



ENVIRONMENTAL FOOTPRINT INSTITUTE

Environmental Product Declaration

Under the general rules of the Environmental Footprint Institute.

Environmental Footprint in accordance with ISO 14040, ISO 14044, ISO 14025 and EN 15804+A1 without program registration for:

Steel Wood Density Board (SDB) Steel Wood Industries FZCO (Dubai Branch)

| | |
|-------------------------------|-----------------------------------|
| Diffusion institution: | Environmental Footprint Institute |
| Product group classification: | UN CPC 31431 |
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| Validity date: | 28-01-2024 |

An Environmental Product Declaration (EPD) should provide current information and may be updated if conditions change. The stated validity is therefore subject to the continued registration and publication at www.environmentalfootprintinstitute.org

| | |
|---------------------|----------------------------|
| Geographical scope: | United Arab Emirates (UAE) |
|---------------------|----------------------------|



GENERAL INFORMATION

Product Provider



Steel Wood Industries FZCO (Dubai Branch)

Plot of Land TP010233
National Industries Park –
P.O.Box 17260 Dubai, UAE

Steel Wood Industries, a Dubai-based manufacturer of environmental-friendly and sustainable wood products have announced a game-changing revolutionary product - Steel Wood Density Board or Steel Wood Dubai (SDB) - that is set to change the wooden furniture and associated industries in the region.

Established in the UAE in 2012, Steel Wood Industries is the only wood board production facility in the GCC and Middle East with a system that is environmentally friendly, sophisticated and advanced. It hinges on sustainable, renewable natural resources as raw materials.

In addition, Steel Wood Industries hopes to convert the UAE as one of the major key players in the composite panel industry to cover UAE local demand and international market. With the high-end technology developed at Steel Wood Industries, the UAE and the GCC can manufacture panels while curing the globe: something that was unthinkable few years ago. That's why they called it the Miracle of the Desert.

Steel Wood Industries FZCO engineered and installed a sophisticated recycling system within its manufacturing facility. It has in house technologies developed in order to maintain a system which is an advanced intelligent line that utilizes sustainable renewable natural resources as a raw material to produce bull powered products under the name of Steel Wood Density Board or SDB which is not Particle Board nor MDF.

Machinery on site were 80% manufactured in the United Arab Emirates in Steel Wood Industries and 20% imported and modified and designed by Steel Wood Industries.



Products

Steel Wood Industries FZCO (Dubai Branch) produces Steel Wood Density Board (SDB) which is as per definition an environmental-friendly composite wood material, that is made up of 100% post-consumer recycled random mix of wood species (including SDB waste panels excluding MDF).

Trees are not to be cut to manufacture SDB as the raw material need to be 100% unusable wood residues and waste wood. Should there be a non-environmental tree proven and justified by international norms, the manufacturer should not engage in trimming and cutting of the tree and a third party needs to be engaged in such an operation to maintain the chain of custody requirements enforced by the FSC Certification Body or similar. SDB is a recycled material manufactured in an SDB dedicated-intelligented line that produces high mechanical properties when compared to the mother-wood species.

SWI manufactures thicknesses from 8 mm to 44 mm with combination of thicknesses and densities varying from 630 kg/m³ to 830 kg/m³. The breeds and brands of SDB are Ox-products some of which are summarized in the table below:

| Product | Test Standard |
|--|--|
| OXNAR Made from SDB-type composite wood door compatible for fire rated doors | ASTM D 5585 for High Moisture Resistance BS 476 -20&22 for Fire Rating Properties ASTM D 1037 - 12 for Mechanical and Physical Performance ASTM D 5585 for High Moisture Resistance |
| OXSAWT Made from SDB-type composite wood door compatible for acoustic panels | ASTM D 1037 - 12 for Mechanical and Physical Performance ASTM E 90 for Acoustic Properties |
| OXNAR-SAWT Made from SDB-type composite wood door compatible for fire-rated and acoustic doors | ASTM D 5585 for High Moisture Resistance BS 476 -20&22 for Fire Rating Properties ASTM D 1037 - 12 for Mechanical and Physical Performance ASTM E 90 for Acoustic Properties |
| OXPANELS Made from SDB-type composite wood panels for wall paneling applications | ASTM D 5585 for High Moisture Resistance ASTM D 1037 - 12 for Mechanical and Physical Performance ASTM E 48 for Flame Spread of Class B properties highest in wood applications |
| OXILES Made from SDB-type composite wood panels for flooring applications | ASTM D 5585 for High Moisture Resistance ASTM D 1037 - 12 for Mechanical and Physical Performance ASTM E 648 for Flame Spread of Class I properties highest in wood applications |

Steel Wood Industries FZCO sustainable practices

Steel Wood Industries FZCO (Dubai Branch) operations are certified in accordance with industry standards to meet regulations. These are some of the sustainable practices throughout their manufacturing operations:

- Follows the Green Building Regulations published by Dubai Municipality Circular No. (198) of 2014.
- Contribution to obtain LEED system certifications in construction projects.



- Report of **Carbon Footprint Calculation** (November 2019) based on “NEDCCS-RGW: Natural Economic Direct Carbon Capture System - Reverse Global Warming”. This report (**Annex I in this document**), includes the calculation of **Avoided Emissions** with a negative carbon dioxide value of -1,031,930 MTCO₂ per year at 125 CBM per day capacity
- As calculated and declared by Steelwood Industries SDB have a **Negative Carbon Calculations** based on “WARM Version 14 – U.S Environmental Protection Agency of Chapter 10 Wood Flooring and Chapter 11 Wood Products” with a result of -1,093,605.72 MT of CO_{2e} per year at 125 CBM per day capacity.
- As declared by Steelwood Industries the end of life of Steel Boards is not to a landfill but sent for recycling as SDB can be re-recycled.

Declared Unit

This EPD presents the environmental impacts of the production of 1 CBM (equivalent to 1 cubic meter) of Steel Wood Density Board (SDB) manufactured by Steel Wood Industries plant in Dubai, UAE.

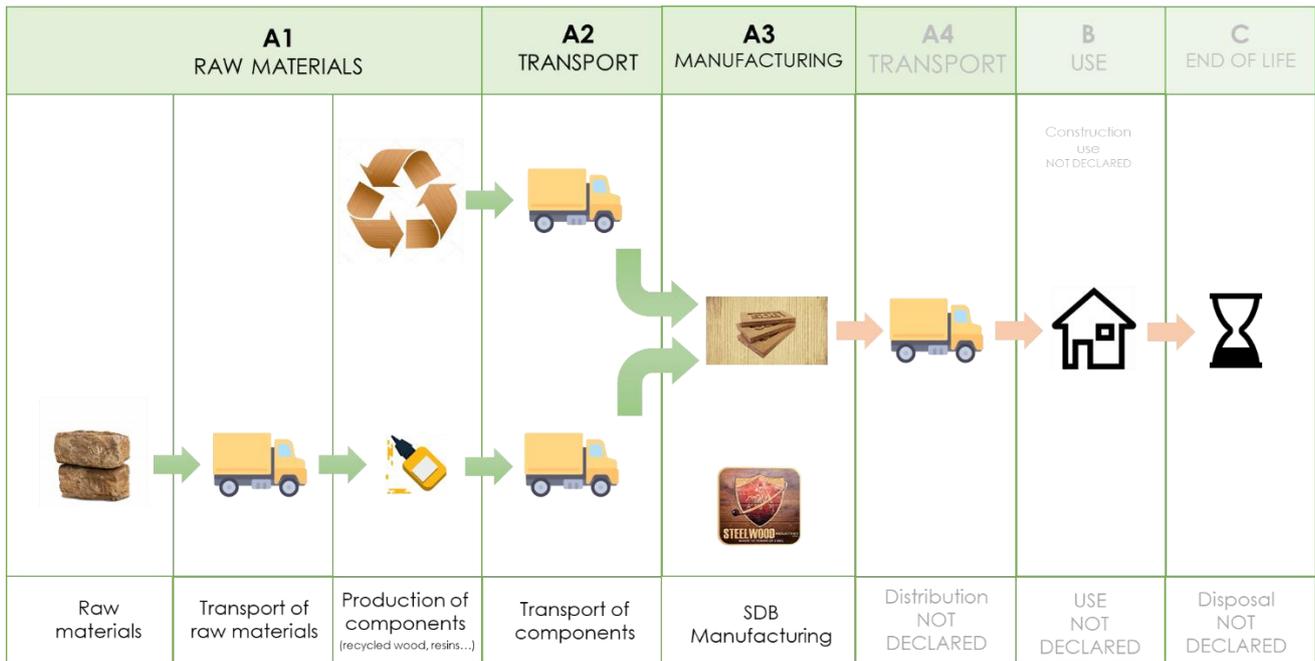
The EPD only covers the Cradle to Gate stage because other downstream stages, like distribution, use phase or disposal, are very dependent on scenarios, and are better developed for specific installation or construction works EPDs.

Considering that the manufacturing processes are equal regardless the type of SDB, this EPD represents the environmental impacts of a generic SDB manufacturing. To allow a general distribution of all the raw materials, regardless the type of SDB, the number of components supplied to the plant in 2018 has been divided by the total production of SDB in 2018.

System boundaries

A simplified model of the manufacture process of SDB production is described, enumerating the main activities included in the system boundaries. In the boundaries of this EPD, the end of the product life cycle is the gate of the Steel Wood plant that manufactures the SDB before distribution.

It is important to consider that this EPD refers to the SDB manufacturing. Raw materials in Module A1 include the consumer raw wood and resins, process in module A3 include all the processes needed to manufacture the wood panels, including milling, drying, glue blending, hot press, trimming and packaging of the SDB.



The scope of this EPD is "cradle to gate with options".

Possible scopes of the Life Cycle Assessment (LCA) defined in EN 15804:2012+A1:2014

| Product stage | | | Construction process stage | | Use stage | | | | | | End of life stage | | | | Resource Recovery Stage | |
|---------------|-----------|---------------|----------------------------|---------------------------|-----------|-------------|--------|-------------|---------------|------------------------|-----------------------|----------------------------|-----------|------------------|-------------------------|--|
| Raw materials | Transport | Manufacturing | Transport | Construction installation | Use | Maintenance | Repair | Replacement | Refurbishment | Operational energy use | Operational water use | De-construction demolition | Transport | Waste processing | Disposal | Reuse Recovery Recycling potential |
| A1 | A2 | A3 | A4 | A5 | B1 | B2 | B3 | B4 | B5 | B6 | B7 | C1 | C2 | C3 | C4 | D |
| X | X | X | ND | ND | ND | ND | ND | ND | ND | ND | ND | ND | ND | ND | ND | ND |

X = Included, ND=Module not declared, NR= Module not relevant

Modules from A4 to D are not declared (X refers to considered stage, NR refers to not relevant stage and ND to not declared stage).

