gives Sphera its unique visual character and its bright and saturated hues.
2. Sheet making : The chips are then released by precision scatter units onto a conveyor belt. A steel-belt press forms a homogeneous sheet with a truly non-directional visual of the required thickness. Unlike conventional manufacturing, there is no need to back sand the product.
3. Lacquering & embossing : In-line, Sphera Elite^{b+} has a special UV-cured lacquer applied. After drying the lacquer, application of an embossing achieves a particularly matt finish, which diffuses light and conceals any minor sub-floor imperfections. The Forbo engineered process provides a film of lacquer with consistent thickness on both the peaks and in the valleys. Forbo calls this combination of lacquer and embossing SMART-top.
4. Relaxation : Homogeneous vinyls acquire tension during production. The tension in Sphera Elite^{b+} is removed by heating the material again and then slowly cooling to achieve the most dimensionally stable sheet product in this category.

3.2 Production Waste

Rejected material and the cuttings of the trimming stage are being reused in the manufacturing process of heterogeneous vinyl.

Packaging materials are being collected separately and externally recycled.

4 Delivery and Installation of the Floor Covering

4.1 Delivery

Worldwide distribution by truck and container ship is considered. On average every square meter of Sphera Elite^{b+} is transported as follows:

- | | |
|--|---------|
| ○ Transport distance 40 t truck | 695 km |
| ○ Transport distance 14t truck (Fine distribution) | 303 km |
| ○ Capacity utilization trucks (including empty runs) | 100% |
| ○ Transport distance Ocean ship | 1892 km |
| ○ Capacity utilization Ocean ship | 100% |

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4.2 Installation

Because of the specific techniques used during the installation of Sphera Elite^{b+} approximately 4,5% of the material is cut off as installation waste. For installation of Sphera Elite^{b+} on the floor a scenario has been modeled assuming 0,25 kg/m² of adhesive is applied to the sub-floor. Waste during the installation process may be recycled as floor covering through the manufacturers' facility.

Cardboard tubes and packaging paper can be collected separately and should be used in a local recycling process. In the calculation model 100% incineration is taken into account for which there is a credit received.

Forbo Flooring has a Back to The Floor program in which both post-installation and end of life flooring can be recycled.



BACK TO THE FLOOR
RECYCLING PROGRAM

5 Use stage

The service lifetime of a floor covering for a certain application on a floor is too widespread to give one common number. For this EPD model the reference service lifetime (RSL) is set to one year. This means that all impacts for the use phase are based on the cleaning and maintenance model for one year. Depending on the area of use, the technical lifetime advised by the manufacturer and the estimated time on the floor by the customer, the service lifetime can be determined. The use phase impacts should be calculated with the foreseen service life to arrive at the total environmental impact.

5.1 Cleaning and Maintenance

Level of use	Cleaning Process	Cleaning Frequency	Consumption of energy and resources
Commercial/Residential/Industrial	Dust mopping	Daily	-
	Damp mopping	Once a week	Hot water Neutral detergent

For the calculations the following cleaning regime is considered:

- Dry cleaning with a dust mop
- Once a week wet cleaning with 0,062 l/m² water and 0,0008 kg/m² detergent. This results in the use of 3,224 l/m²*year water and 0,04 kg/m²*year detergent. The wet cleaning takes place without power machine usage. Wastewater treatment of the wastewater arising from cleaning is considered.

The cleaning regime that is recommended in practice will be highly dependent on the use of the premises where the floor covering is installed. In high traffic areas more frequent cleaning will be needed compared to areas where there is low traffic. The use of an entrance mat of at least four steps will reduce the cleaning frequency.

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5.2 Prevention of Structural Damage

All newly laid floor covering should be covered and protected with a suitable non-staining protective covering if other building activities are still in progress. Use protective feet on chairs and tables to reduce scratching. Castor wheels should be suitable for resilient floor coverings

6 End of Life

For recycling purposes both the subfloor and the floor covering need to remain as intact as possible at the end-of-life stage and contamination of the material needs to be avoided. Therefore the deconstruction of installed Sphera Elite^{b+} from the floor is done mechanically with a special floor stripper.

