ROL Low-Carbon Offering Criteria

1. Introduction

To support our commitment to transparent and accountable climate action, this document specifies the formal criteria for defining the **Low-Carbon Offering** of ROL Group. These criteria are informed by the technical screening principles of the EU Taxonomy for sustainable economic activities, as well as the BIFMA Level e3 Furniture Sustainability Standard. Determination of full alignment with mentioned frameworks must be made by accredited auditing firms. The criteria have been developed by ROL Group and reviewed by a third party to strengthen objectivity and credibility.

2. Low-Carbon Offering Criteria

2.1 Low-Carbon Offering criteria for New Products

To fulfill the Low-Carbon Offering criteria for new products, all following criteria must be met.

2.1.1 The product demonstrates, at minimum, 30% reduction in Global Warming Potential (GWP) versus a conventional baseline, following EN 15804 methodology with cradle-to-gate (A1–A3) boundaries. The conventional baseline represents if the product was manufactured using industry-average raw materials and processes, as no clearly defined best-performing alternative is established for the product category.

Guiding Technical Criteria
EU Taxonomy Climate Change Mitigation: 3.6 – Manufacture of other low carbon technologies *ANSI/BIFMA e3-2024 Furniture Sustainability Standard: 6.10 – Life Cycle Assessment*

2.1.2 Where the product is made predominantly of steel, more than 80% of its total weight shall consist of low-emission steel defined in accordance with the EU Taxonomy technical screening criteria for activities that substantially contribute to climate change mitigation.

Guiding Technical Criteria
EU Taxonomy Climate Change Mitigation: 3.9 – Manufacture of iron and steel

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2.2 Low-Carbon Offering Criteria for Circular Services

To fulfill the Low-Carbon Offering criteria for circular services, all following criteria must be met.

2.2.1 The product demonstrates, at minimum, 30% reduction in GWP versus a conventional baseline, following EN 15804 methodology with cradle-to-gate (A1–A3) boundaries. The conventional baseline refers to if the product was manufactured with industry-average raw materials.

Guiding Technical Criteria
EU Taxonomy Climate Change Mitigation: 3.6 – Manufacture of other low carbon technologies *ANSI/BIFMA e3-2024 Furniture Sustainability Standard: 6.10 – Life Cycle Assessment*

2.2.2 The product has been used for its intended purpose by a customer (physical person or legal person) and has been part of ROL Refurbishment service to extend the lifecycle of the product, with a new warranty issued thereafter.

Guiding Technical Criteria
EU Taxonomy Circular Economy: 5.1 – Repair, refurbishment and remanufacturing *ANSI/BIFMA e3-2024 Furniture Sustainability Standard: 6.3.4 – Extended Producer Responsibility Circularity Program*

3. Life Cycle Assessment Methodology

The life cycle assessment (LCA) has been calculated in accordance with the Product Category Rules (PCR) defined in EN 15804, which governs the methodological requirements for construction-related environmental product declaration. The LCA framework and modelling follows the international recognized principles in ISO 14040 and detailed requirements in ISO 14044. As the PCR EN 15804 is harmonized with ISO 14067, the assessment is aligned with internationally recognized methodologies for climate-related indicators.

The study does not exclude any modules or processes which are stated mandatory in the standards and the applied PCR. The study includes all major raw material and energy consumption. The total neglected input and output flows do not exceed 1% of energy usage or mass. All industrial processes from raw material acquisition and pre-processing, production, product distribution, installation, use of the product and end-of-life management are included. The production of capital equipment, construction activities, and infrastructure, personnel-related activities, energy and water use related to company management and sales activities are excluded.

Guiding Technical Criteria
EU Taxonomy Climate Change Mitigation: 3.6 – Manufacture of other low carbon technologies *ANSI/BIFMA e3-2024 Furniture Sustainability Standard: 6.1 Environmental Policies and Programs* *ANSI/BIFMA e3-2024 Furniture Sustainability Standard: 6.10 Life Cycle Assessment*

4. References

- ISO 14040:2006 Environmental management. Life cycle assessment. Principles and frameworks.
- ISO 14044:2006 Environmental management. Life cycle assessment. Requirements and guidelines.
- EN 15804:2012+A2:2019/AC:2021 Sustainability of construction works - Environmental product declarations - Core rules for the product category of construction products.
- OneClickLCA´s EPD Generator, pre-verified tool for the International EPD System, compliant with ISO 14067. https://oneclicklca.com/
- ANSI/BIFMA e3-2024 Furniture Sustainability Standard
- Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment (EU Taxonomy Regulation)

5. Third-party Statement

To ensure objectivity and credibility, the Low-Carbon Offering Criteria have been externally reviewed by Ethos International – Return on your social responsibility AB, a full-service sustainability consultancy.

"We have reviewed the Low-Carbon Offering criteria, including the applied Life cycle assessment methodology, and consider them to be informed by the stated principles outlined in the EU Taxonomy for sustainable economic activities and the BIFMA LEVEL e3 Furniture Sustainability Standard. This review confirms that the Low-Carbon Offering criteria are informed by the stated principles, but determination of full alignment requires separate verification by accredited auditing firms."

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Appendix 1: General Calculation Guidelines

1. Quantified GWP Reduction Through Life-Cycle Assessment

A low-carbon product must demonstrate quantified greenhouse gas (GHG) reductions compared to a conventional baseline, defined as the product manufactured using industry-average raw materials. All reductions in GWP for low-carbon products must be supported by an LCA Summary Report covering product´s life-cycle GHG emissions.

For product-to-product comparison, the cradle-to-gate system boundary (A1-A3) is the default basis for assessing GWP reductions and is used for defining this Low-Carbon Criteria. This includes:

- *Raw material extraction (A1)*
- *Transport (A2)*
- *Manufacturing (A3)*

2. No Reductions Through Offsets or Carbon Credits

Reductions in GWP must not be achieved through GHG offsets, carbon credits, or similar market-based mechanisms. To meet the Low-Carbon Offering criteria, the product must demonstrate a minimum 30% reduction in GWP relative to the conventional baseline, achieved through design and manufacturing choices that follow the Low-Carbon Guidelines (Appendix 2).

3. Verified Methodology for Calculating Product´s GWP

Life-cycle assessments (LCA) must follow the Product Category Rules (PCR) defined in EN 15804, which governs the methodological requirements for construction-related environmental product declaration. The LCA framework and modelling follows the international recognized principles in ISO 14040 and detailed requirements in ISO 14044. As the PCR (EN 15804) is harmonized with ISO 14067 for climate-related indicators. All life-cycle assessments are made by LCA practitioners, following methodology verified by independent third party.

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Appendix 2: Low-Carbon Guidelines

1. Design for Circular Practices

Preference is given to design approaches that extend the products and material lifespan, including:

- *Design for reduce*
- *Design with durable, long-lasting materials*
- *Design for disassembly*
- *Design for refurbishment*
- *Design for remanufacturing*

2. Using Low-Carbon Materials

Preference is given to materials with lower GHG emissions. Typically including:

- *Materials with high recycled content*
- *Materials sourced from renewable sources*

3. Using Low-Carbon Transportation

Preference is given to low-emission logistic options, including:

- *Use of fossil-free fuels or electric transportation where feasible*

4. Using Low-Carbon Manufacturing

Preference is given to manufacturing practices that:

- *Use renewable energy*
- *Energy-efficient equipment and processes*

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