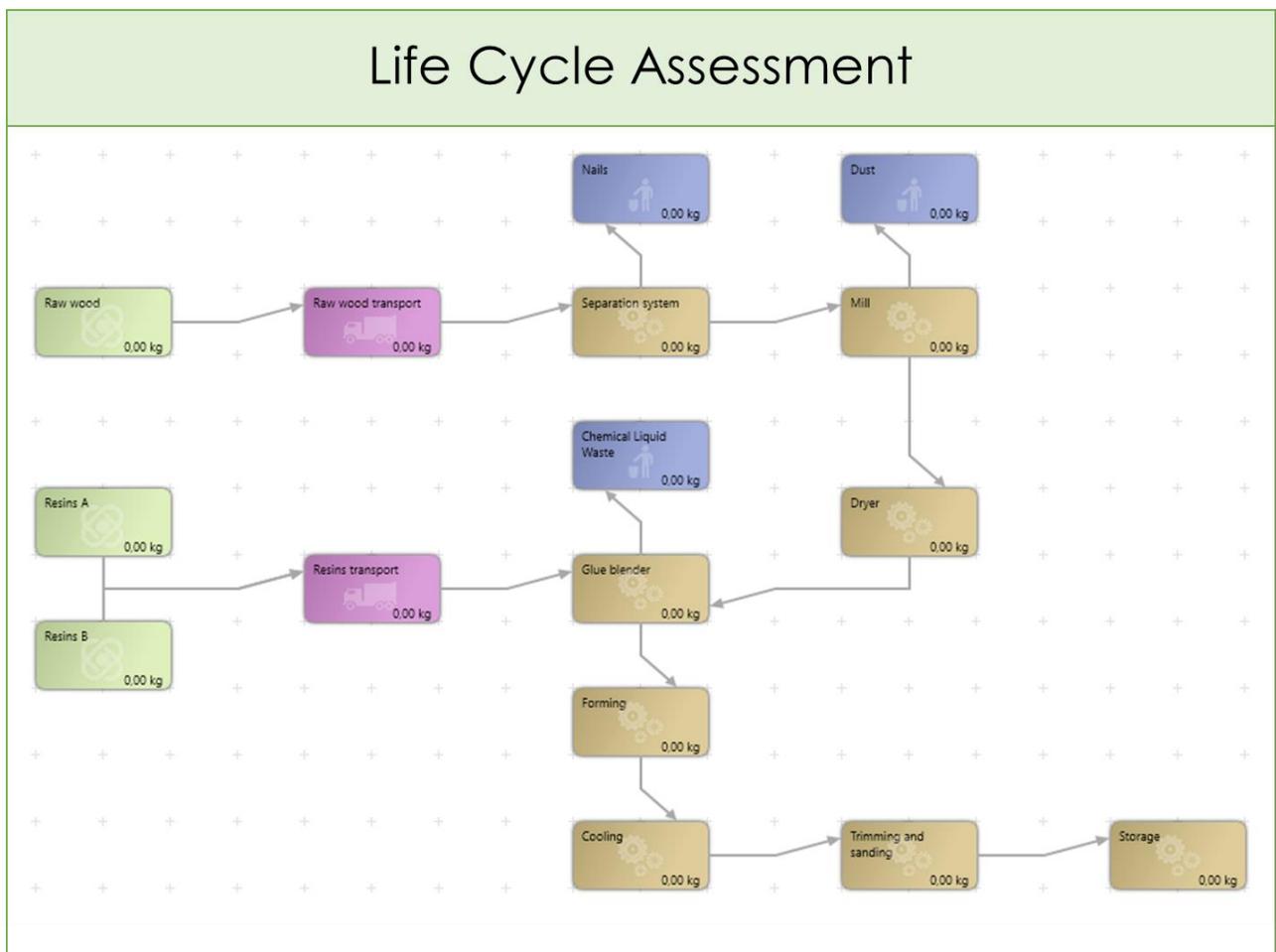
Considering that the analysis has a "cradle to gate with options" scope (A1-A3 and A4) the Reference Product Life is nor relevant and has not been included.

In the following schemes, the modules are linked to the real phases of the manufacturing and distribution process.

Product Stage

The raw materials such as: raw wood, resins and other components, are transported to the plant where SDBs are manufactured. The manufacture of the SDBs and other raw materials and components have been included in the system boundaries of the life cycle assessment. Once the raw material and other components are manufactured, they are transported to the facilities of Steel Wood plant in Dubai.

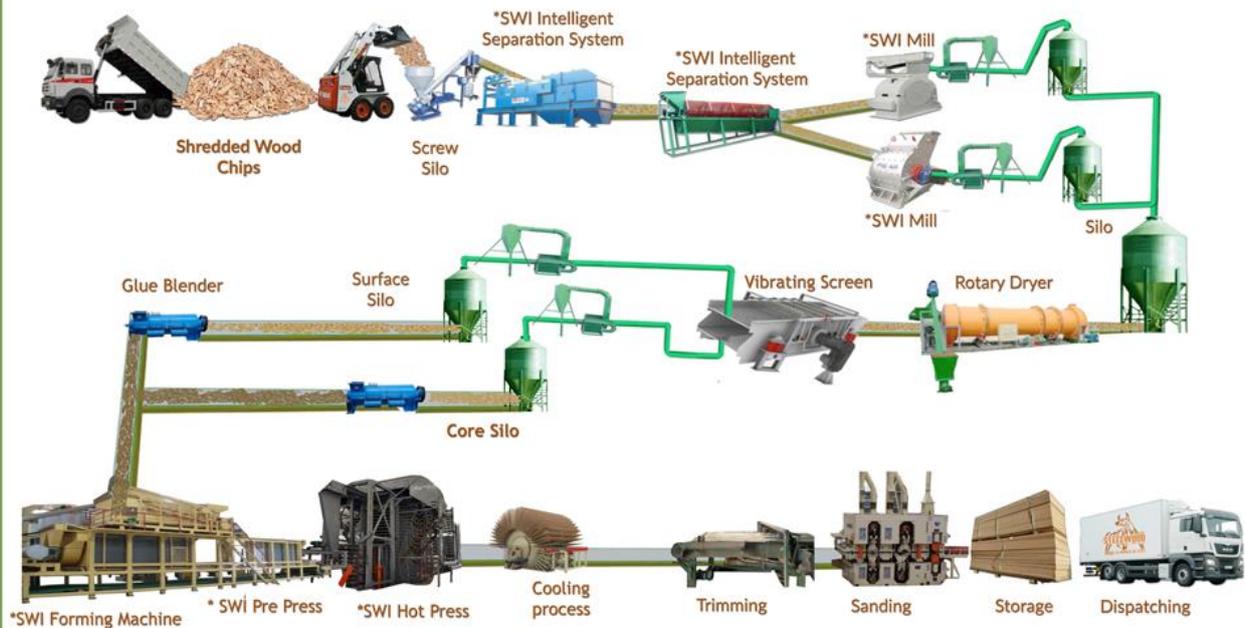
The following diagram (generated by Air.e LCA software) comprises the raw materials, components, transports, processes, energy and fuel consumption and wastes included in the life cycle assessment:



Here we include a brief description of the Steel Wood Density Boards (SDB) manufacture process (A3 module):

A3 - MANUFACTURING

SWI Production Process *SWI INTELLIGENT SYSTEM



Content declaration

The following list includes the main materials used in the manufacture of the SDB. Only wood and resins are part of the final product.

| Material | Percentage (Approx.) |
|----------------------------|----------------------|
| Recycled raw wood | 90% |
| Resins and other chemicals | 10% |
| | |

TECHNICAL INFORMATION

Electricity consumption - A3

Electricity consumption and diesel fuel are the types of energy used in the SDBs manufacturing. A specific dataset with the emissions factors corresponding to the UAE electricity mix in 2018 has been developed for this LCA. The emission factor for high voltage electricity consumption used is GWP 100a is 0,57 Kg CO₂e/KWh.

Diesel consumption – A3

A specific dataset with the emissions factors corresponding to the diesel combustion in machinery has been developed for this LCA. For example, the WTT and combustion emission factor for climate change for diesel is GWP 100a is 3,24 Kg CO₂e/litre. Indirect emissions due to diesel production are included in the environmental impact values reported in this EPD.

Transport of components and raw materials – A2

Raw wood, resins and chemicals are supplied from UAE.

| Scenario | Parameter | Units | Value per functional unit |
|----------|--------------------------------------|-------------------------|---------------------------|
| A2-Truck | Vehicle type used for transport | > 32t Truck | n/a |
| | Vehicle load capacity | Kg | 29.960 kg |
| | Fuel type and consumption | Litres of diesel per km | 0,38 |
| | Distance to construction site | Km | See detailed table |
| | Capacity utilization | % | See detailed table |
| | Bulk density of transported products | Kg/m ³ | n/a |
| | Volume capacity utilisation factor | n/a | 1 |



Calculation rules

Version 3.5 of software Air.e LCA™ with Ecoinvent™ 3.5 database have been used for LCA modelling and impacts calculations.

ILCD rev 2.0 April 2018 has been used for impacts methods.

Annual Statistics 2018 report from Dubai Electricity & Water Authority has been used to create the model of Dubai electricity mix.

All processes in main facilities related to the product have been included in the assessment.

Minor components not directly related to the product, with less than 1% impact, such as office supplies, have been excluded from the assessment.

Only main means of transport have been included for materials purchases and delivery of coil coating paints. "Last mile" transport has been excluded. As far as final destinations of coil coating paints are not known in detail, transport distances have been calculated from factory to city purchaser. Operation in port has also been excluded.

Road distances calculated using Google Maps. Maritime distances calculated using MarineTraffic Voyage Planner.

When allocation rules were needed in the LCA, a mass approach has been used.

Cut-off rules: more than 99% of the materials and energy consumption have been included.

All transports of components have been included in the LCA considering real distances travelled by materials used from January 2018 to December 2018. Transport of raw materials needed to manufacture components are estimated in a global scale according to Ecoinvent™ criteria.

The Polluter Payer Principle and the Modularity Principle had been followed.



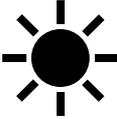
ENVIRONMENTAL PERFORMANCE

In the following tables, the environmental performance of 1 cubic meter (CBM) of Steel Wood Density Board (SDB) is presented for every sub-phase. The environmental impacts calculation follows the environmental footprint methodology.

