

**SS ISO 14044:2022**  
**ISO 14044:2006, IDT**  
(ICS 13.020.10; 13.020.60)

**SINGAPORE STANDARD**

**Environmental management – Life cycle  
assessment – Requirements and guidelines**

**SS ISO 14044:2022**  
ISO 14044:2006, IDT  
(ICS 13.020.10; 13.020.60)

---

SINGAPORE STANDARD

**Environmental management – Life cycle  
assessment – Requirements and guidelines**

---

Published by Enterprise Singapore

All rights reserved. Unless otherwise specified, no part of this publication may be reproduced or utilised in any form or by any means, electronic or mechanical, including photocopying and microfilming, without permission in writing from Enterprise Singapore. Request for permission can be sent to: [standards@enterprisesg.gov.sg](mailto:standards@enterprisesg.gov.sg).

© ISO 2006  
© Enterprise Singapore 2022

ISBN 978-981-5042-60-3

## **National Foreword**

This Singapore Standard was prepared by the Working Group on GHG and Product Life Cycle set up by the Technical Committee on Environmental Management under the purview of the Environment and Resources Standards Committee.

This standard is an identical adoption of ISO 14044:2006, "Environmental management – Life cycle assessment – Requirements and guidelines", including the amendments to this edition, published by the International Organization for Standardization.

NOTE 1 – Where appropriate, the words "International Standard" are read as "Singapore Standard".

NOTE 2 – Reference to International/Overseas Standards are replaced by applicable Singapore Standards or Technical References.

NOTE 3 – Where numerical values are expressed as decimals, the comma is read as a full point.

Attention is drawn to the possibility that some of the elements of this Singapore Standard may be the subject of patent rights. Enterprise Singapore shall not be held responsible for identifying any or all of such patent rights.

### **NOTE**

1. *Singapore Standards (SSs) and Technical References (TRs) are reviewed periodically to keep abreast of technical changes, technological developments and industry practices. The changes are documented through the issue of either amendments or revisions. Where SSs are deemed to be stable, i.e. no foreseeable changes in them, they will be classified as "Mature Standards". Mature Standards will not be subject to further review, unless there are requests to review such standards.*
2. *An SS or TR is voluntary in nature except when it is made mandatory by a regulatory authority. It can also be cited in contracts making its application a business necessity. Users are advised to assess and determine whether the SS or TR is suitable for their intended use or purpose. If required, they should refer to the relevant professionals or experts for advice on the use of the document. Enterprise Singapore and the Singapore Standards Council shall not be liable for any damages whether directly or indirectly suffered by anyone or any organisation as a result of the use of any SS or TR. Although care has been taken to draft this standard, users are also advised to ensure that they apply the information after due diligence.*
3. *Compliance with a SS or TR does not exempt users from any legal obligations.*

# INTERNATIONAL STANDARD

# ISO 14044

First edition  
2006-07-01

---

---

## Environmental management — Life cycle assessment — Requirements and guidelines

*Management environnemental — Analyse du cycle de vie — Exigences  
et lignes directrices*



Reference number  
ISO 14044:2006(E)

© ISO 2006

**PDF disclaimer**

This PDF file may contain embedded typefaces. In accordance with Adobe's licensing policy, this file may be printed or viewed but shall not be edited unless the typefaces which are embedded are licensed to and installed on the computer performing the editing. In downloading this file, parties accept therein the responsibility of not infringing Adobe's licensing policy. The ISO Central Secretariat accepts no liability in this area.

Adobe is a trademark of Adobe Systems Incorporated.

Details of the software products used to create this PDF file can be found in the General Info relative to the file; the PDF-creation parameters were optimized for printing. Every care has been taken to ensure that the file is suitable for use by ISO member bodies. In the unlikely event that a problem relating to it is found, please inform the Central Secretariat at the address given below.

© ISO 2006

All rights reserved. Unless otherwise specified, no part of this publication may be reproduced or utilized in any form or by any means, electronic or mechanical, including photocopying and microfilm, without permission in writing from either ISO at the address below or ISO's member body in the country of the requester.

ISO copyright office  
Case postale 56 • CH-1211 Geneva 20  
Tel. + 41 22 749 01 11  
Fax + 41 22 749 09 47  
E-mail [copyright@iso.org](mailto:copyright@iso.org)  
Web [www.iso.org](http://www.iso.org)

Published in Switzerland

## Contents

Page

<b>Foreword</b> .....	<b>iv</b>
<b>Introduction</b> .....	<b>v</b>
<b>1 Scope</b> .....	<b>1</b>
<b>2 Normative references</b> .....	<b>1</b>
<b>3 Terms and definitions</b> .....	<b>1</b>
<b>4 Methodological framework for LCA</b> .....	<b>6</b>
<b>4.1 General requirements</b> .....	<b>6</b>
<b>4.2 Goal and scope definition</b> .....	<b>7</b>
<b>4.3 Life cycle inventory analysis (LCI)</b> .....	<b>11</b>
<b>4.4 Life cycle impact assessment (LCIA)</b> .....	<b>16</b>
<b>4.5 Life cycle interpretation</b> .....	<b>23</b>
<b>5 Reporting</b> .....	<b>27</b>
<b>5.1 General requirements and considerations</b> .....	<b>27</b>
<b>5.2 Additional requirements and guidance for third-party reports</b> .....	<b>28</b>
<b>5.3 Further reporting requirements for comparative assertion intended to be disclosed to the public</b> .....	<b>30</b>
<b>6 Critical review</b> .....	<b>31</b>
<b>6.1 General</b> .....	<b>31</b>
<b>6.2 Critical review by internal or external expert</b> .....	<b>31</b>
<b>6.3 Critical review by panel of interested parties</b> .....	<b>31</b>
<b>Annex A (informative) Examples of data collection sheets</b> .....	<b>33</b>
<b>Annex B (informative) Examples of life cycle interpretation</b> .....	<b>36</b>
<b>Bibliography</b> .....	<b>46</b>

## **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.

International Standards are drafted in accordance with the rules given in the ISO/IEC Directives, Part 2.

