Environmental management — Life cycle assessment — Illustrative examples on how to apply ISO 14044 to goal and scope definition and inventory analysis
## Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foreword</td>
<td>vi</td>
</tr>
<tr>
<td>Introduction</td>
<td>vi</td>
</tr>
<tr>
<td>1 Scope</td>
<td>1</td>
</tr>
<tr>
<td>2 General</td>
<td>1</td>
</tr>
<tr>
<td>3 Examples of developing functions, functional units and reference flows</td>
<td>3</td>
</tr>
<tr>
<td>3.1 Context of ISO 14044</td>
<td>3</td>
</tr>
<tr>
<td>3.2 Overview</td>
<td>3</td>
</tr>
<tr>
<td>3.3 Identification of functions</td>
<td>5</td>
</tr>
<tr>
<td>3.4 Selection of functions and definition of functional unit</td>
<td>5</td>
</tr>
<tr>
<td>3.5 Identification of performance of the product and determination of the reference flow</td>
<td>6</td>
</tr>
<tr>
<td>3.6 Additional examples</td>
<td>6</td>
</tr>
<tr>
<td>4 Examples of distinguishing functions of comparative systems</td>
<td>6</td>
</tr>
<tr>
<td>4.1 Context of ISO 14044</td>
<td>6</td>
</tr>
<tr>
<td>4.2 Overview</td>
<td>7</td>
</tr>
<tr>
<td>4.3 Identification and selection of functions</td>
<td>8</td>
</tr>
<tr>
<td>4.4 Equivalence of reference flows</td>
<td>9</td>
</tr>
<tr>
<td>4.5 Adjusting for performance differences</td>
<td>10</td>
</tr>
<tr>
<td>5 Examples of establishing inputs and outputs of unit processes and system boundaries</td>
<td>11</td>
</tr>
<tr>
<td>5.1 Context of ISO 14044</td>
<td>11</td>
</tr>
<tr>
<td>5.2 Overview</td>
<td>12</td>
</tr>
<tr>
<td>5.3 Determining the product system’s unit processes and their boundaries</td>
<td>12</td>
</tr>
<tr>
<td>5.4 Initial collection of data at each unit processes</td>
<td>15</td>
</tr>
<tr>
<td>5.5 Initial estimate of material and energy flows</td>
<td>16</td>
</tr>
<tr>
<td>5.6 Applying decision rules</td>
<td>18</td>
</tr>
<tr>
<td>5.7 Inputs, outputs and system boundaries established</td>
<td>19</td>
</tr>
<tr>
<td>6 Examples of avoiding allocation</td>
<td>19</td>
</tr>
<tr>
<td>6.1 Context of ISO 14044</td>
<td>19</td>
</tr>
<tr>
<td>6.2 Overview</td>
<td>20</td>
</tr>
<tr>
<td>6.3 Example of allocation avoidance by dividing the unit process to be allocated into two or more processes</td>
<td>21</td>
</tr>
<tr>
<td>6.4 Example of allocation avoidance by expanding the boundaries for comparison of systems with different outputs</td>
<td>21</td>
</tr>
<tr>
<td>7 Examples of allocation</td>
<td>23</td>
</tr>
<tr>
<td>7.1 Context of ISO 14044</td>
<td>23</td>
</tr>
<tr>
<td>7.2 Overview</td>
<td>24</td>
</tr>
<tr>
<td>7.3 Description of the examples</td>
<td>24</td>
</tr>
<tr>
<td>8 Example of applying allocation procedures for recycling</td>
<td>27</td>
</tr>
<tr>
<td>8.1 Context of ISO 14044</td>
<td>27</td>
</tr>
<tr>
<td>8.2 Overview</td>
<td>28</td>
</tr>
<tr>
<td>8.3 Description of the examples</td>
<td>29</td>
</tr>
<tr>
<td>9 Examples of conducting data quality assessment</td>
<td>38</td>
</tr>
<tr>
<td>9.1 Context of ISO 14044</td>
<td>38</td>
</tr>
<tr>
<td>9.2 Overview</td>
<td>39</td>
</tr>
<tr>
<td>9.3 Data requirements to establish the specific listing of sites</td>
<td>40</td>
</tr>
<tr>
<td>9.4 Requirements to characterize the quality of the data</td>
<td>41</td>
</tr>
</tbody>
</table>
10 Examples of performing sensitivity analysis..........................................................................................43
10.1 Context of ISO 14044..................................................................................................................................43
10.2 Overview..............................................................................................................................................43
10.3 Description of the examples.................................................................................................................44
Bibliography......................................................................................................................................................48
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.

In exceptional circumstances, when a technical committee has collected data of a different kind from that which is normally published as an International Standard (“state of the art”, for example), it may decide by a simple majority vote of its participating members to publish a Technical Report. A Technical Report is entirely informative in nature and does not have to be reviewed until the data it provides are considered to be no longer valid or useful.

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/TR 14049 was prepared by Technical Committee ISO/TC 207, Environmental management, Subcommittee SC 5, Life cycle assessment.

This second edition cancels and replaces the first edition (ISO/TR 14049:2000), which has been technically revised.
Introduction

The heightened awareness of the importance of environmental protection, and the possible impacts associated with products manufactured and consumed, has increased the interest in the development of methods to better comprehend and reduce these impacts. One of the techniques being developed for this purpose is Life Cycle Assessment (LCA). To facilitate a harmonized approach, a family of standards on life cycle assessment (LCA), including ISO 14040, ISO 14044 and this Technical Report, is being developed by ISO. These International Standards describe principles of conducting and reporting LCA studies with certain minimal requirements.

This Technical Report provides supplemental information to ISO 14044:2006, based on several examples on key areas of ISO 14044 in order to enhance the understanding of the requirements of ISO 14044.

With respect to the various phases of LCA, methodological requirements for conducting LCA studies are provided in ISO 14040 and ISO 14044.
Environmental management — Life cycle assessment — Illustrative examples on how to apply ISO 14044 to goal and scope definition and inventory analysis

1 Scope

This Technical Report provides examples about practices in carrying out a life cycle inventory analysis (LCI) as a means of satisfying certain provisions of ISO 14044:2006. These examples are only a sample of the possible cases satisfying the provisions of ISO 14044. They offer “a way” or “ways” rather than the “unique way” for the application of ISO 14044. These examples reflect only portions of a complete LCI study.

2 General

The examples focus on six key areas of ISO 14044:2006 as indicated in Table 1.

In some key areas there is more than one example. The reason is that in many cases more than one practice exists. The decision about the application of one or the other practices is goal dependent and can vary e.g. from the product system under investigation or in the stages over the life cycle. The examples are described in the context of the corresponding provisions of ISO 14044 and with the specific use.

In the description of the different cases, whenever possible, the following structure has been adopted:

- context of ISO 14044;
- overview;
- description of the examples.