Potential Environmental Impact

| | A1 Raw material (only wood) | A1-A3 Chemicals, production and SDB manufacturing | Total |
|--|-----------------------------------|---|-----------------|
| Global Warming Potential (GWP100) (kg of CO ₂ equivalent) | -1,200.00 | 1,589.57 | 389.57 |
| Ozone depletion (kg of CFC11 equivalent) | 1.09e-6 | 46.82e-6 | 47.91e-6 |
| Acidification of land and water (mol H ⁺ equivalent) | 0.06 | 2.06 | 2.12 |
| Eutrophication (kg of P equivalent) | 1.42e-3 | 76.57e-3 | 77.99e-3 |
| Photochemical ozone creation (kg of non-methane volatile organic compounds NMVOC equivalent) | 0.09 | 0.84 | 0.93 |
| Depletion of resources (final reserve) (kg of Sb equivalent) | 5.34e-5 | 1.32e-3 | 1.37e-3 |
| Depletion of resources (fossil) kJ net calorific value | 0.93e-5 | 7.12 | 7.12 |

Use of resources

|  | A1-A3 Product stage | Total |
|---|------------------------|---------------|
| Use of RENEWABLE primary energy excluding renewable primary energy resources used as raw materials | 3.84e3 | 1.84e3 |
| Use of RENEWABLE primary energy resources used as raw materials | 10.18 | 10.18 |
| Total use of RENEWABLE primary energy resources (primary energy and primary energy resources used as raw materials) | 3.84e2 | 3.84e2 |

Data in MJ, net calorific value

|  | A1-A3 Product stage | Total |
|---|------------------------|-----------------|
| Use of NON- RENEWABLE primary energy excluding non-renewable primary energy resources used as raw materials | 6.63e9 | 6.63e9 |
| Use of NON-RENEWABLE primary energy resources used as raw materials | <0,01 | <0,01 |
| Total use of NON-RENEWABLE primary energy resources (primary energy and primary energy resources used as raw materials) | 6.63e9 | 6.63e9 |

Data in MJ, net calorific value

|  | A1-A3 Product stage | Total |
|---|------------------------|---------------|
| Use of secondary material | 536.00 | 536.00 |

Data in kg

|  | A1-A3 Product stage | Total |
|---|------------------------|---------------|
| Use of net fresh water | 6.58e2 | 6.58e2 |

Data in m3

|  | A1-A3 Product stage | Total |
|---|------------------------|-----------------|
| Use of RENEWABLE secondary fuels | <0.01 | <0.01 |
| Use of NON-RENEWABLE secondary fuels | <0.01 | <0.01 |

Data in MJ, net calorific value

Waste disposed

|  | A1-A3 Product stage | Description |
|---|------------------------|--|
| Hazardous waste disposed | 43.25e4 | Chemicals (In house water treatment plant) |
| Non-hazardous waste disposed | 44.35e4 | Solid Waste |
| Radioactive waste disposed | <0.01 | - |

Data in kg

Other output flows

|  | A1-A3 Product stage | Description |
|---|------------------------|-------------|
| Components for re-use (Kg) | 0 | - |
| Materials for recycling (Kg) ¹ | 90.00 | Nails |
| Materials for energy recovery (MJ) | 41.88e3 | Dust |
| Exported energy (MJ) | 0 | - |

DIFFERENCES VERSUS PREVIOUS VERSIONS OF THE EPD

This is the first version of the Environmental Product Declaration (EPD) so there is no previous version of this EPD.

¹ Theoretically all SDB can be recycled after end of life.

INFORMATION AND VERIFICATION

| | |
|-------------------------------|--|
| Diffusion institution: | The Environmental Footprint Institute Calle CIRCE 49A Madrid 28022 Spain www.environmentalfootprintinstitute.org |
| EPD registration number: | REF: 271219EFP CR:P-3155 |
| Published: | 27-12-2019 |
| Valid until: | 27-12-2024 |
| Product Category Rules: | UNE-EN 15804:2012 + A1:2014 Sustainability of construction works. Environmental Product Declarations. Core rules for the product category of construction products. |
| Product group classification: | UN CPC 31431 |
| Reference year for data: | January 2018 – December 2018 |
| Geographical scope: | United Arab Emirates (UAE) |

Product category rules (PCR): UNE-EN 15804:2012

PCR review was conducted by: The Environmental Footprint Institute.
Chair: Iván Jiménez.
Contact: info@huellaambiental.org

Independent verification of the declaration and data, according to ISO 14040 and ISO 14025:

Process Certification (internal) Verification (external) Pending verification

Third party verifier: Alfredo Costalago Alcántara
Accredited by: The Environmental Footprint Institute



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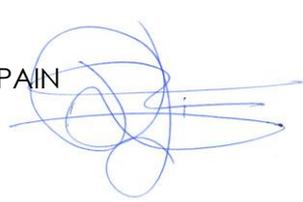
MANDATORY STATEMENTS

Explanatory material can be obtained from EPD owner and/or LCA author. Contact information can be found below.

The verifier and The Environmental Footprint Institute do not make any claim or present any responsibility about the legality of the product.

EPDs within the same product category but from different programmes may not be comparable.

CONTACT INFORMATION

| | |
|---------------------|---|
| EPD owner: | <p>STEEL WOOD INDUSTRIES FZCO (DUBAI BRANCH) NATIONAL INDUSTRIES PARK P.O. BOX 17260 JAFZA 3, DUBAI, UAE Phone : +971 4 880 7576 Fax: +971 4 880 7574 hr@steelwoodindustries.com</p> |
| LCA author: | <p>S. Beskirajan, GCAS Quality Certifications P.O.Box 65561, Dubai, UAE www.gcasquality.com info.dubai@gcasquality.com</p> <p>Rubén Jiménez, Solid Forest S.L. CP 28703, San Sebastián de los Reyes, SPAIN www.solidforest.com Argen info@solidforest.com</p>  |
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REFERENCES

This Environmental Product Declaration has been developed and diffused following the instructions of the Environmental Footprint Institute. Further information and the document itself with reference 170919EFP are available at: (www.environmentalfootprintinstitute.org)

LCA Report: Life Cycle Inventory of Steel wood Density Boards.

Software: Air.e LCA rev. 3.5.2 (www.solidforest.com)

Main database: Ecoinvent 3.5 (www.ecoinvent.org)

Normative: ISO 14040:2006 "Environmental management -- life cycle assessment -- principles and framework", ISO 14044:2006 "Environmental management -- life cycle assessment -- requirements and guidelines", ISO 14020 "Environmental Labelling: General Principles", ISO 14025:2006 "Environmental labels and declarations -- type III environmental declarations -- principles and procedures" and EN 15804



ANNEX I

Report of **Carbon Footprint Calculation** (November 2019) developed by Steel Wood Industries FZCO, verified by Connie Klinkam and based on "NEDCCS-RGW: Natural Economic Direct Carbon Capture System - Reverse Global Warming".

NEDCCS-RGW: NATURAL ECONOMIC DIRECT CARBON CAPTURE SYSTEM – REVERSE GLOBAL WARMING

Steel Wood Industries FZCO (Dubai Branch)

Plot of Land TP010233
National Industries Park

(Received November 4 – Approved November 25)

Declaration Number: 13CA24184.1911.4

Abstract. Nowadays, a life-cycle assessment and environmental product declaration is scientifically needed to highlight the performance of materials for applications governed by the uprising green building regulations and standards, strict purchasing guidelines, and energy climate change policy issues. The study allocated here will be directed towards the calculation of negative carbon dioxide or carbon capture due to the recycling of 100% post-consumer wood and wood residuals.

Keywords: Environmental performance, wood products, life cycle assessment, LCA, embodied energy, carbon store, carbon footprint.

INTRODUCTION

The objective of this study is intended to highlight the relation between SDB as a product being from 100% post-consumer recycled wood and Carbon Emission Reduction. The full case-study was done on a Dubai-based mill under the name of Steel Wood Industries FZCO (Dubai Branch). Throughout the full study, reference will be made to WARM V.14 and openLCA V.15 – U.S Environmental Protection Agency of Chapter 10 Wood Flooring and Chapter 11 Wood Products.¹

Composite wood material discussed within this paper is SDB-type which is as per definition an environmental-friendly composite wood material, that is made up of 100% post-consumer recycled random mix of wood species (including SDB waste panels excluding MDF). Trees are not to be cut to manufacture SDB as the raw material need to be 100% unusable wood residues and waste wood. Should there be a non-environmental tree proven and justified by international norms, the manufacturer should not engage in trimming and cutting of the tree and a third party needs to be engaged in such an operation to maintain the chain of custody requirements enforced by the FSC Certification Body or similar. SDB is a recycled material manufactured in an SDB dedicated-intelligented line that produces high mechanical properties when compared to the mother-wood species. (APA Product Report PR-C509).

The LCA performed for SDB is to be done and verified and attested by a third party for Steel Wood Industries FZCO (Dubai Branch). The data provided within this study are yet to be modelled in WARM

pending modelling the SDB-LCA into the NEDCCS model. LCA data are valuable when it comes to establishing whether a product is green in terms of its favorable environmental performance, as a benchmark for improving environmental-friendliness, and for comparison with alternative materials. The data form the foundation for the scientific assessment in terms of a variety of environmental functioning measures. It provides data that can be used to establish the performance of SDB for many green-type product standards, guidelines, and public policies. Issues in which the data can be used are sustainability, global warming, climate change, carbon storage, carbon trading and caps, biofuel use, green-product purchasing, and green building. Should the model widespread, it opens the door for NEDCCS: RGW (Reverse Global Warming) achieving requirements set by UNFCCC to be used as a natural direct carbon-capture method. Re-forestation can be achieved thus increasing the carbon-capture from the atmosphere resulting with time to lowering the greenhouse gases; GHG. The excessive abundancy of post-consumer wood can fill the increasing demands for the growing market. This LCA consists of an accounting of all inputs and outputs of a material from its natural resources in the ground through production of a product and can include downstream transportation, product use, disposal, and/or recycling.

DEFINITIONS

SDB: Steel Wood Density Board Wood Type

Ox-products: brands bred from SDB for specific end-product application and used summarized in the table below:

Table 1- *Ox-products Definitions*

| Product | Density Range (kg/m ³) | Replacement | Reference Chapter in WARM version 14 |
|--|------------------------------------|---|---|
| OXFRAME Made from SDB-type composite wood door compatible for fire rated doors | 630 – 700 Av: 665 | Solid Wood | Chapter 10: Forest Carbon Calculations |
| OXNAR Made from SDB-type composite wood door compatible for fire rated doors | 680 – 700 Av: 690 | Composite Wood Material Door (Particle Board) Mineral Cores | Chapter 11: Net Carbon Emission Calculations |
| OXSAWT Made from SDB-type composite wood door compatible for acoustic panels | 650 – 700 Av: 675 | Composite Wood Material Door (Particle Board) Mineral Cores | Chapter 11: Net Carbon Emission Calculations |
| OXNAR-SAWT Made from SDB-type composite wood door compatible for fire-rated and acoustic doors | 680 – 740 Av: 710 | Composite Wood Material Door (Particle Board) Mineral Cores | Chapter 11: Net Carbon Emission Calculations |
| OXPANELS Made from SDB-type composite wood panels for wall paneling applications | 720 – 800 Av: 760 | MDF Panels Chipboard Panels | Chapter 11: Net Carbon Emission Calculations |
| OXILES Made from SDB-type composite wood panels for flooring applications | 720 – 800 Av: 760 | Fire Rated Plywood | Chapter 11: Net Carbon Emission Calculations |

PROCEDURE

LCA of manufacturing SDB for this study covers the environmental impacts from the in-ground resources for wood, resin, fuels and electricity through transportation and manufacturing process. This is referred to as a cradle-to-product gate study (Fig 1). The study was conducted for the duration covering October 2018 – September 2019 and done in accordance with ISO 14040 and 14044 protocol (ISO 2006a, ISO 2006b). Primary data were estimated on a one-year full run for a capacity of 125 CBM a day.