The main task of technical committees is to prepare International Standards. Draft International Standards adopted by the technical committees are circulated to the member bodies for voting. Publication as an International Standard requires approval by at least 75 % of the member bodies casting a vote.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights.

ISO 14044 was prepared by Technical Committee ISO/TC 207, *Environmental management*, Subcommittee SC 5, *Life cycle assessment*.

This first edition of ISO 14044, together with ISO 14040:2006, cancels and replaces ISO 14040:1997, ISO 14041:1998, ISO 14042:2000 and ISO 14043:2000, which have been technically revised.

## Introduction

The increased awareness of the importance of environmental protection, and the possible impacts associated with products<sup>1)</sup>, both manufactured and consumed, has increased interest in the development of methods to better understand and address these impacts. One of the techniques being developed for this purpose is life cycle assessment (LCA).

LCA can assist in

- identifying opportunities to improve the environmental performance of products at various points in their life cycle,
- informing decision-makers in industry, government or non-government organizations (e.g. for the purpose of strategic planning, priority setting, product or process design or redesign),
- the selection of relevant indicators of environmental performance, including measurement techniques, and
- marketing (e.g. implementing an ecolabelling scheme, making an environmental claim, or producing an environmental product declaration).

LCA addresses the environmental aspects and potential environmental impacts<sup>2)</sup> (e.g. use of resources and environmental consequences of releases) throughout a product's life cycle from raw material acquisition through production, use, end-of-life treatment, recycling and final disposal (i.e. cradle-to-grave).

There are four phases in an LCA study:

- a) the goal and scope definition phase,
- b) the inventory analysis phase,
- c) the impact assessment phase, and
- d) the interpretation phase.

The scope, including system boundary and level of detail, of an LCA depends on the subject and the intended use of the study. The depth and the breadth of LCA can differ considerably depending on the goal of a particular LCA.

The life cycle inventory analysis phase (LCI phase) is the second phase of LCA. It is an inventory of input/output data with regard to the system being studied. It involves the collection of the data necessary to meet the goals of the defined study.

The life cycle impact assessment phase (LCIA) is the third phase of the LCA. The purpose of LCIA is to provide additional information to help assess a product system's LCI results so as to better understand their environmental significance.

---

1) In this International Standard, the term "product" includes services.

2) The "potential environmental impacts" are relative expressions, as they are related to the functional unit of a product system.

**ISO 14044:2006(E)**

Life cycle interpretation is the final phase of the LCA procedure, in which the results of an LCI or an LCIA, or both, are summarized and discussed as a basis for conclusions, recommendations and decision-making in accordance with the goal and scope definition.

There are cases where the goal of an LCA may be satisfied by performing only an inventory analysis and an interpretation. This is usually referred to as an LCI study.

This International Standard covers two types of studies: life cycle assessment studies (LCA studies) and life cycle inventory studies (LCI studies). LCI studies are similar to LCA studies but exclude the LCIA phase. LCI are not to be confused with the LCI phase of an LCA study.

Generally, the information developed in an LCA or LCI study can be used as part of a much more comprehensive decision process. Comparing the results of different LCA or LCI studies is only possible if the assumptions and context of each study are equivalent. Therefore this International Standard contains several requirements and recommendations to ensure transparency on these issues.

LCA is one of several environmental management techniques (e.g. risk assessment, environmental performance evaluation, environmental auditing, and environmental impact assessment) and might not be the most appropriate technique to use in all situations. LCA typically does not address the economic or social aspects of a product, but the life cycle approach and methodologies described in this International Standard may be applied to these other aspects.

This International Standard, like other International Standards, is not intended to be used to create non-tariff trade barriers or to increase or change an organization's legal obligations.

# Environmental management — Life cycle assessment — Requirements and guidelines

## 1 Scope

This International Standard specifies requirements and provides guidelines for life cycle assessment (LCA) including

- a) the goal and scope definition of the LCA,
- b) the life cycle inventory analysis (LCI) phase,
- c) the life cycle impact assessment (LCIA) phase,
- d) the life cycle interpretation phase,
- e) reporting and critical review of the LCA,
- f) limitations of the LCA,
- g) relationship between the LCA phases, and
- h) conditions for use of value choices and optional elements.

This International Standard covers life cycle assessment (LCA) studies and life cycle inventory (LCI) studies.

The intended application of LCA or LCI results is considered during the goal and scope definition, but the application itself is outside the scope of this International Standard.

This International Standard is not intended for contractual or regulatory purposes or registration and certification.

## 2 Normative references

The following referenced documents are indispensable for the application 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*