

INTERNATIONAL  
STANDARD

ISO  
14050

Fourth edition  
2020-07

---

---

---

**Environmental management —  
Vocabulary**

*Management environnemental — Vocabulaire*



Reference number  
ISO 14050:2020(E)

© ISO 2020



**COPYRIGHT PROTECTED DOCUMENT**

© ISO 2020

All rights reserved. Unless otherwise specified, or required in the context of its implementation, no part of this publication may be reproduced or utilized otherwise in any form or by any means, electronic or mechanical, including photocopying, or posting on the internet or an intranet, without prior written permission. Permission can be requested from either ISO at the address below or ISO's member body in the country of the requester.

ISO copyright office  
CP 401 • Ch. de Blandonnet 8  
CH-1214 Vernier, Geneva  
Phone: +41 22 749 01 11  
Email: [copyright@iso.org](mailto:copyright@iso.org)  
Website: [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>
3.1 General terms relating to management systems.....	1
3.2 General terms relating to environmental management.....	3
3.3 Terms relating to environmental management systems.....	6
3.4 Terms relating to verification, validation and audit.....	6
3.5 Terms relating to product systems.....	10
3.6 Terms relating to life cycle assessment.....	12
3.7 Terms relating to environmental labelling, declarations and communication.....	17
3.8 Terms relating to climate change and climate action.....	19
3.9 Terms relating to greenhouse gases.....	21
3.10 Terms relating to water footprint.....	25
3.11 Terms relating to carbon footprint.....	27
3.12 Terms relating to economy and finance.....	27
<b>Annex A (informative) Concept relations and concept systems</b> .....	<b>32</b>
<b>Bibliography</b> .....	<b>55</b>
<b>Alphabetical index</b> .....	<b>57</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.

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 documents 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](http://www.iso.org/directives)).

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. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see [www.iso.org/patents](http://www.iso.org/patents)).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

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](http://www.iso.org/iso/foreword.html).

This document was prepared by Technical Committee ISO/TC 207, *Environmental management*, in collaboration with the European Committee for Standardization (CEN) Technical Committee CEN/SS S26, *Environmental management*, in accordance with the Agreement on technical cooperation between ISO and CEN (Vienna Agreement).

This fourth edition cancels and replaces the third edition (ISO 14050:2009), which has been technically revised. The fourth edition is structured differently from the third edition. It presents a more generic vocabulary of environmental management terminology.

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](http://www.iso.org/members.html).

## Introduction

Communication is important in the implementation and operation of environmental management systems. This communication will be most effective if there is a common understanding of the terms used.

To simplify the harmonization of terms and definitions in the field of environmental management, each terminological entry in this document contains a generic term and its definition. Notes to entry and examples have been included only in a few cases to provide additional information or clarification.

The terminology is arranged in subclauses, each representing a specific sub-domain. The sequence of the term entries corresponds to the concept diagrams in [Annex A](#).

This document has been developed in close cooperation with the committees and working groups involved in the development and revision of the ISO 14000 family of standards. A list of published documents in the ISO 14000 family of standards is presented in the Bibliography.



# Environmental management — Vocabulary

## 1 Scope

This document defines terms used in documents in the fields of environmental management systems and tools in support of sustainable development. These include management systems, auditing and other types of assessment, communications, footprinting studies, greenhouse gas mitigation and adaptation to climate change.

## 2 Normative references

There are no normative references in this document.

## 3 Terms and definitions

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

- ISO Online browsing platform: available at <https://www.iso.org/obp>
- IEC Electropedia: available at <http://www.electropedia.org/>

### 3.1 General terms relating to management systems

#### 3.1.1

##### **organization**

person or group of people that has its own functions with responsibilities, authorities and relationships to achieve its *objectives* (3.1.6)

#### 3.1.2

##### **interested party**

stakeholder

person or *organization* (3.1.1) that can affect, be affected by, or perceive itself to be affected by a decision or activity

#### 3.1.3

##### **top management**

person or group of people who directs and controls an *organization* (3.1.1) at the highest level

#### 3.1.4

##### **management system**

set of interrelated or interacting elements of an *organization* (3.1.1) to establish *policies* (3.1.5) and *objectives* (3.1.6), as well as *processes* (3.1.9) to achieve those objectives

#### 3.1.5

##### **policy**

intentions and direction of an *organization* (3.1.1), as formally expressed by its *top management* (3.1.3)

#### 3.1.6

##### **objective**

result to be achieved

#### 3.1.7

##### **risk**

effect of uncertainty

**3.1.8**

**hazard**

potential source of injury or damage to the health of people, or damage to property or the environment ([3.2.2](#))

**3.1.9**

**process**

set of interrelated or interacting activities that uses or transforms inputs to deliver a result

**3.1.10**

**competence**

ability to apply knowledge and skills to achieve intended results

**3.1.11**

**documented information**

information required to be controlled and maintained by an *organization* ([3.1.1](#)) and the medium on which it is contained

**3.1.12**

**performance**

measurable result

**3.1.13**

**continual improvement**

recurring activity to enhance *performance* ([3.1.12](#))

**3.1.14**

**effectiveness**

extent to which planned activities are realized and planned results achieved

**3.1.15**

**requirement**

need or expectation that is stated, generally implied or obligatory

**3.1.16**

**conformity**

fulfilment of a *requirement* ([3.1.15](#))

**3.1.17**

**nonconformity**

non-fulfilment of a *requirement* ([3.1.15](#))

**3.1.18**

**corrective action**

action to eliminate the cause(s) of a *nonconformity* ([3.1.17](#)) and to prevent recurrence

**3.1.19**

**audit**

systematic and independent *process* ([3.1.9](#)) for obtaining evidence and evaluating it objectively to determine the extent to which the *audit criteria* ([3.4.44](#)) are fulfilled

**3.1.20**

**measurement**

*process* ([3.1.9](#)) to determine a value

**3.1.21**

**monitoring**

determining the status of a system, a *process* ([3.1.9](#)) or an activity

## 3.2 General terms relating to environmental management

### 3.2.1

#### **environmental management**

set of coordinated activities within an *organization* (3.1.1) related to its *environmental aspects* (3.2.20)

### 3.2.2

#### **environment**

surroundings in which an *organization* (3.1.1) operates, including air, water, *land* (3.8.16), *natural resources* (3.2.5), flora, fauna, humans and their interrelationships

### 3.2.3

#### **ecosystem**

dynamic complex of communities of plants, animals and microorganisms and their non-living environment, interacting as a functional entity

### 3.2.4

#### **ecosystem service**

benefit people obtain from one or several *ecosystems* (3.2.3)

### 3.2.5

#### **natural resource**

part of nature that provides benefits to humans or underpins human well-being

### 3.2.6

#### **environmental baseline**

state of the *environment* (3.2.2) without the change that is considered

### 3.2.7

#### **target group**

*interested party* (3.1.2) or interested parties selected as the focus of an *organization's* (3.1.1) *environmental communication* (3.7.19) activity

### 3.2.8

#### **third party**

person or body that is recognized as being independent of the parties involved, as concerns the issues in question

### 3.2.9

#### **sustainable development**

development that meets the needs of the present without compromising the ability of future generations to meet their own needs