MANUFACTURING PROCESS

SDB line manufacturing process is highly automated on an SDB oriented and intelligent production line. The process consists of the following production steps.

Incoming Material: 100% post-consumer wood is delivered by contractors and waste management companies to SWI premises without ending up in landfill. 100% pos-consumer is to include a random mix of used wood that is considered as a raw material. SWI QAQC will inspect the material and accordingly accept or reject it based on the criteria specified in the SDB guidelines; specifically, not to include post-consumer MDF. The material is then stored inside an open yard – based on the FIFO (First in First Out) Method where its MC is averaged to be at 10% weight basis.

Wood Shredding: Accepted sorted wood as per SWI guidelines is passed through a shredder and ferrous metals like nails, clips, etc ... are then separated through magnets. Metal outcome is then sent for recycling through approved list of scrap companies.

Refining: Oversized particles are then refined, a process of mechanically reducing the particle geometry into uniform sizes of desired dimensions; this process is usually accomplished with the use of SWI Intelligent separation system and refining hammermills.

Drying: Particles are sent through SWI intelligent rotary dryers in a single-pass configuration. Particles enter the dryers at moisture content of 7% to 14% oven dry basis and are dried to a targeted MC of about 1 – 5%. Dryers in SWI premises function on green energy and fine rejected dust in furnace consuming around 3tons/24hr. (Normal consumption on non-SWI intelligent line is around 40tons/24hr).

Blending: This is a process in which resin is mixed with dry particles. The average resin content in this study is accounted to be 10% of final board weight.

Forming: Blended particles with glue are then distributed in a SWI intelligent forming machine to form 3 layers (1 core and 2 surface). The size of particles, moisture and resin content are controlled for the face and core layers to obtain the desired panel properties maintaining the SDB guidelines set by APA and CPA.

Hot Pressing: Formed mats are conveyed into a large hot press in which all openings close simultaneously. The presses operate at enough

temperature, pressure and duration to ensure required thermodynamics and kinetics to cure the resin.

Cooling: Hot panels exiting the press are placed on a star cooler wheel to enable the temperature of the panels to drop thus completing the manufacturing process.

Sanding: Panels are sanded on both major surfaces to targeted thickness and smoothness. Sander dust coming of this process is either recycled back into the process or is used as a fuel for the dryers.

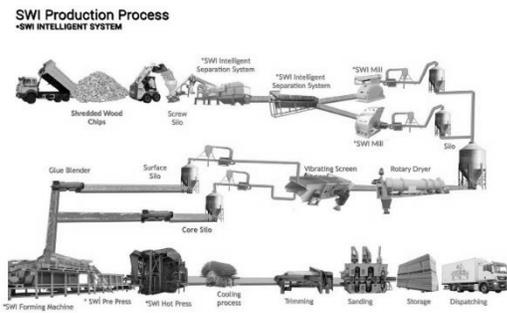


Figure 1- SWI Production Process

Functional Unit

For this study, material flows, fuel use, electricity use, and emissions data are normalized to a per production unit volume basis of 1.0 m³—the functional unit—of finished SDB ready to ship.

Lifecycle Assessment Modeling

The environmental impact analysis was done using openLCA v15 WARM software and include the EPA database to provide impacts for fuels, waste and electricity.

System Boundary Conditions

It is a complex method to separate the full production process into unit process; thus, the black box approach was adopted in this report calculation method. For onsite emissions only, the emissions considered are those that occur because of on-site combustion of fuels whether for process heat or operating equipment. For the cradle-to-gate with options emissions, all impacts are considered including those for the delivery of chemicals to SWI site. Note that the delivery of raw material is outside the scope of SWI (to maintain the SDB definition) and delivery of end products as well are outside the scope of SWI (to maintain the universal calculations of Carbon Dioxide Emissions).

Table 2- Illustration of Mandatory and Optional Elements and Information Modules adapted from EN 15804:2012

| PRODUCT | | | END OF LIFE | | | | BENEFITS |
|---------------------|-----------|---------------|-------------|-----------|------------------|----------|------------------------------------|
| A1 | A2 | A3 | C1 | C2 | C3 | C4 | D |
| RAW MATERIAL SUPPLY | TRANSPORT | MANUFACTURING | DEMOLITION | TRANSPORT | WASTE PROCESSING | DISPOSAL | REUSE-RECOVERY-RECYCLING POTENTIAL |
| M | M | O | O | O | O | O | O |

A1: Raw Material supply; including processing of secondary material input if any – Applicable on to chemicals in SWI case.

A2: Transport of raw material and secondary material to the manufacturer if any – Applicable on chemicals in SWI case.

A3: Manufacturing of the construction products and all upstream processes from Cradle to Gate – Applicable to System Boundary Conditions

C1: Demolition of Building/Building Products – Optional – Not Considered

C2: Transport of the demolition to the end-of-life waste facility – Optional – Not Considered

C3: Waste processing operations for reuse, recovery or recycling – Optional – Not Considered

C4: Final Disposal of end-of-life construction product – Optional – Not Considered

D: Reuse/Recovery/Recycling Potential Evaluated as net impacts and benefits.

POSITIVE CARBON CALCULATIONS

The below table will include a listing of all inputs and outputs for the on-site manufacturing of SDB for the duration of October 2018 – September 2019.

End-Product: This parameter is to indicate in cubic meters the amount of end-product SDB produced during the duration of October 2018 – September 2019.

100% Post-Consumer Wood Required: This parameter is to indicate the total post-consumer raw wood required to manufacture the end product. Note that this factor is then used to calculate the source reduction – forest carbon storage calculation – and net recycling factors. The number accounted is in tons at 10% Water Content. In the following calculations, this number is then transformed to tree equivalence at 50-50 Water Content.

Glue Manufacturing: This parameter is to indicate

the kilometers driven to deliver both Chemical A and Chemical B to SWI site for the purpose of manufacturing.

Energy Purchase: This parameter is to indicate the amount of diesel used to manufacture the end products and the kilometers driven for the purpose of delivery.

Electricity Consumption: This parameter is to indicate the total electricity consumption in KWH for the purpose of manufacturing the End Product.

Water Consumption: This parameter is to indicate the total water consumption in Liters for the purpose of manufacturing the End Product.

Waste Generated: This parameter is to indicate the waste generated for the purpose of manufacturing the end product. Waste in this section is further divided into four subsections ¹⁻ Chemical Liquid Waste which is recycled on site using a water treatment plant. The outcome is then sent to sewerage disposal. ²⁻ Solid Waste which is sent for disposal as per municipality requirements ³⁻ Metals which are then sent for recycling through an approved list of scarp collectors. ⁴⁻ Dust Consumption which is the green energy used in both furnace and boiler.

Table 3- Data (Input-Output) for Calculation

| DATA FOR OCTOBER 2018 – SEPTEMBER 2019 | | | |
|---|-----------------------|--------------|------|
| END PRODUCT | | 37,500.00 | CBM |
| RAW MATERIAL 100% POST CONSUMER WOOD REQUIRED | | 25,650.00 | TONS |
| GLUE MANUFACTURING | RESIN | 3170.00 | TONS |
| ENERGY PURCHASE DIESEL | CONSUMPTION | 411,192.00 | L |
| | KILOMETERS DRIVEN | 3,480.00 | KM |
| ELECTRICITY CONSUMPTION | | 5,869,500.00 | KWH |
| WATER CONSUMPTION | | 2,400,000.00 | L |
| WASTE GENERATED | CHEMICAL LIQUID WASTE | 432,500.00 | L |
| | SOLID WASTE | 11,036.67 | KG |
| | METALS | 361,200.00 | KG |
| | DUST (GREEN ENERGY) | 2,412,816.00 | KG |

Taking the calculations, the necessity requires the calculation of raw material use and waste generated per CBM. The below table summarizes the reported inputs and outputs to produce one CBM of SDB.

Table 4- Data (Input-Output) for Calculation per CBM

| REQUIRED (INPUT/OUTPUT) PER CBM | | | |
|---------------------------------|-------|--------|-----|
| END PRODUCT | | 1.00 | CBM |
| RAW MATERIAL POST CONSUMER WOOD | | 684.00 | KG |
| GLUE MANUFACTURING | RESIN | 8.45 | KG |
| ENERGY PURCHASE | | 10.96 | L |
| | | 0.093 | KM |

| | | | |
|-------------------------|-------------------|-------|-----|
| ELECTRICITY CONSUMPTION | | 156 | KWH |
| WATER CONSUMPTION | | 64 | L |
| WASTE GENERATED | CHEMICAL LIQUID | 11.53 | L |
| | SOLID WASTE | 0.294 | KG |
| | METALS | 9.632 | KG |
| | DUST GREEN ENERGY | 64.34 | KG |

Note that the water meter is common between office area and manufacturing area – estimated at 50% for offices and 40% for production.

Further to the table above, the approach of the RMA (Raw Material Acquisition and Manufacturing) will be taken in order to calculate the emissions from the manufacturing process. Note that the RMA includes ¹⁻ GHG emissions from energy used during the RMA process; ²⁻ GHG emissions from energy used to transport materials and ³⁻ non energy GHG emissions resulting from the manufacturing process. Noting that the RMA calculation in WARM also incorporates the “retail transportation” which includes the average emissions from truck, rail, water and other modes of transportation required to deliver the material. As mentioned before, the case study will be accounting the cradle-to-gate approach thus negating the “retail transportation” factor.

The steps in calculating the RMA are mentioned in WARM Version 14 page 11-7; following the same method – the below process will highlight the net positive emission factors from manufacturing process and material acquisition.