The electrical energy needed for this is estimated to be 0,03 kWh/sqm, this amount of energy is taken into account for the calculations, although currently circularity has not yet been achieved on a large scale for floor coverings.

For the end-of-life stage two scenarios have been calculated assuming that the flooring is either 100% incinerated or 100% landfilled.

7 Life Cycle Assessment

A full Life Cycle Assessment has been carried out according to ISO 14040 and ISO 14044.

The following Life Cycle Stages are assessed :

A1-3 : Product Stage (Raw material acquisition, transportation to Manufacturing and Manufacturing)

A4-5 : Construction process stage (Transport Gate to User, installation flooring)

B2 : Use Stage (Maintenance of the floor). For floor coverings the modules B1, B3 to B7 are not relevant to the environmental performance of a product.

C1-4 : End of Life Stage (Deconstruction, transport, waste processing, Disposal). Two different End of Life scenarios are declared and the results are indicated separately in module C. Each scenario is calculated as a 100% scenario:

Scenario 1: 100% Municipal Waste Incineration (MWI) with $R_1 > 60\%$

Scenario 2: 100% landfill disposal

D : Benefits and loads beyond the system boundary (Reuse, recovery, recycling potential)

End of life scenario 1: 100% Municipal Waste Incineration (MWI) with $R_1 > 60\%$

- C3-1 (Waste processing): Impact from waste incineration, generated electricity and steam are listed in the result table as exported energy
- C4-1 (Disposal): The product waste leaves the system in module C3-1 and causes no additional impact
- D-1 (Recycling potential): Benefits for generated energy due to incineration of product waste at the end-of-life

End of life scenario 2: 100% landfill disposal

- C3-2 (Waste processing): Landfill disposal needs no waste processing and causes no additional impact
- C4-2(Disposal): Impact from landfill disposal
- D-2 (Recycling potential): Benefits for generated energy due to landfill disposal of product waste at the end of life

Modules C3-2 and C4-1 cause no additional impact and are therefore not displayed in the result tables

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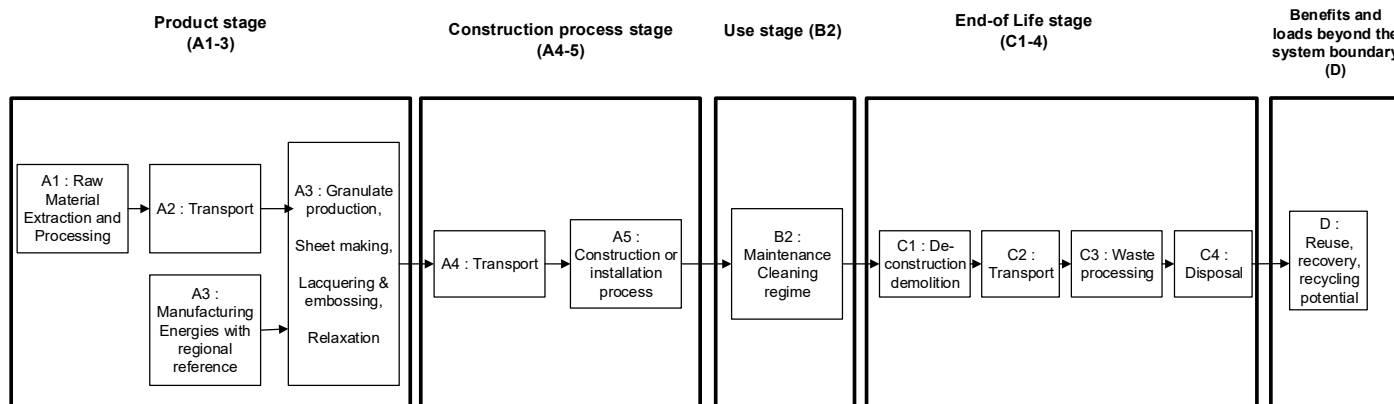


Figure 3: Flow chart of the Life Cycle Assessment

Comparisons of different floor coverings are only allowed, where EN 15804 consistent and/or preverified background data and EN 15804 consistent calculation methods and database versions are used and when the building context is taken into account, i.e. on the basis of the same use-classification (EN ISO 10874), same service life and comparable assumptions for the end of life.

