International Standard

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Environmental management — Life cycle assessment — Requirements and guidance for organizational life cycle assessment

Management environnemental — Analyse du cycle de vie — Exigences et recommandations relatives à l'analyse du cycle de vie organisationnelle

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO document should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

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For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see www.iso.org/iso/foreword.html.

This document was prepared by Technical Committee ISO/TC 207, *Environmental management*, Subcommittee SC 5, *Life cycle assessment*.

This first edition cancels and replaces ISO/TS 14072:2014, which has been technically revised.

The main changes are as follows:

— additional specifications on the organizational life cycle assessment (LCA);

— corrections of inconsistencies.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at www.iso.org/members.html.

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Introduction

In order to analyse the environmental performance of products, it has become standard to use a life cycle perspective to capture all impacts from resource extraction to the disposal of the product. The benefits and the potential of the life cycle approach are not limited to an application on products. While the life cycle assessment (LCA) methodology was originally developed for products, its application at the organizational level is becoming more and more relevant. However, an organizational LCA (OLCA) appears to be even more complex. There is more than one product life cycle to follow, as most organizations are engaged in many product life cycles to different degrees and a large part of environmental impact can reside outside the organization's gate, upstream and downstream of the value chain.

This document applies to LCA for organizations. It, therefore, extends the application of ISO 14040 and ISO 14044 to all the activities of the organization, meaning that the reporting unit of the system allows coverage of different products and unit processes of any organization within the same LCA study.

The choice of goal and scope by the organization during its LCA study is key to assisting this organization in making the relevant choices according to this document, including the products and unit processes that are studied, the related system boundary, and the time frame which is covered.

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Environmental management — Life cycle assessment — Requirements and guidance for organizational life cycle assessment

1 Scope

This document specifies additional requirements and gives guidance for an effective application of ISO 14040:2006 and ISO 14044:2006 to organizations.

This document provides:

— the application of life cycle assessment (LCA) principles and methodology to organizations;

— the benefits that LCA can bring to organizations by using LCA methodology at an organizational level;

— the system boundary;

— specific considerations when dealing with life cycle inventory (LCI), life cycle impact assessment (LCIA) and interpretation;

— the limitations regarding reporting, environmental declarations and comparative assertions.

This document is applicable to any organization that has interest in applying LCA. It is not intended for the interpretation of ISO 14001 and specifically covers the goals of ISO 14040 and ISO 14044.

This document is applicable to an organization for a given time period.

This document is applicable to all types of organizations. If properly justified, application of this document to segments or selected companies of an organization is possible.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO 14040:2006, *Environmental management — Life cycle assessment — Principles and framework*

ISO 14044:2006, *Environmental management — Life cycle assessment — Requirements and guidelines*

3 Terms and definitions

For the purposes of this document, the terms and definitions given in ISO 14040 and the following apply.

ISO and IEC maintain terminology databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at https://www.iso.org/obp

— IEC Electropedia: available at https://www.electropedia.org/

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