Step 1- Reference made to Exhibit 11-6

Exhibit 11-6: Raw Material Acquisition and Manufacturing Emission Factor for Virgin Production of Wood Products (MTCO₂E/Short Ton)

| (a) | (b) | (c) | (d) | (e) |
|--------------------|----------------|-----------------------|--------------------|-------------------------------|
| Material | Process Energy | Transportation Energy | Process Non-Energy | Net Emissions (e = b + c + d) |
| Dimensional Lumber | 0.10 | 0.08 | 0.00 | 0.18 |
| MDF | 0.26 | 0.13 | 0.00 | 0.39 |

Table 5- Exhibit 11-6 in MTCO₂E/MT

| MATERIAL (A) | PROCESS ENERGY (B) | TRANSPORTATION ENERGY (C) | PROCESS NON-ENERGY (D) | NET EMISSIONS (E) |
|--------------------|--------------------|---------------------------|------------------------|-------------------|
| DIMENSIONAL LUMBER | 0.0907 | 0.0725 | 0 | 0.163 |
| MDF | 0.2358 | 0.1179 | 0 | 0.353 |
| AVERAGE | 0.1632 | 0.0952 | 0 | 0.258 |

Summary

Calculation reference to **Table 4** of Net Emissions from Manufacturing in MTCO₂/Ton is **positive 0.258 MTCO₂/Ton**

Table 6- Net Emissions from Manufacturing in MTCO2E

| RAW MATERIAL ACQUISITION AND MANUFACTURING EMISSION FACTOR FOR VIRGIN PRODUCTION OF WOOD | | |
|--|--------|---------------------------|
| CBM PER YEAR | 37,500 | CBM |
| TONS PER YEAR | 28,500 | TONS AT 760 KG/M3 DENSITY |
| NET EMISSIONS FROM MANUFACTURING AT (0.258) FACTOR | 7,353 | MTCO2E |

Step 2- Reference made to Exhibit 11-17

Exhibit 11-17: Utility GHG Emissions Offset from Combustion of Wood Products

| (a) | (b) | (c) | (d) | (e) |
|---------------|--|----------------------------------|--|--|
| Material | Energy Content (Million Btu per Short Ton) | Combustion System Efficiency (%) | Emission Factor for Utility-Generated Electricity (MTCO2E/ Million Btu of Electricity Delivered) | Avoided Utility GHG per Short Ton Combusted (MTCO2E/Short Ton) (e = b x c x d) |
| Wood Products | 16.6 | 17.8% | 0.22 | 0.65 |

Table 7- Exhibit 11-17 in MTCO2E/MT

| MATERIAL | COMBUSTION MTCO2E/MT |
|---------------|----------------------|
| WOOD PRODUCTS | 0.589 |

Summary

Calculation reference to **Table 4** of Net Emissions from Manufacturing in MTCO2/Ton is **positive 0.589 MTCO2/Ton**

Table 8- Net Emissions from Combustion in MTCO2E

| UTILITY GHG EMISSIONS OFFSET FROM COMBUSTION OF WOOD PRODUCTS | | |
|---|-------|----------------|
| TONS PER YEAR | 2,412 | TONS COMBUSTED |
| NET EMISSIONS FROM COMBUSTION AT (0.589) FACTOR | 1,422 | MTCO2E |

Reference made to **Table 3** of the report, Electricity consumption and diesel consumption are the sole types of energy used during the manufacturing process of SDB. In accordance to ISO 14025 and EN 15804; reference should be made to the United Arab Emirates as a benchmark for both usages of Electricity and Diesel.

Electricity Consumption: A specific dataset with the emissions factors corresponding to the UAE electricity mix for the duration of October 2018 to September 2019 has been developed for this LCA. The emission factor for electricity high voltage consumed is GWP 100a 0.57 KgCO₂e/KWH.

Table 9- Net Emissions from Electricity Consumption in MTCO2E

| NET EMISSIONS FROM ELECTRICITY CONSUMPTION IN MTCO2E | | |
|---|-----------|-------------------------|
| KWH PER YEAR | 5,869,500 | KWH PER YEAR |
| FACTOR | 0.57 | KgCO ₂ e/KWH |
| NET EMISSIONS FROM ELECTRICITY CONSUMPTION AT (0.57 KgCO ₂ /KWH) | 3,345 | MTCO2E |

Diesel Consumption: A specific dataset with the emissions factors corresponding to the UAE diesel mix for the duration of October 2018 to September 2019 has been developed for this LCA. The emission factor for diesel combustion is GWP 100a 3.24 KgCO₂e/Liter.

Table 10- Net Emissions from Diesel Combustion in MTCO2E

| NET EMISSIONS FROM DIESEL COMBUSTION IN MTCO2E | | |
|---|---------|-----------------------|
| LITERS PER YEAR | 411,192 | LITERS PER YEAR |
| FACTOR | 3.24 | KgCO ₂ e/L |
| NET EMISSIONS FROM DIESEL COMBUSTION AT (3.24 KgCO ₂ /KWH) | 1,332 | MTCO2E |

Total Positive Carbon Dioxide Emission Per Year

Table 11- Total Positive Carbon Dioxide Emissions per Year

| TOTAL POSITIVE CARBON DIOXIDE EMISSION | | |
|---|--------|---------------------------------------|
| NET EMISSIONS FROM MANUFACTURING AT (0.2584) FACTOR | 7,353 | MTCO2E |
| NET EMISSIONS FROM COMBUSTION AT (0.58955) FACTOR | 1,422 | MTCO2E |
| NET EMISSIONS FROM ELECTRICITY CONSUMPTION AT (0.57 KgCO ₂ /KWH) | 3,345 | MTCO2E |
| NET EMISSIONS FROM DIESEL COMBUSTION AT (3.24 KgCO ₂ /KWH) | 1,332 | MTCO2E |
| Total | 13,453 | Negative Carbon Dioxide Tons per Year |

Note that reference to reports provided by the manufacturer on Stack Analysis – their Sulfur Dioxide (SO₂); Oxides of Nitrogen (NO_x) and Carbon Monoxide (CO) tested in accordance to USEPA EMC Method No.17 are considered to be negligible.

NEGATIVE CARBON CALCULATIONS

The below flow diagram will act as a summary for the approach taken throughout the paper for the calculation of negative carbon dioxide factor and the carbon-capture of SDB-type and Steel Wood Industries FZCO (Dubai Branch) a single site mill as per WARM v14 maintaining the fact that the NEDCCS is yet to be modelled.

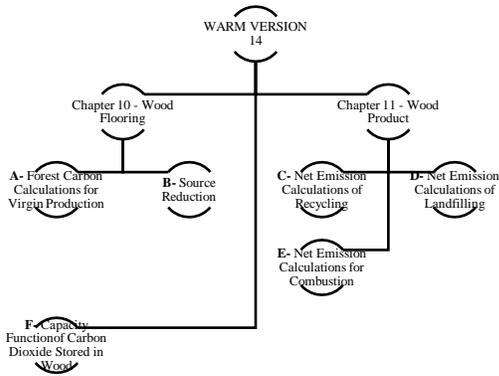


Figure 2 - (A, B, C, D, E, F) Synopsis and approach for carbon calculation

REFERENCE MADE TO CHAPTER 10 – WOOD FLOORING

This chapter describes the methodology used in EPA’s Waste Reduction Model (WARM) generating an estimate lifecycle GHG emissions factors for wood products – considering the starting point as waste generation.

The below Exhibit and flowchart (Exhibit 10-1 Life Cycle of Wood Flooring in WARM) highlights the life cycle in which SWI and SDB as a model can engage in. Knowing that this section is solely for solid hardwoods flooring. However, as per the CE Mark certificate issued by Euro Veritas having the harmonized standard tested in accordance to EN 13986:2004 + A1:2015 “Composite Wood Panels in Class P1,P3,P5,P7; SDB-type and Ox-products can replace OSB, Plywood, MDF, Particleboard, Chipboard and above all Solid Wood which is the main concern in this chapter. (Refer to Figure 2)

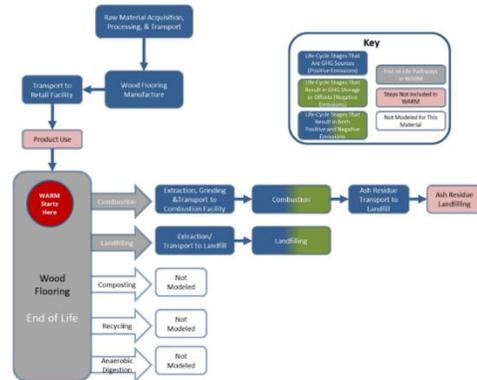


Figure 3- Exhibit 10-1 Life Cycle of Wood Flooring (edited)

Note that the recycling aspect is not modeled in Figure 3 knowing that WARM V.14 and EPA did not strongly believe that solid wood can be recycled the thing that Steel Wood Industries FZCO (Dubai Branch) defied through its technology.

Steel Wood Industries FZCO (Dubai Branch) by its product – SDB-type engages in the following materials management options as described in the referenced manual:

Forest Carbon Calculations for Virgin Production of Wood Flooring

Based on the above, the net emissions for wood products under each of the above-mentioned management option is highlighted in Exhibit 10-10 of the reference manual as referenced below: Note that Carbon Released from Wood Products and as defined in the reference, is directly related to the action of harvesting in which Steel Wood Industries FZCO (Dubai Branch) is not engaged in. SDB-type and as per definition is an environmental-friendly composite wood material, that is made up of 100% *post-consumer recycled random mix wood species* (including SDB waste panels excluding MDF). *Trees are not to be cut to manufacture SDB as the raw material” need 100% unusable wood residues and waste wood. Should there be a “non-environmental tree” proven and justified by international norms, the manufacturer should not engage in trimming and cutting of the tree and a third party needs to be engaged in such an operation to maintain the chain of custody requirements enforced by the FSC certification body or similar.* SDB is a recycled material manufactured in an SDB dedicated-intelligent line, that produces high mechanical properties when

compared to the mother-wood species. (APA Product Report PR-C509).

Based on the above, Steel Wood Industries FZCO (Dubai Branch) – ***“the manufacturer” is not engaging in the cutting or transportation of raw materials and thus the Carbon Released from Wood Products is to be factored out to 0.***

Note that **One Metric Ton = 0.907 Short Tons** - Converting the above into Metric Tons is summarized in the below table.

Table 12- Forest Carbon Storage Calculations in MTCO2E/Ton

| Material | Forest Carbon Released | Carbon Released from Wood Products | Net Carbon Released |
|---------------|------------------------|---|---------------------|
| Wood Flooring | -5.336 | Note that as per FSC Recycled 100% Certificate of 100% Post Consumer Wood – SWI is not engaged in cutting trees and thus this is factored to be 0 | -5.336 |

Summary

Calculation reference to **Figure (1, A)** of Forest Carbon Calculations for Virgin Products is **-5.336 MTCO2/Ton**

REFERENCE MADE TO CHAPTER 11 – WOOD PRODUCTS

This chapter describes the methodology used in EPA’s Waste Reduction Model (WARM); generating an estimate lifecycle greenhouse gas emissions factors for wood products – considering the starting point as waste generation.

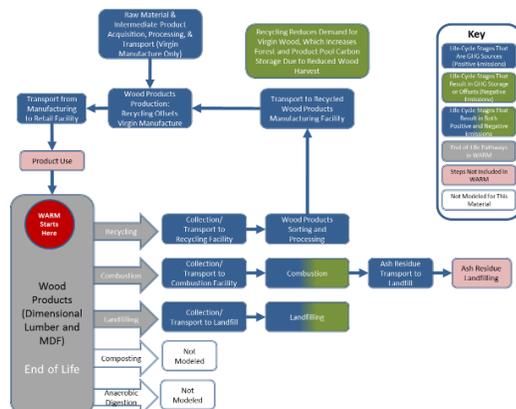


Figure 2-Exhibit 11-1 Life Cycle of Wood Products (edited)

The above Exhibit and flowchart (Exhibit 11-1: Life Cycle of Wood Products in WARM) highlights the

life cycle of Generic Wood Products (Not SWI-SDB flowchart).

As per the above figure, Steel Wood Industries FZCO (Dubai Branch) by its product – SDB-type engage in the following materials management options as described in the referenced manual.