7.1 Description of the Declared Functional Unit

The functional unit is one square meter of installed product and the use stage is considered for one year of service life.

7.2 Cut off Criteria

The cut-off criteria shall be 1% of renewable and non-renewable primary energy usage and 1% of the total mass of the unit process. The total neglected input flows per module shall be a maximum of 5% of energy usage and mass.

In practice, in this assessment, all data from the production data acquisition are considered, i.e. all raw materials used as per formulation, use of water, electricity and other fuels, the required packaging materials, and all direct production waste. Transport data on all considered inputs and output material are also considered.

7.3 Allocations

In the present study some allocations have been made. Detailed explanations can be found in the chapters below.

7.4 Co-product allocation

No co-product allocation occurs in the product system.

7.5 Allocation of multi-input processes

The Production and End of Life stage include incineration plants. In these processes different products are treated together within a process. The allocation procedures followed in these cases are based on a physical classification of the mass flows or calorific values.

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Credits from energy substitution are allocated to the production stage, because the gained energy from energy substitution is lower than the energy input in this stage. The same quality of energy is considered.

7.6 Allocation procedure of reuse, recycling and recovery

The installation waste and end of life waste is fed into incineration processes. Incineration processes include cogeneration processes which give thermal and power energy as outputs. It is assumed that this recovered energy offsets that produced by the European average grid mix and thermal energy generation from natural gas. The gained energy is declared in module D as avoided environmental burden. Generated electricity and steam due to the incineration of installation and end of life waste are listed in the result table as exported energy.

7.7 Description of the allocation processes in the LCA report

The description of allocation rules in of this LCA report meets the requirements of the PCR.

7.8 LCA Data

As a general rule, specific data derived from specific production processes or average data derived from specific production processes have been used as the first choice as a basis for calculating an EPD.

For life cycle modeling of the considered products, the GaBi 10 Software System for Life Cycle Engineering, developed by Sphera has been used. All relevant LCA datasets are taken from the GaBi 10 software database. The datasets from the database GaBi are documented in the online documentation. To ensure comparability of results in the LCA, the basic data of GaBi database were used for energy, transportation and auxiliary materials.

7.9 Data Quality

The requirements for data quality and LCA data correspond to the specifications of the PCR.

Foreground data are based on 1 year averaged data (year 2024). The reference ages of LCA datasets vary but are given in the table in the Appendix. The time period over which inputs to and outputs from the system is accounted for is 100 years from the year for which the data set is deemed representative. The technological LCA of the collected data reflects the physical reality of the declared product. The datasets are complete, conform to the system boundaries and the criteria for the exclusion of inputs and outputs and are geographical representative for the supply chain of Forbo flooring.

For life cycle modeling of the considered products the GaBi 10 Software System for Life Cycle Engineering, developed by Sphera, is used. All relevant LCA datasets are taken from the GaBi 10 software database. The last revision of the used data sets took place within the last 10 years.

7.10 System Boundaries

Production Stage includes provision of all materials, products and energy, packaging processing and its transport, as well as waste processing up to the end-of waste state or disposal of final residues during the product stage.

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Transport and Installation Stage includes provision of all materials, products and energy, as well as waste processing up to the end-of-waste state or disposal of final residues during the construction stage. These information modules also include all impacts and aspects related to any losses during this construction stage (i.e. production, transport, and waste processing and disposal of the lost products and materials). For the transportation a worldwide distribution is considered.

Use Stage includes provision and transport of all materials, products and related energy and water use, as well as waste processing up to the end-of-waste state or disposal of final residues during this part of the use stage. These information modules also include all impacts and aspects related to the losses during this part of the use stage (i.e. production, transport, and waste processing and disposal of the lost products and materials).

End of Life Stage includes provision and all transports, provision of all materials, products and related energy and water use. It also includes any declared benefits and loads from net flows leaving the product system that have not been allocated as co-products and that have passed the end-of-waste state in the form of reuse, recovery and/or recycling potentials.