### 3.2.10

#### **prevention of pollution**

use of *processes* (3.1.9), practices, techniques, materials, *products* (3.5.12), or energy to avoid, reduce or control (separately or in combination) the creation, emission or discharge of any type of pollutant or waste, in order to reduce adverse *environmental impacts* (3.2.22)

### 3.2.11

#### **area of concern**

aspect of the natural environment, human health or resources of interest to society

### 3.2.12

#### **environmental topic area**

area of interest or concern for *environmental management* (3.2.1) in an *organization* (3.1.1) in relation to its surroundings

### 3.2.13

#### **methodology**

set of means or *procedures* (3.3.6) used for a specific purpose

**3.2.14**

**transparency**

open, comprehensive and understandable presentation of information

**3.2.15**

**benchmark**

reference point against which comparisons can be made

**3.2.16**

**equity share**

extent of the rights an *organization* (3.1.1) has to the *risks* (3.1.7) and rewards from an operation based on its equity interest

**3.2.17**

**local authority**

public body given the authority by legislation or directives of a higher level of government to set general *policies* (3.1.5), plans or *requirements* (3.1.15)

**3.2.18**

**site**

location with geographical boundaries and on which activities under the control of an *organization* (3.1.1) can be carried out

**3.2.19**

**facility**

single installation, set of installations or production *processes* (3.1.9) (stationary or mobile), which can be defined within a single geographical boundary, organizational unit or production process

**3.2.20**

**environmental aspect**

element of an *organization's* (3.1.1) activities or *products* (3.5.12) that interacts or can interact with the *environment* (3.2.2)

**3.2.21**

**environmental impact pathway**

series of consecutive, causal relationships, ultimately starting at an *environmental aspect* (3.2.20) and ending at an *environmental impact* (3.2.22)

**3.2.22**

**environmental impact**

change to the *environment* (3.2.2), whether adverse or beneficial, including possible consequences, wholly or partially resulting from an *organization's* (3.1.1) *environmental aspects* (3.2.20)

**3.2.23**

**environmental impact factor**

quantity of *environmental impact* (3.2.22) per quantity of *environmental aspect* (3.2.20)

**3.2.24**

**indicator**

quantitative, qualitative or binary variable that can be measured, calculated or described, representing the status of operations, management, conditions or impacts

**3.2.25**

**key performance indicator**

**KPI**

*indicator* (3.2.24) of *performance* (3.1.12) deemed by an *organization* (3.1.1) to be significant and giving prominence and attention to certain aspects of operations, management, conditions or impacts

**3.2.26****combined indicator**

*indicator (3.2.24) that includes information on more than one aspect of operations, management, conditions or impacts*

**3.2.27****environmental performance**

*performance (3.1.12) related to the management of environmental aspects (3.2.20)*

**3.2.28****environmental performance evaluation****EPE**

*process (3.1.9) to facilitate management decisions regarding an organization's (3.1.1) environmental performance (3.2.27) by selecting indicators (3.2.24), collecting and analysing data, assessing information against environmental performance criteria, reporting and communicating, and periodically reviewing and improving this process*

**3.2.29****environmental performance indicator****EPI**

*indicator (3.2.24) that provides information about an organization's (3.1.1) environmental performance (3.2.27)*

**3.2.30****management performance indicator****MPI**

*environmental performance indicator (3.2.29) that provides information about the management efforts to influence an organization's (3.1.1) environmental performance (3.2.27)*

**3.2.31****operational performance indicator****OPI**

*environmental performance indicator (3.2.29) that provides information about the environmental performance (3.2.27) of an organization's (3.1.1) operation*

**3.2.32****environmental condition indicator**

*indicator (3.2.24) that provides information about the local, regional, national or global environmental condition (3.2.33)*

**3.2.33****environmental condition**

*state or characteristic of the environment (3.2.2) as determined at a certain point in time*

**3.2.34****sphere of influence**

*range or extent of political, contractual, economic or other relationships through which an organization (3.1.1) has the ability to affect the decisions or activities of individuals or organizations*

**3.2.35****trade-off**

*decision-making actions that select from various requirements (3.1.15) and alternative solutions on the basis of net benefit to interested parties (3.1.2)*

### 3.3 Terms relating to environmental management systems

#### 3.3.1

##### **environmental management system**

###### **EMS**

part of the *management system* (3.1.4) used to manage *environmental aspects* (3.2.20), fulfil *compliance obligations* (3.3.4), and address *risks* (3.1.7) and opportunities

#### 3.3.2

##### **environmental policy**

*policy* (3.1.5) related to *environmental performance* (3.2.27)

#### 3.3.3

##### **environmental objective**

*objective* (3.1.6) set by the *organization* (3.1.1) and consistent with its *environmental policy* (3.3.2)

#### 3.3.4

##### **compliance obligation**

legal requirement that an *organization* (3.1.1) has to comply with or other *requirement* (3.1.15) that an organization has to or chooses to comply with

#### 3.3.5

##### **maturity level**

level of achievement in the implementation process measured on a scale of maturity for *environmental management system* (3.3.1) elements

#### 3.3.6

##### **procedure**

specified way to carry out an activity or a *process* (3.1.9)

### 3.4 Terms relating to verification, validation and audit

#### 3.4.1

##### **verification**

conformity assessment

confirmation through the provision of *objective evidence* (3.4.32), that specified *requirements* (3.1.15) have been fulfilled

#### 3.4.2

##### **verification statement**

formal declaration of the outcome of a *verification* (3.4.1)

#### 3.4.3

##### **verification team**

one or more *verifiers* (3.4.5) conducting a *verification* (3.4.1), supported if needed by *technical experts* (3.4.36)

#### 3.4.4

##### **verification body**

*organization* (3.1.1) that performs *verifications* (3.4.1)

#### 3.4.5

##### **verifier**

competent and independent person or persons with responsibility for performing and reporting on a *verification* (3.4.1) process (3.1.9)

#### 3.4.6

##### **verification plan**

planning document detailing the implementation of *verification* (3.4.1)

**3.4.7****verification report**

document detailing a *verification* (3.4.1) and its results

**3.4.8****environmental claim verification**

confirmation of the validity of an *environmental claim* (3.7.3) using specific predetermined criteria and *procedures* (3.3.6) with an assurance of data reliability

**3.4.9****technology**

application of scientific knowledge, tools, techniques, crafts or systems in order to solve a problem or to achieve an *objective* (3.1.6), which can result in a *product* (3.5.12) or *process* (3.1.9)

**3.4.10****environmental technology**

*technology* (3.4.9) that either results in an *environmental added value* (3.4.12) or measures parameters that indicate an *environmental impact* (3.2.22)

**3.4.11****environmental technology verification**

*verification* (3.4.1) of the *performance* (3.1.12) of an *environmental technology* (3.4.10) by a *verifier* (3.4.5)

**3.4.12****environmental added value**

more beneficial or less adverse *environmental impact* (3.2.22) of a *technology* (3.4.9) with respect to the relevant alternative

**3.4.13****intrusive investigation**

sampling and testing requiring physical interference

**3.4.14****professional scepticism**

attitude that includes a questioning mind and a critical assessment of evidence

**3.4.15****completeness check**

*process* (3.1.9) of verifying whether information from the phases of a *life cycle assessment* (3.6.2) is sufficient for reaching conclusions in accordance with the goal and scope definition