Table 13- Compatibility with Chapter 11 of Wood

| Method | Aim | Compatible |
|--------------------------------------|--|---|
| Source Reduction (Figure 1,B) | Aims at the reduction of dimensional lumber and wood manufactured, reducing the GHG emissions – considering the carbon storage that results in increased forest carbon stocks | Reference made to ECC Certificate issued by CPA – SWI and SDB engage in source reduction. |
| Recycling (Figure 1,C) | Though not strongly believed by EPA that dimensional lumber and MDF can be recycled in a closed loop system; EPA has developed a model if the recycled material avoids and offsets the GHG emissions | SWI with its technology can engage in recycling a random mix of wood as entitled in APA report and presented in FSC Recycled 100% certificate of TT-CCO-06091. |
| Combustion (Figure 1,E) | Aims at converting the energy in municipal solid waste (MSW) to deliver energy | Raw material entering SWI site either ends up as a final product; un-used fine dust from sanding and preparation is diverted to combustion for energy usage for boiler and furnace with green-energy stack emission compliance. |
| Landfilling (Figure 1,D) | Normal lifecycle of a wood product ends in a landfill, and because recycled, WARM factors the transportation energy being saved. | Raw material presented in the Incoming Material Form mentions that our wood is 100% post-consumer wood – also highlighted in FSC Certificate. Furthermore, SDB can be re-recycled maintaining SDB compliance allowing for circular economy. |

Based on the above, the net emissions for wood products under each of the above-mentioned materials management option is highlighted in Exhibit 11-3 of the reference manual as referenced below:

Note that **One Metric Ton = 0.907 Short Tons** - Converting the above into Metric Tons is summarized in the below table:

Exhibit 11-3: Net Emissions for Wood Products under Each Materials Management Option (MTCO2E/Short Ton)

| Material | Net Source Reduction (Reuse) | Net Recycling Emissions | Net Composting Emissions | Net Combustion Emissions | Net Landfilling Emissions | Net Anaerobic Digestion Emissions |
|--------------------|------------------------------|-------------------------|--------------------------|--------------------------|---------------------------|-----------------------------------|
| Dimensional Lumber | -2.03 | -2.46 | NA | -0.61 | -1.01 | NA |
| MDF | -2.23 | -2.47 | NA | -0.61 | -0.88 | NA |

NA = Not applicable

Table 14- Exhibit 11-3 in MTCO2E/Ton

| Material | Net Source Reduction (Reuse) Emissions for Current Mix of Inputs | Net Recycling Emissions | Net Combustion Emissions | Net Landfilling Emissions |
|--------------------|--|-------------------------|--------------------------|---------------------------|
| Dimensional Lumber | -2.238 | -2.712 | -0.628 | -1.041 |
| MDF | -2.425 | -2.723 | -0.628 | -0.970 |
| Average | -2.331 | -2.717 | -0.628 | -1.005 |

Summary

Calculation reference to **Figure 1 Section D,C,E** of Net Emissions for Wood Products under Materials Management Option Applicable to Steel Wood Industries FZCO (Dubai Branch) is: **-3.773 MTCO2/Ton**

Note that the **Net Source Reduction (Reuse) of Figure 1, B Emissions for Current Mix of Inputs Factor** is factored with the **Forest Carbon Storage Calculations of Figure 1 Section A.**

STEEL WOOD INDUSTRIES FZCO (DUBAI BRANCH) CAPACITY AND CARBON REDUCTION

General Capacity Calculations and Tree Equivalence

The calculation below will convert the dry (10% average random-mix post-consumer wood arriving at Steel Wood Industries Premises in UAE weather conditions) to equivalence of forest tree.

Table 15- Factor Calculation of Dry Wood Received vs. Useable Consumer Log Conserved

| | | |
|--|--------|------------|
| Per Day tons | 96.25 | 10% water* |
| Water Content 10% (due to dry and hot UAE Weather and stored in outside bins by end users) * | 9.63 | tons |
| Net Wood (0% water assumptions by calculations) | 86.63 | tons |
| Water Content in Wood Fiber for Production (requirement for production) | 1.44 | tons |
| Total Wood for Production at average water retention in wood fiber | 88.07 | 1.5% water |
| Internally Yield | 0.92 | % |
| Debarked Tree Equivalence Recycled (tree Average at 50 water to wood ratio) | 173.25 | 50/50 |
| Loss of Normal Drying (due to dry and hot UAE Weather and stored in outside bins by end users) * | 77.00 | tons |
| Wood Arriving at average 10% water content | 96.25 | tons |
| Ratio of Production to Original Tree | 1.97 | Full Tree |

Ratio of Production requirements to Original Tree accounting for water content is: **1.97**

Noting that the useable part of the tree is the Timber part of the tree is in it debark log and bark, stumps, crowns and roots are not used for the purpose of wood manufacturing



Based on the above, the useable timber ratio is averaged to be: $(51.2\% \text{ (softwood)} + 46.4\% \text{ (hardwood)})/2 = 49\%$

Summary of Carbon Factors

Calculations Done are based on the below flowchart

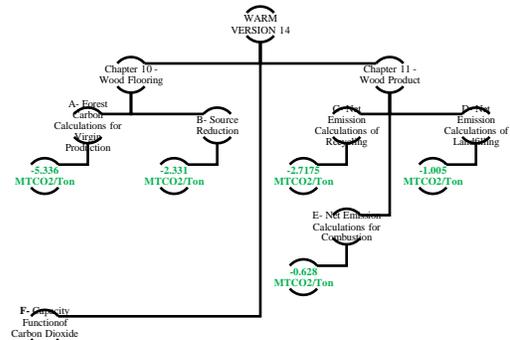


Figure 3- Synopsis and approach for carbon calculation with actuals

Based on Forest Carbon Storage Calculation

Table 16- Forest Carbon Storage Calculation Net Emission Factor

| Net Carbon Released | Net Source Reduction (Reuse) Emissions for Current Mix of Inputs | Total |
|---------------------|--|------------------|
| -5.336 MTCO2/Ton | -2.331 MTCO2/Ton | -7.667 MTCO2/Ton |

Table 17- Forest Carbon Storage Calculator based on SWI Capacity

| Forest Carbon Storage Calculation | | |
|---|----------|---|
| CBM per Day | 125 | CBM |
| Average Density Produced | 760 | kg/cbm |
| Mass of Timber for Production at 1.5% at resin 10% in tons | 85.5 | tons |
| Working days | 300 | days |
| Mass of Timber Per Year | 25,650 | tons |
| Tree Equivalent of Recycled Post Consumer Annually (1.97 Factor from Table 5 above) | 50,459 | tree equivalent in tons not accounting for debarking of logs, tree crown, lost stump and roots. |
| Useable Timber Ratio (Softwood: 51.2%) (Hardwood: 46.4%). Average to: | 49% | End of Life Not Modelled in WARM* |
| Actual Tree Conserved for Forest Carbon Storage | 103,399 | tree equivalent in tons accounting for debarking of logs, tree crown, lost stump and roots. |
| Forest Carbon Storage Calculation at Factor (-7.667) | -793,075 | tons per year of Carbon Dioxide from Forest Carbon Storage Calculation |

The conservation of the Tree in the Virgin Forest Does Not Only Economically Carbon Captures by Natural Means but also allows for the *natural synthesis of Oxygen* (along with sea planktons) for continued life on earth and a cleaner Environment. This model allows us to cover increased timber demands as a function of population increase while conserving our forests. This opens doors for a viable economical/environmental climate change solution. The essence of NEDCCS is not modelled in nowadays Direct CarbonCapture Models worldwide which is allowing for the natural synthesis of Oxygen. This factor will be very hard to model as the environmental issue is not only GHGs but also the depletion of oxygen without substitute to the lungs of earth -trees-.

Based on Recycling and Landfilling Calculation

Table 18- Net Emissions Factor Recycling and Landfilling

| Net Recycling Emissions | Net Landfilling Emissions | Net Emissions |
|-------------------------|---------------------------|-----------------|
| -2.7175 | -1.005 | -3.723MTCO2/Ton |

Table 19- Net Emissions factor Recycling and Landfilling on Actual SWI Capacity

| Net Emissions (Recycling and Landfilling) | | |
|---|----------|--|
| CBM per Day | 125 | CBM |
| Average Density Produced | 760 | kg/cbm |
| Mass of Post-Consumer for Production at 1.5% at resin 10% in tons | 85.5 | tons |
| Working days | 300 | days |
| Mass of Post-Consumer Per Year | 25,650 | tons |
| Actual Post-Consumer Recycled Annually | 50,459 | Tons of Post-Consumer Recycled |
| Net Emissions (Recycling, Landfilling) at Factor (-3.723) | -188,212 | tons per year of Carbon Dioxide Recycling, Landfilling |

Based on Combustion Calculation

Table 20- Net Emissions Factor for Combustion

| Net Combustion Emissions | Net Emissions |
|--------------------------|------------------|
| -0.628 | -0.628 MTCO2/Ton |

Table 21- Net emissions Factor for Combustion on Actual SWI Capacity

| Net Emissions (Combustion) | | |
|---|--------|---|
| Tons per Year (Additional to Capacity Calculations in Ton at 10% Water Content) | 3,600 | Tons |
| Net Emissions (Combustion) at Factor (-0.628) | -2,268 | Tons per year of Carbon Dioxide from Combustion |

Based on Carbon Stored (Sequestered) in Manufactured Panels

Every 1 m³ of SDB-type has stored negative 1290 kg of CO₂.

Table 22- Carbon Stored in end-product SDB for 300 days

| Daily Capacity | Total for 300 Days |
|----------------|--------------------------------|
| 125 CBM | -48,375.00 MTCO ₂ E |

Total Negative Carbon Dioxide Emission

Table 23- Total Negative Carbon Dioxide Emissions on Actual SWI Capacity

| Total | | |
|--|-------------------|--|
| Forest Carbon Storage Calculation at Factor (-7.667) | -793,075 | tons per year of Carbon Dioxide from Forest Carbon Storage Calculation |
| Net Emissions (Recycling, Landfilling) at Factor (-3.7225) | -188,212 | tons per year of Carbon Dioxide Recycling, Landfilling |
| Net Emissions (Combustion) at Factor (-0.628) | -2,268 | Tons per year of Carbon Dioxide from Combustion |
| Daily Net Carbon Stored in Manufactured Panels | -52,245 | Tons per year of Carbon Dioxide stored in manufactured panels |
| Total | -1,031,930 | Negative Carbon Dioxide Tons per Year |

RESULTS ELABORATION

The total negative Carbon Dioxide Tons per year is factored based on the below requirements:

Steel Wood Industries FZCO (Dubai Branch) is not engaged in the initial transportation and raw material factoring out the “**Carbon Released from Wood Products**” as a **positive 1.18 MTCO2/Short Ton**.

Steel Wood Industries FZCO (Dubai Branch) engages in the source reduction for port-consumer raw material need, giving the necessary time for a tree to do its job, which is the “**Forest Carbon Storage Calculation based on Net Carbon Released from Exhibit 10-10 and Net Source Reduction from Exhibit 11-3**” as a **negative 7.667 MTCO2/MT**.