7.11 Power mix

The selection of LCA data for the electricity generation is in line with the PCR.

The products are manufactured in Coevorden, the Netherlands. The GaBi 10 Windpower dataset has therefore been used (reference year 2024). The energy supplier is providing Forbo with a certificate every year.

7.12 CO₂-Certificates

No CO₂-certificates are considered in this study as the Sphera Elite^{b+} manufacturing is realized without offsetting.

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7.13 Life Cycle Inventory Analysis

In table 3 the results are presented in accordance with the EN 15804+A2 standard, which mandates the compensation of biogenic carbon uptake in stages A1-A3 at the end-of-life stage. This is referred to as the “-1 in/+1 out” approach. According to EN 15804+A2, this approach requires reporting biogenic carbon flows by accounting for carbon uptake (negative emission) during the product stage and carbon release (positive emission) during the end-of-life stage. In the installation phase (A5), the biogenic carbon absorbed by the packaging is released. Additionally, the biogenic carbon absorbed by the raw materials is released during phases C3/1 or C4/2.

The environmental impacts are presented for all the lifecycle stages with two End of Life scenarios:

- Scenario 1: 100% Municipal Waste Incineration (MWI) with R1 > 60%
- Scenario 2: 100% landfill disposal.

Table 3: Results of the LCA – Environmental impact for Sphera Elite^{b+} (one year)

Parameter	A1-A3	A4	A5	B2	C1	C2	C3/1	C4/2	D/1	D/2
GWP - total [kg CO ₂ eq.]	2,94E+00	1,89E-01	3,66E-01	6,20E-02	4,15E-03	2,35E-02	1,56E+00	1,79E-01	-4,11E-01	0,00E+00
GWP - fossil [kg CO ₂ eq.]	3,11E+00	1,86E-01	3,01E-01	5,95E-02	4,11E-03	2,37E-02	1,47E+00	8,08E-02	-4,10E-01	0,00E+00
GWP - biogenic [kg CO ₂ eq.]	-1,67E-01	1,32E-03	6,50E-02	2,46E-03	3,69E-05	-6,02E-04	9,76E-02	9,76E-02	-1,78E-03	0,00E+00
GWP - luluc [kg CO ₂ eq.]	1,09E-03	1,24E-03	4,02E-05	1,37E-06	6,24E-07	3,93E-04	3,28E-04	2,98E-04	-3,74E-05	0,00E+00
ODP [kg CFC-11 eq.]	2,72E-09	1,12E-14	9,84E-13	1,58E-09	9,31E-14	2,36E-15	1,13E-12	2,67E-13	-3,69E-12	0,00E+00
AP [Mole of H ⁺ eq.]	8,27E-03	2,08E-03	5,94E-04	1,16E-04	7,94E-06	7,93E-05	3,30E-04	4,84E-04	-4,31E-04	0,00E+00
EP - freshwater [kg P eq.]	1,13E-05	3,28E-07	4,02E-07	2,09E-06	1,70E-08	9,98E-08	3,03E-07	4,64E-05	-6,88E-07	0,00E+00
EP - marine [kg N eq.]	1,65E-03	5,94E-04	1,72E-04	4,00E-05	1,98E-06	3,64E-05	1,08E-04	1,04E-04	-1,32E-04	0,00E+00
EP - terrestrial [Mole of N eq.]	2,00E-02	6,55E-03	1,89E-03	2,30E-04	2,07E-05	4,11E-04	1,43E-03	1,14E-03	-1,41E-03	0,00E+00
POCP [kg NMVOC eq.]	7,48E-03	1,51E-03	4,96E-04	9,12E-05	5,24E-06	7,46E-05	3,11E-04	3,33E-04	-3,71E-04	0,00E+00
ADPF [MJ]	6,56E-06	7,36E-09	1,84E-08	5,61E-09	7,69E-10	1,99E-09	1,18E-08	5,37E-09	-3,58E-08	0,00E+00
ADPE [kg Sb eq.]	8,72E+01	1,55E+00	7,07E+00	1,22E+00	8,62E-02	3,05E-01	2,30E+00	1,37E+00	-7,32E+00	0,00E+00
WDP [m ³ world equiv.]	6,94E-01	1,19E-03	1,26E-02	1,38E-01	1,14E-03	3,48E-04	1,46E-01	1,04E-02	-4,50E-02	0,00E+00