**3.4.16****consistency check**

*process* (3.1.9) of verifying that the assumptions, methods and data are consistently applied throughout the study and are in accordance with the goal and scope definition performed before conclusions are reached

**3.4.17****sensitivity check**

*process* (3.1.9) to determine that the information obtained from a *sensitivity analysis* (3.6.25) is relevant for reaching conclusions, changing results, have influence on results and giving recommendations

**3.4.18****test body**

*organization* (3.1.1) providing an environment for testing, test implementation and means for performing and reporting on the testing

**3.4.19****test plan**

planning document detailing the principles, test methods, conditions, *procedures* (3.3.6) and *data quality* (3.6.46) required to carry out testing and to produce test data

**3.4.20**

**test report**

document describing conditions and results of testing, and usually including a description of or reference to *procedures* (3.3.6)

**3.4.21**

**validation**

confirmation through the provision of *objective evidence* (3.4.32) that the *requirements* (3.1.15) for a specific intended use or application have been fulfilled

**3.4.22**

**validation statement**

formal declaration of the outcome of a *validation* (3.4.21)

**3.4.23**

**validation team**

one or more *validators* (3.4.25) conducting a *validation* (3.4.21), supported if needed by *technical experts* (3.4.36)

**3.4.24**

**validation body**

*organization* (3.1.1) that performs *validations* (3.4.21)

**3.4.25**

**validator**

competent and independent person or persons with responsibility for performing a *validation* (3.4.21) and reporting on the results of the validation

**3.4.26**

**complaint**

expression of dissatisfaction, other than by appeal, by any person or *organization* (3.1.1) to another person or organization, relating to its activities, where a response is expected

**3.4.27**

**validation criteria**

*policy* (3.1.5), *procedure* (3.3.6) or *requirement* (3.1.15) used as a reference against which evidence is compared

**3.4.28**

**level of assurance**

degree of reliability the intended user requires in a *validation* (3.4.21) or *verification* (3.4.1)

**3.4.29**

**conflict of interest**

situation in which, because of other activities or relationships, impartiality in performing *validation* (3.4.21) or *verification* (3.4.1) activities is or could be compromised

**3.4.30**

**accreditation**

third-party attestation related to a *validation body* (3.4.24), *verification body* (3.4.4) or certification body conveying a formal demonstration of its *competence* (3.1.10) to carry out specific *validation* (3.4.21) or *verification* (3.4.1) tasks

**3.4.31**

**accreditation body**

authority that performs *accreditation* (3.4.30)

**3.4.32**

**objective evidence**

<audit> data supporting the existence or verity of something

**3.4.33****audit client**

*organization (3.1.1) or person requesting an audit (3.1.19)*

**3.4.34****auditee**

*organization (3.1.1) being audited*

**3.4.35****audit team**

one or more persons conducting an *audit (3.1.19)*, supported if needed by *technical experts (3.4.36)*

**3.4.36****technical expert**

person who provides specific knowledge on a specified subject

**3.4.37****auditor**

person who conducts an *audit (3.1.19)*

**3.4.38****combined audit**

*audit (3.1.19) carried out together at a single auditee (3.4.34) on two or more management systems (3.1.4)*

**3.4.39****joint audit**

*audit (3.1.19) carried out at a single auditee (3.4.34) by two or more auditing organizations (3.1.1)*

**3.4.40****internal audit**

*audit (3.1.19) where the audit team (3.4.35) belongs to the auditee (3.4.34)*

**3.4.41****audit programme**

set of one or more *audits (3.1.19)* planned for a specific time frame and directed towards a specific purpose

**3.4.42****audit scope**

extent and boundaries of an *audit (3.1.19)*

**3.4.43****audit plan**

description of the activities and arrangements for an *audit (3.1.19)*

**3.4.44****audit criteria**

set of *requirements (3.1.15)* used as a reference against which *objective evidence (3.4.32)* is compared

**3.4.45****audit evidence**

records, statements of fact or other information, which are relevant to the *audit criteria (3.4.44)* and verifiable

**3.4.46****audit findings**

results of the evaluation of the collected *audit evidence (3.4.45)* against *audit criteria (3.4.44)*

**3.4.47****audit conclusion**

outcome of an *audit (3.1.19)*, after consideration of the audit *objectives (3.1.6)* and all *audit findings (3.4.46)*

**3.4.48**

**certification**

third-party attestation related to an object of conformity assessment, with the exception of *accreditation* ([3.4.30](#))

[SOURCE: ISO/IEC 17000:2020, 7.6]

**3.4.49**

**environmental information validation**

process ([3.1.9](#)) to evaluate the reasonableness of the assumptions, limitations, and methods that support an *environmental information statement* ([3.4.51](#)) about the outcome of future activities

**3.4.50**

**environmental information verification**

process ([3.1.9](#)) for evaluating an *environmental information statement* ([3.4.51](#)) based on historical data and information to determine whether the statement is materially correct and conforms to criteria

**3.4.51**

**environmental information statement**

environmental information claim

declaration of environmental information

## 3.5 Terms relating to product systems

**3.5.1**

**product system**

collection of *unit processes* ([3.6.9](#)) with *elementary flows* ([3.6.12](#)) and *product flows* ([3.5.3](#)), performing one or more defined functions and which models the *life cycle* ([3.6.1](#)) of a *product* ([3.5.12](#))

**3.5.2**

**process energy**

energy input required for operating the *process* ([3.1.9](#)) or equipment within a *unit process* ([3.6.9](#)), excluding energy inputs for production and delivery of the process energy itself

**3.5.3**

**product flow**

*products* ([3.5.12](#)) entering from or leaving to another *product system* ([3.5.1](#))

**3.5.4**

**energy use**

manner or kind of application of energy

**3.5.5**

**product system value**

worth or desirability ascribed to a *product system* ([3.5.1](#))

**3.5.6**

**product system value indicator**

numerical quantity representing the *product system value* ([3.5.5](#))

**3.5.7**

**product standard**

standard that specifies *requirements* ([3.1.15](#)) to be fulfilled by a *product* ([3.5.12](#)) or group of products to establish its *fitness for purpose* ([3.5.8](#))

**3.5.8**

**fitness for purpose**

ability of a *product* ([3.5.12](#)) or a *process* ([3.1.9](#)) to serve a defined purpose under specific conditions

**3.5.9****product environmental criteria**

<environmental labelling> environmental *requirements* (3.1.15) that the *product* (3.5.12) has to meet in order to be awarded an *environmental label* (3.7.1)

**3.5.10****product environmental aspect**

element of a *product* (3.5.12) that, during its *life cycle* (3.6.1), can interact with the *environment* (3.2.2)

**3.5.11****performance tracking of an organization**

comparison of the *performance* (3.1.12) of the same *organization's* (3.1.1) *products* (3.5.12) and *unit processes* (3.6.9) over time, based on the same time period, *system boundary* (3.6.8) and reporting unit

**3.5.12****product**

any goods or service

**3.5.13****co-product**

*product* (3.5.12) coming from the same *unit process* (3.6.9) or *product system* (3.5.1) as one or more other products