Steel Wood Industries FZCO (Dubai Branch) engages in recycling though as mentioned in page 11-6 of WARM; “*EPA does not believe that recycling of MDF and dimensional lumber is a common practice in the US, WARM models an emission factors for the recycled credit input by assuming that the recycled material avoids or offsets the GHG emissions*” ; thus engaging in the **Net Recycling Emissions Factor**. Steel Wood Industries FZCO (Dubai Branch) also engages in offsetting the amount of wood materials sent to landfills at the end of life service by diverting the same to recycling thus engaging in the **Net Landfilling Emissions Factor**. Both landfilling and recycling factor out to **negative 3.773 MTCO2/MT**. Not to mention that Steel Wood Industries FZCO (Dubai Branch) raw material either ends up as an end-product or as a green energy to run its furnace and boiler; offsetting the

need for electricity production from powerplants thus engaging in the **Net Combustion Emissions Factor**. All the above factor to a Net Emissions of **negative -0.628 MTCO2/MT**.

Based on the above, the general factor was calculated and the total negative carbon dioxide tones per year at 125 CBM per day capacity is **negative -1,031,930 MTCO2**. (a non-modeled NEDCCS: RGW factor by SWI)

Table 24- General Emission Reduction Factor

| General Factor | | |
|--|------------|---|
| Total | -1,031,930 | Negative Carbon Dioxide Tons per Year |
| Tree Equivalent of Recycled Post Consumer Annually | 54,572 | Post-consumer Raw Material recycled at Steel Wood Industries as per capacity listed above that: Net Carbon Released and Net Forest Reduction for Forest Carbon Storage Calculation (Conserving the Virgin Tree in Our Forests) Net Recycling Emission Factor, Net Landfilling Emission Factor and Net Combustion Emission Factor (Eliminating Burden to Our Environment due to recyclability of SDB) Factor of Oxygen Synthesis is not Modeled in WARM |
| 1 ton of Recycled Wood in CO2 Equivalence | -19.09 | MTCO2/Ton |

EMISSION FACTORS MODELLED PER FUNCTIONAL UNIT

Reference made to **Table 1** of this report, **Table 25** will give a summary on Emission factors modelled reference to the range of products provided by the manufacturer solely dependent on the product density accounting for 10% resin only. This factor is subject to change due to the fact that both Forest Carbon Storage Factor and Net Recycling - Landfilling factor are directly related to the amount of post-consumer wood used for the purpose of manufacturing.

Table 25- Emission Factor Calculations based on Product Density Specifications

| | Ranges | SDB | Oxframes | Oxsawt | Oxnar-SAWT | Oxnar | Oxpanels | Oxtiles |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Density (kg/CBM) | Lower Range | 630.00 | 630.00 | 650.00 | 680.00 | 680.00 | 720.00 | 720.00 |
| | Upper Range | 830.00 | 700.00 | 700.00 | 740.00 | 700.00 | 800.00 | 800.00 |
| | Average | 730.00 | 665.00 | 675.00 | 710.00 | 690.00 | 760.00 | 760.00 |
| Capacity per Day | CBM per Day | 125.00 | 125.00 | 125.00 | 125.00 | 125.00 | 125.00 | 125.00 |
| Mass of Post Consumer for Production at 1.5% at resin in 10% in tons | Lower Range | 70.88 | 70.88 | 73.13 | 76.50 | 76.50 | 81.00 | 81.00 |
| | Upper Range | 93.38 | 78.75 | 78.75 | 83.25 | 78.75 | 90.00 | 90.00 |
| | Average | 82.13 | 74.81 | 75.94 | 79.88 | 77.63 | 85.50 | 85.50 |
| Year | Working Days | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 |
| Mass of Post Consumer per Year | Lower Range | 21,262.50 | 21,262.50 | 21,937.50 | 22,950.00 | 22,950.00 | 24,300.00 | 24,300.00 |
| | Upper Range | 28,012.50 | 23,625.00 | 23,625.00 | 24,975.00 | 23,625.00 | 27,000.00 | 27,000.00 |
| | Average | 24,637.50 | 22,443.75 | 22,781.25 | 23,962.50 | 23,287.50 | 25,650.00 | 25,650.00 |
| Actual Post Consumer Recycled (1.97 Factor) | Lower Range | 41,887.13 | 41,887.13 | 43,216.88 | 45,211.50 | 45,211.50 | 47,871.00 | 47,871.00 |
| | Upper Range | 55,184.63 | 46,541.25 | 46,541.25 | 49,200.75 | 46,541.25 | 53,190.00 | 53,190.00 |
| | Average | 48,535.88 | 44,214.19 | 44,879.06 | 47,206.13 | 45,876.38 | 50,530.50 | 50,530.50 |
| Actual Tree Conserved at 49% Useable Timber Ratio | Lower Range | 85,483.93 | 85,483.93 | 88,197.70 | 92,268.37 | 92,268.37 | 97,695.92 | 97,695.92 |
| | Upper Range | 112,621.68 | 94,982.14 | 94,982.14 | 100,409.69 | 94,982.14 | 108,551.02 | 108,551.02 |
| | Average | 99,052.81 | 90,233.04 | 91,589.92 | 96,339.03 | 93,625.26 | 103,123.47 | 103,123.47 |
| Forest Carbon Calculation (-7.67) | Lower Range | (655,661.73) | (655,661.73) | (676,476.39) | (707,698.38) | (707,698.38) | (749,327.69) | (749,327.69) |
| | Upper Range | (863,808.31) | (728,513.04) | (728,513.04) | (770,142.35) | (728,513.04) | (832,586.33) | (832,586.33) |
| | Average | (759,735.02) | (692,087.38) | (702,494.71) | (738,920.36) | (718,105.71) | (790,957.01) | (790,957.01) |

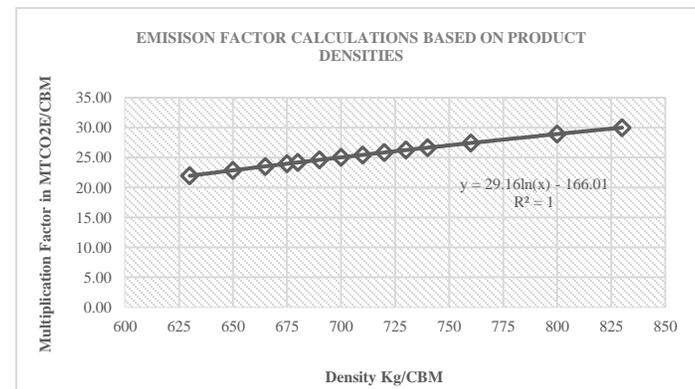
Table 26- Emission Factor Calculations based on Product Density Specifications (Ctn'd)

| | Ranges | SDB | Oxframes | Oxsawt | Oxnar-SAWT | Oxnar | Oxpanels | Oxtiles |
|---|---------------------|----------------|--------------|--------------|----------------|--------------|----------------|----------------|
| Net Emissions Recycling and Landfilling (-3.73) | Lower Range | (156,238.98) | (156,238.98) | (161,198.94) | (168,638.90) | (168,638.90) | (178,558.83) | (178,558.83) |
| | Upper Range | (205,838.65) | (173,598.86) | (173,598.86) | (183,518.80) | (173,598.86) | (198,398.70) | (198,398.70) |
| | Average | (181,038.81) | (164,918.92) | (167,398.90) | (176,078.85) | (171,118.88) | (188,478.77) | (188,478.77) |
| Net Emissions Combustion | Tons per Year | 3,600.00 | 3,600.00 | 3,600.00 | 3,600.00 | 3,600.00 | 3,600.00 | 3,600.00 |
| | (-0.63) Factor | (2,268.00) | (2,268.00) | (2,268.00) | (2,268.00) | (2,268.00) | (2,268.00) | (2,268.00) |
| Carbon Stored in Final Product | CBM per Day | 125.00 | 125.00 | 125.00 | 125.00 | 125.00 | 125.00 | 125.00 |
| | 1290 kg CO2 per CBM | (48,375.00) | (48,375.00) | (48,375.00) | (48,375.00) | (48,375.00) | (48,375.00) | (48,375.00) |
| NEDCCS Model Total Negative MTCO2E | Lower Range | (808,175.71) | (808,175.71) | (833,950.33) | (872,612.27) | (872,612.27) | (924,161.52) | (924,161.52) |
| | Upper Range | (1,120,289.97) | (952,754.90) | (952,754.90) | (1,004,304.15) | (952,754.90) | (1,081,628.03) | (1,081,628.03) |
| | Average | (991,416.84) | (907,649.30) | (920,536.62) | (965,642.21) | (939,867.59) | (1,030,078.78) | (1,030,078.78) |
| Capacity per Year | Total CBM | 37,500.00 | 37,500.00 | 37,500.00 | 37,500.00 | 37,500.00 | 37,500.00 | 37,500.00 |
| Multiplication Factor (MTCO2E/CBM) | Lower Range | (21.55) | (21.55) | (22.24) | (23.27) | (23.27) | (24.64) | (24.64) |
| | Upper Range | (29.87) | (25.41) | (25.41) | (26.78) | (25.41) | (28.84) | (28.84) |
| | Average | (26.44) | (24.20) | (24.55) | (25.75) | (25.06) | (27.47) | (27.47) |

With the above taken into account, the calculation of the general emission factor as a function of 1 cbm being a functional unit is relative to the below equation.

$$MF = 29.16 \ln(D) - 166.01$$

With MF: Multiplication Factor in MTCO₂E/CBM
And D: Density of the final product in kg/m³



Graph 1- Emission Factor Calculations Based on Product Densities

NEDCCS: NATURAL ECONOMICAL DIRECT CARBON CAPTURE SYSTEM

“While MDF can be made from a combination of virgin and post-consumer recycled materials, EPA has not located evidence that MDF is manufactured with recycled material in the United States. Dimensional Lumber cannot be manufactured from recycled material. Furthermore, the weak mechanical properties of particleboard and the enforcing limitations to MDF usage by a multitude of States and countries worldwide enforces the need for a *new product type* with superior and durable mechanical properties become eminent. Both composite materials mentioned earlier do not resolve the environmental impacts due to a multitude of limitations mentioned in WARM V.14 report. SDB opened a door for a recycled material that can be re-recycled maintaining healthy emission factors and preserving the environment by capturing carbon naturally and economically while providing the need for a durable and superior physical and mechanical property stronger than the mother tree. Note that until date the concept of recycling generally accounts or a weaker end-product, a concept defied in SDB-recycling and SWI technology.

NEDCCS PREMODEL

The below exhibit (reference to EPA methodologies exhibits) will highlight the NEDCCS model (Natural Economical Direct Carbon Capture System) model from Steel Wood Industries FZCO (Dubai Branch) perception where it engages not only in the life cycle of a product but rather introduces the circular economy where SDB can be re-recycled.