Caption: GWP - total = global warming potential; GWP - fossil = global warming potential (fossil fuel only); GWP - biogenic = global warming potential (biogenic); GWP - luluc = global warming potential (land use only); ODP = ozone depletion; AP = acidification terrestrial and freshwater; EP - freshwater = eutrophication potential (freshwater); EP - marine = eutrophication potential (marine); EP - terrestrial = eutrophication potential (terrestrial); POCP = photochemical ozone formation; ADPE = abiotic depletion potential (element), ADPF = abiotic depletion potential (fossil) WDP = water scarcity

7.14 Interpretation

The interpretation of the results has been carried out considering the assumptions and limitations declared in the EPD, both methodology- and data-related for a one year usage.

In most of the impact categories the production stage is the main contributor to the overall impact. The raw material supply is the key contributor for all of these impact categories with a share of 78–98% of the total impact of the production stage.

Regarding the Global Warming Potential (GWP) results, the scenario differs. Due to the high recycled content in Sphera Elite^{b+}, the greenhouse gas (GHG) emissions are significantly lower compared to PVC flooring made from virgin PVC. In the landfill scenario, the production stage remains the primary contributor to emissions. However, in the incineration scenario, the end-of-life (EOL) stage becomes the main contributor.

The worldwide distribution by truck and container ship shows a significant contribution for GWP-Luluc, AP, EP-marine, EP terrestrial and POCP.

The installation of Sphera Elite^{b+} has a minor impact for all categories, main contributor is the adhesive used to install



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the floor.

In the Use stage only ODP and EP-freshwater show a significant impact, this impact comes mainly from the detergent used to spot clean the floor and the waste water treatment.

Energy recovery from incineration and the respective energy substitution at the end of life results in a small credit for all of the impact categories in the End of Life stage.

7.15 Resource use

In table 4 the parameters describing resource use are presented for all the lifecycle stages for a one year usage with two End of Life scenarios:

- Scenario 1: 100% Municipal Waste Incineration (MWI) with R1 > 60%
- Scenario 2: 100% landfill disposal

Table 4: Results of the LCA – Resource use for Sphera Elite^{b+} (one year)

	A1-A3	A4	A5	B2	C1	C2	C3/1	C4/2	D/1	D/2
PERE [MJ]	1,61E+01	8,42E-02	4,89E-01	1,90E-02	6,23E-02	2,58E-02	5,90E-01	2,06E-01	-2,47E+00	0,00E+00
PERM [MJ]	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00
PERT [MJ]	1,61E+01	8,42E-02	4,89E-01	1,90E-02	6,23E-02	2,58E-02	5,90E-01	2,06E-01	-2,47E+00	0,00E+00
PENRE [MJ]	7,92E+01	1,55E+00	7,07E+00	1,22E+00	8,62E-02	3,05E-01	2,30E+00	1,37E+00	-7,32E+00	0,00E+00
PENRM [MJ]	8,04E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00
PENRT [MJ]	8,72E+01	1,55E+00	7,07E+00	1,22E+00	8,62E-02	3,05E-01	2,30E+00	1,37E+00	-7,32E+00	0,00E+00
SM [kg]	2,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00
RSF [MJ]	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00
NRSF [MJ]	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00
FW [m3]	1,71E-02	9,49E-05	9,86E-04	4,85E-05	4,77E-05	2,90E-05	3,66E-03	3,12E-04	-1,89E-03	0,00E+00

Caption: PERE = Use of renewable primary energy excluding renewable primary energy resources used as raw materials; PERM = Use of renewable primary energy resources used as raw materials; PERT = Total use of renewable primary energy resources; PENRE = Use of non-renewable primary energy excluding non-renewable primary energy resources used as raw materials; PENRM = Use of non-renewable primary energy resources used as raw materials; PENRT = Total use of non-renewable primary energy resources; SM = Use of secondary material; RSF = Use of renewable secondary fuels; NRSF = Use of non-renewable secondary fuels; FW = Use of net fresh water