**3.5.14****intermediate product**

output from a *unit process* (3.6.9) within a system that is input to one or more other unit process(es) within the same system, where it is transformed

**3.5.15****final product**

*product* (3.5.12) that requires no additional *transformation* (3.8.26) prior to its use

**3.5.16****service life**

period of time during which a *product* (3.5.12) in use meets or exceeds the *performance* (3.1.12) *requirements* (3.1.15)

**3.5.17****consumer**

individual member of the general public purchasing or using *products* (3.5.12) and property for private purposes

**3.5.18****raw material**

primary or secondary material that is used to produce a *product* (3.5.12)

**3.5.19****release**

emission to air or discharge to water or soil

**3.5.20****design and development**

*process* (3.1.9) that transforms *requirements* (3.1.15) into a *product* (3.5.12)

**3.5.21****product function characteristic**

attribute or characteristic in the *performance* (3.1.12) and use of a *product* (3.5.12)

### 3.5.22

#### **ecodesign**

systematic approach that considers *environmental aspects* (3.2.20) in *design and development* (3.5.20) with the aim to reduce adverse *environmental impacts* (3.2.22) throughout the *life cycle* (3.6.1) of a *product* (3.5.12)

### 3.5.23

#### **recyclable**

characteristic of a *product* (3.5.12), including *packaging* (3.5.26) and associated components, that can be diverted from the waste stream through available *processes* (3.1.9) and programmes, and can be collected, processed and returned to use in the form of *raw materials* (3.5.18)

### 3.5.24

#### **upgradability**

characteristic of a *product* (3.5.12) that allows its modules or parts to be separately upgraded or replaced without having to replace the entire product

### 3.5.25

#### **double counting**

accounting for the inputs or outputs of a *process* (3.1.9) more than once

### 3.5.26

#### **packaging**

*product* (3.5.12) that is used to protect or contain another product during transportation, storage, marketing or use

### 3.5.27

#### **supply chain**

those involved, through upstream and downstream linkages, in activities delivering value in the form of a *product* (3.5.12) to different *interested parties* (3.1.2)

### 3.5.28

#### **value chain**

entire sequence of activities or parties that create or receive value through the provision of a *product* (3.5.12)

## 3.6 Terms relating to life cycle assessment

### 3.6.1

#### **life cycle**

consecutive and interlinked stages from *raw material* (3.5.18) acquisition or generation from *natural resources* (3.2.5) to final disposal

### 3.6.2

#### **life cycle assessment**

##### **LCA**

compilation and assessment of the inputs, outputs and the potential *environmental impacts* (3.2.22) of a *product system* (3.5.1) throughout its *life cycle* (3.6.1)

### 3.6.3

#### **life cycle inventory analysis**

phase of *life cycle assessment* (3.6.2) involving the compilation and quantification of inputs and outputs for a *product* (3.5.12) throughout its *life cycle* (3.6.1)

### 3.6.4

#### **life cycle inventory analysis result**

outcome of a *life cycle inventory analysis* (3.6.3) that catalogues the flows crossing the *system boundary* (3.6.8) and provides the starting point for *life cycle impact assessment* (3.6.5)

**3.6.5****life cycle impact assessment****LCIA**

phase of *life cycle assessment* (3.6.2) aimed at understanding and evaluating the magnitude and significance of the potential *environmental impacts* (3.2.22) for a *product system* (3.5.1) throughout the *life cycle* (3.6.1) of the *product* (3.5.12)

**3.6.6****life cycle interpretation**

phase of *life cycle assessment* (3.6.2) in which the findings of either the *life cycle inventory analysis* (3.6.3) or the *life cycle impact assessment* (3.6.5), or both, are evaluated in relation to the defined goal and scope in order to reach conclusions and recommendations

**3.6.7****functional unit**

quantified *performance* (3.1.12) of a *product system* (3.5.1) for use as a reference unit

**3.6.8****system boundary**

boundary based on a set of criteria specifying which *unit processes* (3.6.9) are part of the system under study

**3.6.9****unit process**

smallest element considered in the *life cycle inventory analysis* (3.6.3) for which input and output data are quantified

**3.6.10****ancillary input**

material input that is used by the *unit process* (3.6.9) producing the *product* (3.5.12), but which does not constitute part of the product

**3.6.11****feedstock energy**

heat of combustion of a *raw material* (3.5.18) input that is not used as an energy source to a *product system* (3.5.1), expressed in terms of higher heating value or lower heating value

**3.6.12****elementary flow**

material or energy entering the system being studied that has been drawn from the *environment* (3.2.2) without previous human *transformation* (3.8.26), or material or energy leaving the system being studied that is released into the environment without subsequent human transformation

**3.6.13****energy flow**

input to or output from a *unit process* (3.6.9), an *information module* (3.6.47) or a *product system* (3.5.1), quantified in energy units

**3.6.14****intermediate flow**

*product flow* (3.5.3), *material flow* (3.12.30) or *energy flow* (3.6.13) occurring between *unit processes* (3.6.9) of the *product system* (3.5.1) being studied

**3.6.15****reference flow**

measure of the outputs from *processes* (3.1.9) in a given *product system* (3.5.1) required to fulfil the function expressed by the *functional unit* (3.6.7)

**3.6.16**

**allocation**

partitioning the input or output of a *process* (3.1.9) or a *product system* (3.5.1) between the product system under study and one or more other product systems

**3.6.17**

**environmental mechanism**

system of physical, chemical and biological *processes* (3.1.9) for a given *impact category* (3.6.18), linking the *life cycle inventory analysis results* (3.6.4) to category *indicators* (3.2.24) and to *category endpoints* (3.6.22)

**3.6.18**

**impact category**

<life cycle assessment> class representing environmental issues of concern to which *life cycle inventory analysis results* (3.6.4) can be assigned

**3.6.19**

**impact category indicator**

<life cycle assessment> quantifiable representation of *impact category* (3.6.18)

**3.6.20**

**weighting factor**

factor that is applied to convert an assigned *life cycle inventory analysis result* (3.6.4) or a life cycle *impact category indicator* (3.6.19) result to the common unit of the weighting indicator

**3.6.21**

**cut-off criteria**

specification of the amount of *material flow* (3.12.30) or *energy flow* (3.6.13) or the level of environmental significance associated with *unit processes* (3.6.9) or the *product system* (3.5.1) to be excluded from a study

**3.6.22**

**category endpoint**

attribute or aspect of the natural environment, human health or resources, which identifies an environmental issue giving cause for concern

**3.6.23**

**characterization factor**

factor derived from a characterization model, which is applied to convert an assigned *life cycle inventory analysis result* (3.6.4) to the common unit of the *category indicator* (3.2.24)

**3.6.24**

**uncertainty analysis**

systematic *procedure* (3.3.6) to quantify the uncertainty in the results of a *life cycle inventory analysis* (3.6.3) or *product system value* (3.5.5) assessment due to the cumulative effects of model imprecision, input uncertainty and data variability

**3.6.25**

**sensitivity analysis**

systematic *procedure* (3.3.6) for estimating the effects of the choices made regarding methods and data on the outcome of a study

