UL 3660

Guidelines Supporting the Evaluation of Nature Impacts of Products

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Guidelines Supporting the Evaluation of Nature Impacts of Products, UL 3660

First Edition, Dated August 24, 2026

Summary of Topics

This is the First Edition UL 3660, Guidelines Supporting the Evaluation of Nature Impacts of Products dated August 24, 2026.

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This Document consists of the First Edition.

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PART 1 – PRODUCT-AGNOSTIC REQUIREMENTS

INTRODUCTION

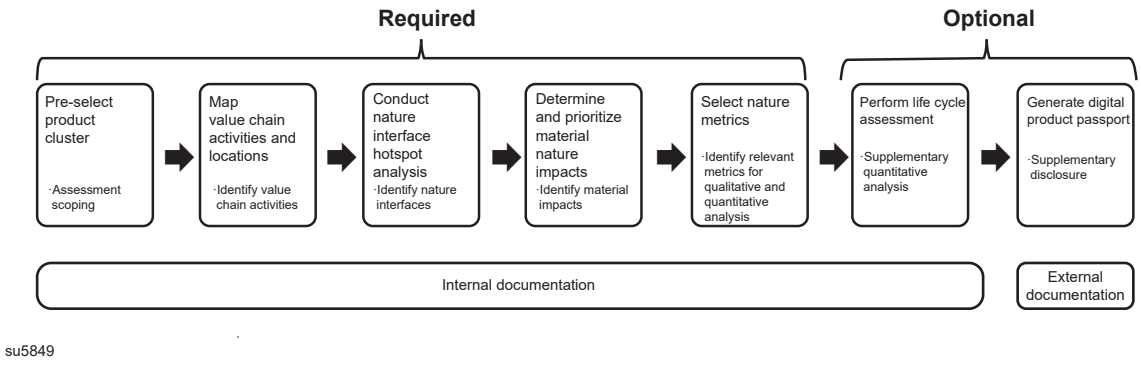
1 General

1.1 This Document is intended to support enterprises, including small and medium-sized enterprises (SMEs) and enterprises who do not directly design or produce products but are responsible for environmental impacts across different stages of the value chain, that face a growing challenge of identifying and assessing nature-related impacts of products across their lifecycles and value chains. These nature-related impacts include biodiversity loss, ecosystem degradation, and resource depletion, and are becoming more significant to business resilience and evolving stakeholder expectations.

1.2 To support consistent application, this Document outlines practical steps for evaluating nature and biodiversity impacts and communicating findings transparently. These steps include identifying impacts, assessing severity, quantifying footprints, and sharing information with stakeholders. A visual representation of the process flow is represented in Figure 1.1.

Figure 1.1

Assessment Process Flow



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1.3 This Document is intended to support enterprises in navigating ecological concerns by offering a structured approach that aligns with recognized frameworks. It is not a compliance standard or certification tool, but a resource to guide internal assessments and external reporting

1.4 Given the complexity of global supply chains, this Document aligns with leading international practices and is designed for consistent application across regions. The objective of this Document is to minimize nature-related impacts by:

a) Reducing ecological footprints and enhancing ecosystem resilience; and

b) Supporting the development of understanding around nature-related impacts that could inform enterprise strategies to prepare for emerging regulatory requirements or voluntary reporting frameworks.

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1.5 This Document requires the use of the most mature data available. Primary data shall be prioritized; secondary data may be used only when primary data is unavailable. Enterprises are encouraged to have data for the following metrics:

a) Inventory of products;

b) Value chain operations such as product inputs and from where they were sourced;

c) Enterprise production such as volume of production and sales revenue; and

d) Environmental metrics such as waste production and disposal and greenhouse gas emissions.

1.6 As nature-related data evolves rapidly, secondary data sources shall be selected which comply with the following criteria:

a) Transparent and reproducible, with clear methodology and limitations summarized;

b) Credible, sourced from recognized and authoritative sources;

c) Clear on data quality, including clarity on accuracy and completeness;

d) Decision-useful, supporting meaningful analysis and informed actions; and/or

e) Accessible, supporting data which can be obtained and used without undue barriers.

1.7 This Document is informed by the following existing frameworks:

a) The Taskforce on Nature-related Financial Disclosures (TNFD);

b) European Sustainability Reporting Standards (ESRS) from the Corporate Sustainability Reporting Directive (CSRD);

c) Science Based Targets Network (SBTN);

d) Portfolio Sustainability Assessment (PSA);

e) Carbon Disclosure Project (CDP);

f) Global Reporting Initiative (GRI) 101; and

g) The Natural Capital Protocol.

This Document does not offer direct guidance on how to comply with these mandatory and voluntary reporting frameworks.

1.8 Enterprises shall remain aware of and comply with environmental laws applicable to the countries where products are manufactured, imported, distributed, or sold.

2 Scope

2.1 This Document:

a) Provides a framework to identify and assess environmental impacts of products, including producing documentation of impact assessments and sustainability practices; and

b) Offers an approach for calculating nature-related impacts for a product using relevant metrics.

2.2 This Document does not cover:

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