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7.16 Waste categories and output flows

In table 5 other environmental information describing different waste categories and output flows are presented for all the lifecycle stages with two End of Life scenarios:

- Scenario 1: 100% Municipal Waste Incineration (MWI) with R1 > 60%
- Scenario 2: 100% landfill disposal

Table 5: Results of the LCA – Output flows and Waste categories for Sphera Elite^{b+} (one year)

	A1-A3	A4	A5	B2	C1	C2	C3/1	C4/2	D/1	D/2
HWD [kg]	9,19E-04	4,94E-11	1,23E-09	2,11E-11	1,25E-10	9,87E-12	1,29E-09	3,38E-10	-5,00E-09	0,00E+00
NHWD [kg]	9,32E-02	2,06E-04	2,84E-03	3,55E-03	7,11E-05	4,75E-05	6,28E-01	2,74E+00	-3,82E-03	0,00E+00
RWD [kg]	8,93E-04	1,92E-06	4,46E-05	2,56E-05	1,38E-05	3,94E-07	5,98E-05	1,93E-05	-5,46E-04	0,00E+00
CRU [kg]	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00
MFR [kg]	0,00E+00	0,00E+00	2,75E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00
MER [kg]	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00
EEE [MJ]	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	1,95E+00	0,00E+00	0,00E+00	0,00E+00
EET [MJ]	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	0,00E+00	3,55E+00	0,00E+00	0,00E+00	0,00E+00

Caption: HWD = Hazardous waste disposed; NHWD = Non-hazardous waste disposed; RWD = Radioactive waste disposed; CRU = Components for re-use; MFR = Materials for recycling; MER = Materials for energy recovery; EEE = Exported electrical energy; EET = Exported thermal energy

7.17 Biogenic Carbon content

Table 6: Information describing the biogenic carbon content at the factory gate

Biogenic carbon content	Unit (kg CO ₂ /m ²)
Biogenic carbon content in product	0,01
Biogenic carbon content in accompanying packaging	0,06
Note: 1 kg of biogenic carbon is equivalent to 44/12 kg of CO ₂	

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8 Additional Environmental Impact Indicators

To be fully transparent Forbo Flooring does not only want to declare the environmental impacts required in the PCR, but also the additional environmental impact indicators according to the European Standard EN15804+A2 with two End of Life scenarios:

- Scenario 1: 100% Municipal Waste Incineration (MWI) with R1 > 60%
- Scenario 2: 100% landfill disposal

Table 7: Results of the LCA – Environmental impact for Sphera Elite^{b+} (one year)

	A1-A3	A4	A5	B2	C1	C2	C3/1	C4/2	D/1	D/2
PM [Disease incidences]	6,91E-08	3,18E-08	4,97E-09	7,77E-10	6,64E-11	5,84E-10	6,78E-09	5,01E-09	-3,25E-09	0,00E+00
IR [kBq U235 eq.]	6,00E-01	2,67E-04	4,81E-03	2,53E-03	2,27E-03	5,51E-05	6,63E-03	2,64E-03	-8,23E-02	0,00E+00
ETF-fw [CTUe]	8,52E+02	1,14E+00	2,63E+00	2,36E-01	2,50E-02	2,25E-01	1,59E+00	2,96E+00	-9,55E-01	0,00E+00
HTP-c [CTUh]	1,20E-09	2,20E-11	7,29E-11	6,98E-12	1,40E-12	4,50E-12	5,23E-11	4,39E-11	-7,70E-11	0,00E+00
HTP-nc [CTUh]	5,31E-08	8,82E-10	3,31E-09	1,37E-10	2,15E-11	2,01E-10	4,15E-09	9,19E-10	-1,80E-09	0,00E+00
SQP [Pt]	1,04E+01	4,78E-01	4,16E-01	6,92E-03	3,63E-02	1,51E-01	5,15E-01	2,32E-01	-1,32E+00	0,00E+00

Caption: PM = Particulate matter emissions; IR = Ionizing radiation, human health; ETF-fw = Eco-toxicity (freshwater); HTP-c = Human toxicity, cancer effects; HTP-nc = Human toxicity, non-cancer effects, SQP = Soil quality potential/ Land use related impacts

8.1 Interpretation

The interpretation of the results has been carried out considering the assumptions and limitations declared in the EPD, both methodology- and data-related for a one year usage.