**3.6.26**

**organizational life cycle assessment**

**OLCA**

compilation and evaluation of the inputs, outputs and potential *environmental impacts* (3.2.22) of the activities associated with an *organization* (3.1.1) as a whole or portion thereof adopting a *life cycle* (3.6.1) perspective

**3.6.27****critical review**

process intended to ensure *conformity* (3.1.16) of a *life cycle assessment* (3.6.2) or an *eco-efficiency* (3.6.48) assessment to the principles and *requirements* (3.1.15) of the relevant International Standards

**3.6.28****critical review statement**

conclusive document aggregating the conclusions from the reviewer(s) regarding the *life cycle assessment* (3.6.2) study, and stating unambiguously whether the life cycle assessment study is in conformance with the *requirements* (3.1.15)

**3.6.29****critical review report**

documentation of the *critical review* (3.6.27) process and its findings, including detailed comments from the reviewer(s) or the critical review panel, as well as corresponding responses from the practitioner of the *life cycle assessment* (3.6.2) study

**3.6.30****commissioner of the critical review**

*organization* (3.1.1) (or group of organizations) that finances the *critical review* (3.6.27) of the *life cycle assessment* (3.6.2) study

**3.6.31****independent external expert**

competent person, not employed in a full-time or part-time role by the commissioner of the *life cycle assessment* (3.6.2) study or the practitioner of the life cycle assessment study, and not involved in defining the scope of or conducting the life cycle assessment study

**3.6.32****independent internal expert**

competent person, employed in a full-time or part-time role by the commissioner of the *life cycle assessment* (3.6.2) study or by the practitioner of the life cycle assessment study, but not involved in defining the scope of or conducting the life cycle assessment study

**3.6.33****life cycle thinking**

life cycle perspective

**LCT**

consideration of the *environmental aspects* (3.2.20) relating to a *product* (3.5.12) during its entire *life cycle* (3.6.1)

**3.6.34****primary data**

quantified value of a *unit process* (3.6.9) or an activity obtained from a direct *measurement* (3.1.20) or a calculation based on direct measurements at the original source

**3.6.35****secondary data**

data that do not fulfil the *requirements* (3.1.15) for *primary data* (3.6.34)

**3.6.36****basic data**

data acquired from a data acquisition *process* (3.1.9)

**3.6.37****physical object**

identifiable entity in the real world, which is described by *basic data* (3.6.36)

**3.6.38**

**site-specific data**

data obtained from a direct *measurement* (3.1.20) or a calculation based on direct measurement at the original source within the *product system* (3.5.1)

**3.6.39**

**quantitative data**

numerical data item, which includes its unit

**3.6.40**

**quantitative information**

*quantitative data* (3.6.39) that has been processed or analysed to be meaningful for a specific purpose or *objective* (3.1.6)

**3.6.41**

**data generator**

person(s) or *organization(s)* (3.1.1) responsible for the modelling of the *process* (3.1.9) and the compilation or the updating of the data

**3.6.42**

**data documentation format**

structure of the documentation of data

**3.6.43**

**data documentor**

person(s) or *organization(s)* (3.1.1) responsible for entering the data into the *data documentation format* (3.6.42) in use

**3.6.44**

**data commissioner**

person(s) or *organization(s)* (3.1.1) that commissions the data collection and documentation

**3.6.45**

**data field**

container for specified data with a specified data type

**3.6.46**

**data quality**

characteristics of data that relate to their ability to satisfy stated *requirements* (3.1.15)

**3.6.47**

**information module**

compilation of data covering a *unit process* (3.6.9) or a combination of unit processes that are part of the *life cycle* (3.6.1) of a *product* (3.5.12)

**3.6.48**

**eco-efficiency**

aspect of sustainability relating the *environmental performance* (3.2.27) of a *product system* (3.5.1) to its *product system value* (3.5.5)

**3.6.49**

**eco-efficiency indicator**

measure relating *environmental performance* (3.2.27) of a *product system* (3.5.1) to its *product system value* (3.5.5)

**3.6.50**

**eco-efficiency profile**

*eco-efficiency* (3.6.48) assessment results relating the *life cycle impact assessment* (3.6.5) results to the *product system value* (3.5.5) assessment results

**3.6.51****comparative eco-efficiency assertion**

claim in *eco-efficiency* (3.6.48) regarding the superiority or equivalence of one *product* (3.5.12) versus a competitor's product that performs the same function

## 3.7 Terms relating to environmental labelling, declarations and communication

**3.7.1****environmental label**

claim that indicates the *environmental aspects* (3.2.20) of a *product* (3.5.12)

**3.7.2****ecolabelling body**

third-party body, and its agents, that conducts a *Type I environmental labelling programme* (3.7.8)

**3.7.3****environmental claim**

statement, symbol or graphic that indicates an *environmental aspect* (3.2.20) of a *product* (3.5.12), including any associated components and *packaging* (3.5.26)

**3.7.4****self-declared environmental claim**

*environmental claim* (3.7.3) that is made, without an independent third-party *certification* (3.4.48), by manufacturers, importers, distributors, retailers or anyone else likely to benefit from such a claim

**3.7.5****qualified environmental claim**

*environmental claim* (3.7.3) that is accompanied by an *explanatory statement* (3.7.6) to describe the limits of the claim

**3.7.6****explanatory statement**

explanation that is needed or given so that an *environmental claim* (3.7.3) can be properly understood by a purchaser, potential purchaser or user of the *product* (3.5.12)

**3.7.7****comparative assertion**

*environmental claim* (3.7.3) regarding the superiority or equivalence of one *product* (3.5.12) versus a competing product that performs the same function

**3.7.8****Type I environmental labelling programme**

voluntary, multiple-criteria-based *third party* (3.2.8) programme that awards a licence that authorizes the use of *environmental labels* (3.7.1) on *products* (3.5.12) to indicate the overall environmental preferability of a product within a particular product category based on *life cycle* (3.6.1) considerations

**3.7.9****Type III environmental declaration**

environmental declaration providing quantified environmental data using predetermined parameters and, where relevant, additional environmental information

**3.7.10****Type III environmental declaration programme**

voluntary programme for the development and use of *Type III environmental declarations* (3.7.9), based on a set of operating rules

**3.7.11****declared unit**

quantity of a *product* (3.5.12) for use as a reference unit in a *Type III environmental declaration* (3.7.9) or *footprint communication* (3.7.18), based on one or more *information modules* (3.6.47)

**3.7.12**

**product category rules**

**PCR**

set of specific rules, *requirements* (3.1.15) and guidelines for developing *Type III environmental declarations* (3.7.9) and *footprint communications* (3.7.18) for one or more *product* (3.5.12) categories

**3.7.13**

**product category rules review**

**PCR review**

*process* (3.1.9) whereby a third-party panel verifies the *product category rules* (3.7.12)

**3.7.14**

**product category rules committee**

**PCR committee**

group of representatives of *interested parties* (3.1.2) tasked by the *programme operator* (3.7.16) with drafting and finalizing the *product category rules* (3.7.12)

**3.7.15**

**core rules**

set of rules that provides consistent *requirements* (3.1.15) for the development of *product category rules* (3.7.12) across multiple *product* (3.5.12) categories