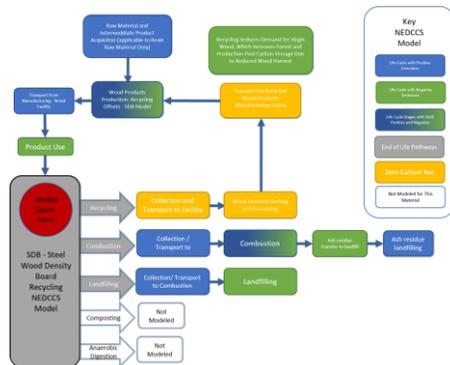


Figure 4- SDB NEDCCS:RGW Model (Recycle/Reuse)

FACTORS NOT MODELLED IN WARM

There are a couple of factors which are essential to be respected in the NEDCCS model which are not mentioned out in WARM V.14 and openLCA V.15. This section will thoroughly discuss the necessary taking the NEDCCS model a step ahead regarding:

Note that Steel Wood Industries FZCO (Dubai Branch) will be referred to as the “manufacturer”

1- Logistics Prior to Cradle

The manufacturer is not engaging in the initial harvesting of material; neither in the transportation nor in segregation of it as it defies the initial definition of SDB “Steel Wood Density Board”. Knowing the same, the **positive 1.18 MTCO2E/Short Ton** referenced from Exhibit 10-10 in the forest Carbon Storage Calculations for Virgin Production of Wood Flooring is not only neutralized to be zero but rather considered as a factor for negative carbon dioxide calculations when discussing the cradle to gate life cycle assessment of the manufacturer. Factor value to be calculated accordingly. Positive values are to be part of the LCA of the harvesting party for Universal Calculations.

2- Timber Equivalence

The manufacturer and as per SDB definition are allowed to adapt as raw material only post-consumer wood. The timber equivalences calculated in WARM does not model the initial tree having 51% of its total volume (mass) not included in production (crown, stumps and debarks). Note that a tree is cut only for the use of its timber part.

This factor was adapted in NEDCCS model of Forest Carbon Storage Calculations where the mass of 100% post-consumer wood was further divided into the useable timber ratio based on (softwood 51.2% and hardwood 46.4%) averaging out to 49%. In other words, the factor is to be included in the tree equivalence calculation as per the equation below: (Note that the 51% remaining of the tree has biomass energy and carbon captured that is not used in SDB) which SWI is manufacturing.

Actual Trees Conserved for Production = [(Mass of Timber per Year in Tons) * 1.97]/0.49

**Note that this factor was accounted in our negative carbon calculations*

3- Energy Factor Function to Location

The calculations done in WARM do not consider the initial water content of the post-consumer material which is directly related to the method of storage of the post-consumer raw wood. Keep in mind that the current manufacturer being case studied is located in Dubai, where the yearly precipitation level is low and thus water content of material does not exceed 10% compared to an average of 50% water content in different areas overseas. The generic manufacturers will have to account for the use of energy to evaporate 40% of the water content (a factor that is levelled in Dubai due to natural evaporation by ambient heat and direct sunlight). Factors known for evaporation are further divided into a- Heat Capacity of Water $C=4200 \text{ J/kgC}$ and b- Latent Heat of Vaporization of Water $L_v=2256 \text{ KJ/kg}$ for a normal mill harvesting trees.

Taking this a step ahead; and considering the evaporation of 1000 Liters of Water at Dubai ambient average Temperature of 35 degrees Celsius

a- Energy Required ($35^\circ\text{C} \rightarrow 100^\circ\text{C}$)

$$Q_1 = m * C * \Delta T$$

$$Q_1 = 1000 * 4200 * (100 - 35)$$

$$Q_1 = 1000 * 4200 * 65$$

$$Q_1 = 273,000,000 \text{ J} = 273,000 \text{ KJ}$$

b- Energy Required ($100^\circ\text{C} \rightarrow 100^\circ\text{C}$)

$$Q_2 = m * L_v$$

$$Q_2 = 1000 * 2256$$

$$Q_2 = 2,256,000 \text{ KJ}$$

c- At least the dryer is set at 180°C (outside Dubai Model); Energy Required ($180^\circ\text{C} \rightarrow 100^\circ\text{C}$)

$$Q_3 = m * C * \Delta T$$

$$Q_3 = 1000 * 1996 * (180 - 100)$$

$$Q_3 = 1000 * 1996 * 80$$

$$Q_3 = 159,680,000 \text{ J} = 159,680 \text{ KJ}$$

d- Total Energy Required to Evaporate 1000 Liters of Water

$$Q_T = Q_1 + Q_2 + Q_3$$

$$Q_T = 273,000 \text{ KJ} + 2,256,000 \text{ KJ} + 159,680 \text{ KJ}$$

$Q_T = 2,688,680 \text{ KJ/Ton} = 2,688.68 \text{ KJ/Kg}$ not accounting for heat losses and the energy of the dryer. (0% loss of heat noting that the efficiencies of heat loss increase in hotter weather than in cooler weather while drying the 10%; dryer efficiency is higher and is estimated to be at 5-7% if not less; equivalent fossil fuel had to be consumed in conventional “particle board” or composite wood material mills LCA.) This is not accounting for the heat absorbed by the drier, heat losses and the ejects of hot air into the atmosphere.

4- Energy Within Burning Chamber

Noting that energy used in boilers and furnaces is composed of less than 10% water dust by natural transport (as drying also occurs in blower driven pneumatics while transferring wood-dust-to energy). This factor allows for a more efficient furnace and boiler as increased water content vs wood within the boiler and furnace cools the chamber. Dry matter increases the efficiency of boiler chamber when compared to the conventional “particle board” or composite wood material 50-50 water content burning of wood. This is proven by the fact that the original supplier of the furnace estimated a consumption of 40 tons/24hr – at SWI premises the furnace runs on an average of 3 tons/24hr.

The above factor is neglected in Dubai’s case knowing that natural circumstances are doing the necessary and wood is received at 10% Water Content. WARM and NEDCCS model should calculate the factor of energy saved and the same factor should be accounted in the **Net Recycling Emissions** during the process. The same factor should consider that the combustion of wood at 10% water content is different than that of wood at 50% water content. Energy saving is also a factor knowing that wood at 10% water content has a lower flashpoint and energy release than that at 50% water content which reversible engages in cooling. (*Remark: Factor is to be estimated as per location and precipitation percentage.*)

5- Weight to Weight Ratio Effect on Landfilling

It is noticeable to note that landfilling in deserts is different than landfilling in other countries due to the water content of wood. 1 ton of wood at 50-50% water content has 50% carbon; whereas 1 ton of wood at 90-10% water content has 90% carbon – knowing that carbon is stored in dry matter only. The recycled ton in SWI premises diverted from the landfill has 900 kgs of carbon stored which is captured during manufacturing. This factor is to be accounted for in the Net Landfilling and Net Recycling factors modelled previously by WARM.

6- Re-recyclability Factor Modelling

The NEDCCS model dictates that the end-product should be re-recycled maintaining the same physical and mechanical properties. The factor of re-recyclability is further not accounted in the Forest Carbon Calculations and thus shall be taken into account; adding to that the reuse factor which as per WARM is calculated in $(N-1) * \text{Source Reduction Factor}$ with N being the number of times used and 1 being the initial use of the board. Noting that not all incoming material to SWI is directly recycled. During the segregation process, post-consumer wood which is still in a useable condition (pallets) are reused before sent for recycling. This adds to the Source Reduction, Forest Carbon Storage and Recycling factor extending the Life Cycle of the post-consumer raw material.

7- Major changes between the conventional manufacturing and SWI premises are noted out in the table below:

Table 27- Comparison of Conventional Manufacturing vs. NEDCCS

| Comparison (Conventional vs. NEDCCS) | | |
|---|--|--|
| | Conventional | NEDCCS |
| Raw Material Water Content | Location Dependent – Average of 50% | Average of 10% |
| Energy Required to Evaporate 1000 L of Water at 100% dryer Efficiency | 5688.68 KJ/Kg | Natural Evaporation by Sun to 10% average |
| Dryer Temperature and Efficiency and ambient temperature | Lower Efficiency at 50% WC (estimated at 40 tons/24hr) | Highly Efficient at 10% WC (estimated at 3tons/24hr) |
| Transportation and Harvesting of Raw Material | By manufacturer – through cutting controlled trees | Only accepts 100% post-consumer trees covering demands and allowing for natural carbon-capture |
| Source Reduction Factor | Doesn't engage | Engages in the plantation of virtual trees |
| Weight to Weight Factor | 50% Stored Carbon in Dry Matter at 50-50 WC | 90% Stored Carbon in Dry Matter at 90-10 WC |
| Oxygen Factor | Doesn't engage | Engages in the natural synthesis of oxygen (only model) |

The NEDCCS: RGW opens doors for nations worldwide to engage in as it has proven to have a positive economic impact. The return on investments as well as the positive effect on the environment would relieve many governments and economies worldwide. It provides an economical solution for climate change and commitments to UNFCCC programs by nations that endorsed the Paris Agreement. In addition, it would play in the favor of governments and would allow less withdrawals from the Convention thus providing a better future for the coming generations.

Steel Wood Industries operates from the desert dunes in Dubai. Thousands of Square miles of desert extend in the Middle East from the Arabian Gulf to North Africa. Forestation in this region is simply impossible and comes with a huge amount of positive GHG. Forestation requires a couple of factors to become feasible; good soil type, acceptable ambient temperatures and sweet water. Soil in deserts is made of desert sand which is not a good platform for vegetation. The transport of soil over existing desert sand results in positive carbon emissions. Temperatures reach up to 50 degrees centigrade in June, July and August in some areas in the UAE thus many plant species dry-out before benefitting from their natural carbon-capture cycle. Water is scarce and agriculture in desert areas where sweet water is scarce would require desalination plants from sea water for irrigation. The overall vegetation in desert regions is an expensive and almost impossible solution for climate change.

The NEDCCS: RGW model, however, can be implemented in these regions. We witness a lot of construction in real estate and thus imports of huge amounts of plywood for molding concrete for towers and buildings. Once these materials are reused and recycled, they enter the NEDCCS: RGW. The equivalent amount of negative carbon in the NEDCCS: RGW saves hundreds of thousands of trees annual. In other words, the tree equivalent saved by countries that cannot engage in a feasible vegetation can be considered as “Virtual-Trees” planted anywhere on the globe to cover the increased demands and lessen the tension from our forests. Noting that GHGs emissions will be extremely positive as water has the highest heat capacity of 4200 J/kgC compared to other liquids

known to humans. The NEDCCS: RGW would invite a multitude of countries in the Middle East, and dry States in North America, Australia, Africa etc. to make use of the post-consumer wood. Once the model becomes viral, we can be wishful and witness a decrease in Carbon Dioxide in the atmosphere by natural tree means and thus lower the concentration of GHG in the atmosphere with time and hopefully reach the reverse global warming before it is too late.

The need for SDB and the NEDCCS: RGW is now a global need. A multitude of restrictions in deforestation is now set by the UN and certain governments. The re-recyclability and thus the re-use of SDB can always play a role in covering demands. Our local studies for post-consumer wood which end up in landfills are millions of tons annually locally. This resource is now being buried and is converting valuable land into landfills.

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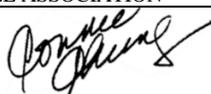
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