In all of the environmental impact categories the production stage is the main contributor to the total overall impact. The raw material supply has a share of 66-100% of the production stage, mainly caused by the manufacturing of stabilizer, pigments and plasticizer.

The contribution of worldwide distribution by truck and container ship to particulate matter (PM) emissions is also significant, accounting for 25%.

Energy recovery from incineration and the respective energy substitution at the end of life results in a small credit for all of the impact categories.



8.2 Disclaimers to the declaration of core and additional environmental impact indicators

According to the "ILCD Handbook: Recommendations for Life Cycle Impact Assessment in the European context" the recommended characterization models and associated characterization factors are classified according to their quality into three levels:

- Type 1 (recommended and satisfactory),
- Type 2 (recommended but in need of some improvements)
- Type 3 (recommended, but to be applied with caution).

Table 8: Classification of disclaimers to the declaration of core and additional environmental impact indicators

ILCD classification	Indicator	Disclaimer
ILCD Type 1	Global Warming Potential (GWP)	None
	Depletion potential of the stratospheric ozone layer (ODP)	None
	Potential incidence of disease due to PM emissions (PM)	None
ILCD Type 2	Acidification potential, Accumulated Exceedance (AP)	None
	Eutrophication potential, Fraction of nutrients reaching freshwater end compartment (EP-freshwater)	None
	Eutrophication potential, Fraction of nutrients reaching marine end compartment (EP-marine)	None
	Eutrophication potential, Accumulated Exceedance (EP-terrestrial)	None
	Formation potential of tropospheric ozone (POCP)	None
	Potential Human exposure efficiency relative to U235 (IRP)	1
ILCD Type 2	Abiotic depletion potential for non-fossil resources (ADP-minerals & metals)	2
	Abiotic depletion potential for fossil resources (ADP-fossil)	2
	Water (user)deprivation potential, deprivation-weighted water consumption (WDP)	2
	Potential Comparative Toxic Unit for ecosystems (ETP-fw)	2
	Potential Comparative Toxic Unit for humans HTP-c)	2
	Potential Comparative Toxic Unit for humans HTP-nc)	2
	Potential Soil quality index (SQP)	2
Disclaimer 1 – This impact category deals mainly with the eventual impact of low dose ionizing radiation on human health of the nuclear fuel cycle. It does not consider effects due to possible nuclear accidents, occupational exposure nor due to radioactive waste disposal in underground facilities. Potential ionizing radiation from the soil, from radon and from some construction materials is also not measured by this indicator		
Disclaimer 2 – The results of this environmental impact indicator shall be used with care as the uncertainties on these results are high or as there is limited experience with the indicator.		

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9 References

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STANDARDS AND LAWS	
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ISO 14040 2006	Environmental management - Life cycle assessment - Principles and framework (ISO 14040); German and English version EN ISO 14040
CEN/TR 15941	Sustainability of construction works - Environmental product declarations - Methodology for selection and use of generic data; German version CEN/TR 15941
EN15804:2012+A2:2019+AC:2021	EN 15804: Sustainability of construction works — Environmental Product Declarations — Core rules for the product category of construction products
EN 16810:2017	Resilient, textile and laminate floor coverings – Environmental product declarations – Product category rules
CPR	REGULATION (EU) No 305/2011 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 9 March 2011 laying down harmonized conditions for the marketing of construction products and repealing Council Directive 89/106/EEC
EN-ISO 10874 EN-ISO 10581	Resilient, textile and laminate floor coverings – Classification Resilient floor coverings – Homogeneous poly(vinyl chloride) floor coverings - Specification