**3.7.16**

**programme operator**

body that conducts a communication programme

**3.7.17**

**footprint**

metric(s) used to report *life cycle assessment* (3.6.2) results addressing an *area of concern* (3.2.11)

**3.7.18**

**footprint communication**

result of the preparation, provision and dissemination of a *footprint* (3.7.17), supporting information and *explanatory statement* (3.7.6)

**3.7.19**

**environmental communication**

*process* (3.1.9) that an *organization* (3.1.1) conducts to provide and obtain information, and to engage in dialogue with internal and external *interested parties* (3.1.2), to encourage a shared understanding of environmental issues, aspects and performance (3.1.12)

**3.7.20**

**environmental communication policy**

overall intentions and directions of an *organization* (3.1.1) related to its *environmental communication* (3.7.19) as formally expressed by *top management* (3.1.3)

**3.7.21**

**environmental communication objective**

overall *environmental communication* (3.7.19) goal consistent with the *environmental communication policy* (3.7.20) that an *organization* (3.1.1) sets itself to achieve as part of its *environmental communication strategy* (3.7.23)

**3.7.22**

**environmental communication target**

detailed *performance* (3.1.12) *requirement* (3.1.15), applicable to the *organization* (3.1.1), that arises from the *environmental communication objectives* (3.7.21), and that needs to be set and met in order to achieve those objectives

**3.7.23****environmental communication strategy**

organization's (3.1.1) framework for implementing its *environmental communication policy* (3.7.20) and for the setting of *environmental communication objectives* (3.7.21) and *environmental communication targets* (3.7.22)

## 3.8 Terms relating to climate change and climate action

**3.8.1****climate**

statistical description of the weather in terms of the mean and variability of relevant quantities over a period of time ranging from months to thousands or millions of years

**3.8.2****climate scenario**

plausible and often simplified representation of the future *climate* (3.8.1), based on an internally consistent set of climatological relationships that has been constructed for explicit use in investigating the potential consequences of anthropogenic *climate change* (3.8.3)

**3.8.3****climate change**

change in *climate* (3.8.1) that persists for an extended period, typically decades or longer

**3.8.4****climate action**

human intervention to achieve *climate change* (3.8.3) measures or goals based on mitigation or adaptation priorities under climate change *policies* (3.1.5)

**3.8.5****adaptation to climate change**

climate change adaptation

process of adjustment to actual or expected *climate* (3.8.1) and its effects

**3.8.6****climate change mitigation**

human intervention to reduce *greenhouse gas emissions* (3.9.8) or enhance *greenhouse gas removals* (3.9.22)

**3.8.7****adaptive capacity**

ability of systems, institutions, humans and other organisms to adjust to potential damage, to take advantage of opportunities, or to respond to consequences

**3.8.8****environmental integrity**

environmental soundness of *climate actions* (3.8.4) that do not lead to direct or indirect harm to the environment

**3.8.9****eligibility criteria**

criteria used to demonstrate that the *climate actions* (3.8.4) are based on appropriate methodologies that reduce current or future *climate change risk* (3.8.12)

**3.8.10****climate change impact**

effect on natural or human systems as a result of exposure to *climate change* (3.8.3)

**3.8.11**

**climate sensitivity**

<climate change> degree to which a system or species is affected, either adversely or beneficially, by *climate* (3.8.1) variability or *climate change* (3.8.3)

**3.8.12**

**climate change risk**

**climate risk**

potential of negative *climate change impacts* (3.8.10) that reflects the interaction among *vulnerability* (3.8.13), *climate change exposure* (3.8.15) and *hazard* (3.1.8)

**3.8.13**

**vulnerability**

<climate change> propensity or predisposition to be adversely affected by *climate* (3.8.1) variability or *climate change* (3.8.3)

**3.8.14**

**vulnerability assessment**

<climate change> identification of and predictions for vulnerable groups, critical areas and regions, including estimation of the likelihood and consequence of *hazard* (3.1.8) related to *climate change impacts* (3.8.10)

**3.8.15**

**climate change exposure**

potential impact of *climate change* (3.8.3) on locations and their social, economic and natural structures

**3.8.16**

**land**

solid surface of the earth that is not permanently covered by water

**3.8.17**

**arable land**

*land* (3.8.16) capable of being ploughed and used to grow crops

**3.8.18**

**land use**

**LU**

human use or management of *land* (3.8.16) within the relevant boundary

**3.8.19**

**direct land use change**

**DLUC**

change in the human use of *land* (3.8.16) within the relevant boundary

**3.8.20**

**indirect land use change**

**ILUC**

change in the use of *land* (3.8.16) that is a consequence of *direct land use change* (3.8.19) but that occurs outside the relevant boundary

**3.8.21**

**agroecosystem**

spatially and functionally coherent unit of agricultural activity that includes the living and non-living components involved in that unit as well as their interactions

**3.8.22**

**biodiversity**

biological diversity

variability among living organisms on the earth, including the variability within and between species, and within and between *ecosystems* (3.2.3)

**3.8.23****biogenic**

produced in natural processes by living organisms but not fossilized or derived from fossil resources

**3.8.24****biogenic carbon**

carbon derived from *biomass* (3.8.25)

**3.8.25****biomass**

material of biological origin excluding material embedded in geological formations and material transformed to fossilized material

**3.8.26****transformation**

change in the fundamental attributes of natural and human systems

## 3.9 Terms relating to greenhouse gases

**3.9.1****greenhouse gas****GHG**

gaseous constituent of the atmosphere, both natural and anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth's surface, the atmosphere and clouds

**3.9.2****global warming potential****GWP**

index, based on the radiative properties of *greenhouse gases* (3.9.1), measuring the radiative forcing following a pulse emission of a unit mass of a given greenhouse gas in the present-day atmosphere integrated over a chosen time horizon, relative to that of carbon dioxide (CO<sub>2</sub>)

**3.9.3****carbon dioxide equivalent****CO<sub>2</sub>e****CO<sub>2</sub> equivalent**

unit for comparing the radiative forcing of a *greenhouse gas* (3.9.1) to that of carbon dioxide

**3.9.4****greenhouse gas source****GHG source**

*process* (3.1.9) that releases a *greenhouse gas* (3.9.1) into the atmosphere

**3.9.5****greenhouse gas sink****GHG sink**

*process* (3.1.9) that removes a *greenhouse gas* (3.9.1) from the atmosphere

**3.9.6****greenhouse gas reservoir****GHG reservoir**

component, other than the atmosphere, that has the capacity to accumulate *greenhouse gases* (3.9.1) and to store and release them

**3.9.7****sector**

<greenhouse gas management> technical area sharing common attributes and similar *greenhouse gas sources* (3.9.4), *greenhouse gas sinks* (3.9.5) and *greenhouse gas reservoirs* (3.9.6)

**3.9.8**

**greenhouse gas emission**

**GHG emission**

*release (3.5.19) of a greenhouse gas (3.9.1) into the atmosphere*

**3.9.9**

**direct greenhouse gas emission**

**direct GHG emission**

*greenhouse gas emission (3.9.8) from greenhouse gas sources (3.9.4) owned or controlled by an organization (3.1.1)*

