

**a practical guide**  
for SMEs

# ISO 14046

Environmental management  
Water footprint



ITC

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for SMEs

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Water footprint



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Views expressed in this publication are those of the authors and do not necessarily reflect those of ISO and ITC.



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# Foreword

Water is key to life, for both humans and ecosystems. However, due to growing pressure in several parts of the world, mainly from human activity, more water is being used than is being replenished.

Water availability, both in terms of quantity and quality, is recognized as a key global issue by the United Nations. Several of the United Nations' Sustainable Development Goals (SDGs) are in fact linked to water. For example, Goals nº 6 and nº 14 are about clean water and sanitation, and life below water, respectively.

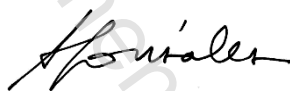
To address the issues of both water shortages and the pollution of water bodies, it is critical that we have correct and relevant data.

Businesses (both directly and indirectly through their supply chain), communities and customers have started to request quantitative information about how their production processes place pressure on water resources, in order to understand and tackle issues under their responsibility. Such quantitative information is known under the concept of water footprinting. A water footprint is a metric(s) that quantifies the potential environmental impacts related to water, accounting for both water consumption and water pollution as well as considering the influence of location, timing and other relevant information.

This document targets practitioners from various backgrounds, such as large companies, public authorities, non-governmental organizations, academic and research groups as well as small and medium enterprises (SMEs). Its intention is not to detail and interpret each chapter of ISO 14046, but to provide practical guidance for carrying out a water footprint assessment.

With a view to helping SMEs improve their preparedness and effectively assess their water footprint, ISO and the International Trade Centre have decided to join efforts and develop this guide on ISO 14046:2014. This publication aims to help SMEs better understand the requirements of ISO 14046:2014, develop a sustainable approach to water use through the assessment of their water footprint, and to align their practices according to the International Standard.

This handbook will serve as a practical tool and a useful resource for practitioners in their efforts to understand better their dependence on water, and look at alternatives with less impact. It is an important roadmap to help SMEs and policymakers measure better, meet aspects of the SDGs and contribute to a more effective sustainable management of our shared resources.



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# 1 Scope

The aim of this handbook is to help practitioners assess impacts related to water use (water footprint) in the application of ISO 14046:2014. Its audience is broad in that concepts described are applicable to large companies, public authorities, non-governmental organizations, academic and research groups as well as for small and medium enterprises (SMEs). It is not intended to detail and interpret each chapter of ISO 14046, but to provide practical guidance for carrying out a water footprint assessment. As a result, not all clauses and topics of ISO 14046 are covered in this guide. The topics of this guide were selected based on the main steps defined in ISO 14046, but also on those that are the most open to interpretation as well as those that influence most the results.

This guide can be used in addition to ISO 14046 and ISO/TR 14073:2017. ISO/TR 14073 is a Technical report that shows examples of application of water footprint and that discusses some typical challenges in water footprint.