**3.9.10**

**indirect greenhouse gas emission**

**indirect GHG emission**

*greenhouse gas emission (3.9.8) that is a consequence of an organization's (3.1.1) operations and activities, but that arises from greenhouse gas sources (3.9.4) that are not owned or controlled by the organization*

**3.9.11**

**energy indirect greenhouse gas emission**

**energy indirect GHG emission**

*greenhouse gas emission (3.9.8) from the generation of imported electricity, heat or steam consumed by an organization (3.1.1)*

**3.9.12**

**other indirect greenhouse gas emission**

**other indirect GHG emission**

*greenhouse gas emission (3.9.8), other than energy indirect greenhouse gas emissions (3.9.11), that is a consequence of an organization's (3.1.1) activities, but arises from greenhouse gas sources (3.9.4) that are owned or controlled by other organizations*

**3.9.13**

**downstream greenhouse gas emission**

**downstream GHG emission**

*energy indirect greenhouse gas emission (3.9.11) and other indirect greenhouse gas emission (3.9.12) from products (3.5.12) subsequent to sale or delivery by an organization (3.1.1) and to the end-of-life of such products*

**3.9.14**

**upstream greenhouse gas emission**

**upstream GHG emission**

*energy indirect greenhouse gas emission (3.9.11) and other indirect greenhouse gas emission (3.9.12) from products (3.5.12) acquired by an organization (3.1.1)*

**3.9.15**

**out of stream greenhouse gas emission**

**out of stream GHG emission**

*greenhouse gas emission (3.9.8) not included in either the upstream greenhouse gas emission (3.9.14) or the downstream greenhouse gas emission (3.9.13)*

**3.9.16**

**avoided greenhouse gas emission**

**avoided GHG emission**

*greenhouse gas emission reduction (3.9.17) that occurs outside the organizational boundaries of the reporting organization (3.1.1) as a direct consequence of the use of its products (3.5.12)*

**3.9.17**

**greenhouse gas emission reduction**

**GHG emission reduction**

*quantified decrease in greenhouse gas emissions (3.9.8) between a baseline scenario (3.9.18) and the project*

**3.9.18****baseline scenario**

greenhouse gas baseline scenario

GHG baseline scenario

hypothetical reference case that best represents the conditions most likely to occur in the absence of a proposed *greenhouse gas project* ([3.9.26](#))**3.9.19****base year**specific historical period identified for the purpose of comparing the inputs or outputs of a *process* ([3.1.9](#)) or other information over time**3.9.20****greenhouse gas emission factor****GHG emission factor**coefficient relating *greenhouse gas activity data* ([3.9.31](#)) with the *greenhouse gas emission* ([3.9.8](#))**3.9.21****directed action**specific activity or initiative, not organized as a *greenhouse gas project* ([3.9.26](#)), implemented by an *organization* ([3.1.1](#)) to reduce or prevent *direct greenhouse gas emissions* ([3.9.9](#)) or *indirect greenhouse gas emissions* ([3.9.10](#)), or increase *greenhouse gas removals* ([3.9.22](#))**3.9.22****greenhouse gas removal****GHG removal**withdrawal of a *greenhouse gas* ([3.9.1](#)) from the atmosphere by a *greenhouse gas sink* ([3.9.5](#))**3.9.23****greenhouse gas removal enhancement****GHG removal enhancement**quantified increase in *greenhouse gas removals* ([3.9.22](#)) between a *baseline scenario* ([3.9.18](#)) and the *greenhouse gas project* ([3.9.26](#))**3.9.24****greenhouse gas removal factor****GHG removal factor**coefficient relating *greenhouse gas activity data* ([3.9.31](#)) with the *greenhouse gas removal* ([3.9.22](#))**3.9.25****direct greenhouse gas removal****direct GHG removal***greenhouse gas removal* ([3.9.22](#)) from *greenhouse gas sinks* ([3.9.5](#)) owned or controlled by the *organization* ([3.1.1](#))**3.9.26****greenhouse gas project****GHG project**activity or activities that intend to alter the conditions of a *greenhouse gas* ([3.9.1](#)) baseline, which cause(s) *greenhouse gas emission reductions* ([3.9.17](#)) or *greenhouse gas removal enhancements* ([3.9.23](#))**3.9.27****greenhouse gas project proponent****GHG project proponent**individual or *organization* ([3.1.1](#)) that has overall control and responsibility for a *greenhouse gas project* ([3.9.26](#))

**3.9.28**

**greenhouse gas programme**

**GHG programme**

voluntary or mandatory international, national, regional, or sub-national system or scheme that registers, accounts or manages *greenhouse gas emissions* (3.9.8), *greenhouse gas removals* (3.9.22), *greenhouse gas emission reductions* (3.9.17) or *greenhouse gas removal enhancements* (3.9.23) outside the organization (3.1.1) or *greenhouse gas project* (3.9.26)

**3.9.29**

**greenhouse gas inventory**

**GHG inventory**

list of *greenhouse gas sources* (3.9.4), *greenhouse gas sinks* (3.9.5), and their *quantified greenhouse gas emissions* (3.9.8) and *greenhouse gas removals* (3.9.22)

**3.9.30**

**greenhouse gas information system**

**GHG information system**

*policies* (3.1.5), *processes* (3.1.9) and *procedures* (3.3.6) to establish, manage and maintain *greenhouse gas* (3.9.1) information

**3.9.31**

**greenhouse gas activity data**

**GHG activity data**

quantitative measure of activity that results in a *greenhouse gas emission* (3.9.8) or *greenhouse gas removal* (3.9.22)

**3.9.32**

**greenhouse gas report**

**GHG report**

standalone document intended to communicate an *organization's* (3.1.1) or *greenhouse gas project's* (3.9.26) greenhouse gas-related information to its *intended users* (3.9.37)

**3.9.33**

**greenhouse gas statement**

**GHG statement**

DEPRECATED: GHG assertion

factual and objective declaration related to *greenhouse gas* (3.9.1) made by the *responsible party* (3.9.39) including statements related to greenhouse gas that provide the subject matter for the *verifier* (3.4.5) or *validator's* (3.4.25) opinion

**3.9.34**

**greenhouse gas consultancy services**

**GHG consultancy services**

provision of organization-specific or project-specific *greenhouse gas* (3.9.1) quantification, greenhouse gas data *monitoring* (3.1.21) or recording, *greenhouse gas information system* (3.9.30) or internal auditing services, or training that supports a *greenhouse gas statement* (3.9.33)

**3.9.35**

**verification**

<greenhouse gas> *process* (3.1.9) to evaluate a statement of historical data and information to determine if the statement is materially correct and conforms to criteria

**3.9.36**

**validation**

<greenhouse gas> *process* (3.1.9) to evaluate the reasonableness of the assumptions, limitations and methods that support a statement about the outcome of future activities

**3.9.37****intended user**

<greenhouse gas> individual or *organization* (3.1.1) identified by those reporting greenhouse gas-related information as being the one that relies on that information to make decisions

**3.9.38****materiality**

<greenhouse gas> individual or the aggregation of errors, omissions and misrepresentations that could affect the *greenhouse gas statement* (3.9.33) and could influence the *intended users'* (3.9.37) decisions

**3.9.39****responsible party**

<greenhouse gas> person or persons responsible for the provision of the *greenhouse gas statement* (3.9.33) and the supporting *greenhouse gas* (3.9.1) information

## 3.10 Terms relating to water footprint

**3.10.1****water footprint**

metric(s) that quantifies the potential *environmental impacts* (3.2.22) related to water

**3.10.2****water footprint inventory**

result of a *water footprint inventory analysis* (3.10.5), including *elementary flows* (3.6.12), which is usable for subsequent *water footprint impact assessment* (3.10.7)

**3.10.3****direct water footprint inventory**

*water footprint inventory* (3.10.2) considering the inputs and outputs resulting from activities within the established organizational boundaries

**3.10.4****indirect water footprint inventory**

*water footprint inventory* (3.10.2) considering the inputs and outputs resulting from an *organization's* (3.1.1) activities but which arise from *processes* (3.1.9) that are owned or controlled by other organizations

**3.10.5****water footprint inventory analysis**

phase of a *water footprint assessment* (3.10.6) involving the compilation and quantification of inputs and outputs related to water for *products* (3.5.12), *processes* (3.1.9) or *organizations* (3.1.1), as stated in the goal and scope definition phase

**3.10.6****water footprint assessment**

compilation and evaluation of the inputs, outputs and potential *environmental impacts* (3.2.22) related to water used or affected by a *product* (3.5.12), *process* (3.1.9) or *organization* (3.1.1)

**3.10.7****water footprint impact assessment**

phase of a *water footprint assessment* (3.10.6), following the *water footprint inventory analysis* (3.10.5), aimed at understanding and evaluating the magnitude and significance of the potential *environmental impacts* (3.2.22) related to water of a *product* (3.5.12), *process* (3.1.9) or *organization* (3.1.1)

**3.10.8****water footprint profile**

compilation of *impact category indicator* (3.6.19) results addressing the potential *environmental impacts* (3.2.22) related to water

**3.10.9**

**water body**

entity of water with definite hydrological, hydrogeomorphological, physical, chemical and biological characteristics in a given geographical area

EXAMPLE Lakes, rivers, *groundwaters* (3.10.19), seas, icebergs, glaciers, reservoirs.

**3.10.10**

**water quality**

physical (e.g. thermal), chemical and biological characteristics of water with respect to its suitability for an intended use by humans or *ecosystems* (3.2.3)

**3.10.11**

**water availability**

extent to which humans and *ecosystems* (3.2.3) have sufficient water resources for their needs

**3.10.12**

**water scarcity**

extent to which demand for water compares to the replenishment of water in an area, e.g. a *drainage basin* (3.10.23), without taking into account the *water quality* (3.10.10)

**3.10.13**

**water use**

use of water by human activity

**3.10.14**

**water withdrawal**

anthropogenic removal of water from any *water body* (3.10.9) or *drainage basin* (3.10.23), either permanently or temporarily

**3.10.15**

**freshwater**

water having a low concentration of dissolved solids

**3.10.16**

**brackish water**

water containing dissolved solids at a concentration less than that of *seawater* (3.10.17), but in amounts that exceed the normally acceptable standards for municipal, domestic and irrigation uses

**3.10.17**

**seawater**

water in a sea or an ocean

**3.10.18**

**surface water**

water in overland flow and storage, such as rivers and lakes, excluding *seawater* (3.10.17)

**3.10.19**

**groundwater**

water that is being held in, and can be recovered from, an underground formation

**3.10.20**

**fossil water**

*groundwater* (3.10.19) that has a negligible rate of natural recharge on the human timescale

**3.10.21**

**water degradation**

negative change in *water quality* (3.10.10)

**3.10.22****water table**

surface of the saturated zone at which the water pressure is atmospheric

**3.10.23****drainage basin**

area from which direct surface runoff from precipitation drains by gravity into a stream or other *water body* (3.10.9)

**3.10.24****elementary water flow**

water entering the system being studied that has been drawn from the *environment* (3.2.2), or water leaving the system being studied that is released into the environment

## 3.11 Terms relating to carbon footprint

**3.11.1****carbon footprint of a product****CFP**

sum of *greenhouse gas emissions* (3.9.8) and *greenhouse gas removals* (3.9.22) in a *product system* (3.5.1), expressed as *carbon dioxide equivalents* (3.9.3) and based on a *life cycle assessment* (3.6.2) using the *single impact category* (3.6.18) of *climate change* (3.8.3)

**3.11.2****partial carbon footprint of a product****partial CFP**

sum of *greenhouse gas emissions* (3.9.8) and *greenhouse gas removals* (3.9.22) of one or more selected *process(es)* (3.1.9) in a *product system* (3.5.1), expressed as *carbon dioxide equivalents* (3.9.3) and based on the selected stages or processes within the *life cycle* (3.6.1)

**3.11.3****carbon footprint of a product – product category rules****CFP-PCR**

set of specific rules, *requirements* (3.1.15) and guidelines for *carbon footprint of a product* (3.11.1) or *partial carbon footprint of a product* (3.11.2) quantification and communication for one or more *product* (3.5.12) categories

**3.11.4****carbon footprint of a product study****CFP study**

study that includes all activities that are necessary to quantify and report a *carbon footprint of a product* (3.11.1) or a *partial carbon footprint of a product* (3.11.2)

**3.11.5****carbon offsetting**

mechanism for compensating for all or for a part of the *carbon footprint of a product* (3.11.1) or the *partial carbon footprint of a product* (3.11.2) through the prevention of the *release* (3.5.19) of, reduction in, or removal of an amount of *greenhouse gas emissions* (3.9.8) in a *process* (3.1.9) outside the *product system* (3.5.1) under study

## 3.12 Terms relating to economy and finance

**3.12.1****management accounting**

*process* (3.1.9) of supplying the managers and employees in an *organization* (3.1.1) with relevant information, both financial and non-financial, for making decisions, allocating resources, and *monitoring* (3.1.21), evaluating and rewarding *performance* (3.1.12)

**3.12.2**

**environmental benefit**

internal or external gain related to the *environment* (3.2.2)

**3.12.3**

**co-benefit**

benefit accompanying the intended benefits

**3.12.4**

**discounting**

process of calculating the present value of future *monetary values* (3.12.7)

**3.12.5**

**financial control**

ability to direct the financial and operating *policies* (3.1.5) of the operation with a view to gain economic benefits from its activities

**3.12.6**

**monetary valuation**

*procedure* (3.3.6) for determining *monetary value* (3.12.7)

**3.12.7**

**monetary value**

amount of money representing *willingness to pay* (3.12.14) or *willingness to accept compensation* (3.12.15)

**3.12.8**

**reference unit of monetary value**

unit of environmental change for which the *monetary value* (3.12.7) is determined

**3.12.9**

**total economic value**

net sum of all relevant *use values* (3.12.10) and *non-use values* (3.12.11)

**3.12.10**

**use value**

*monetary value* (3.12.7) of a *good* (3.12.27) in relation to its actual, planned or possible use

**3.12.11**

**non-use value**

*monetary value* (3.12.7) of a *good* (3.12.27) independent of its actual, planned or possible use

**3.12.12**

**externality**

external effect

consequence of an activity that affects *interested parties* (3.1.2) other than the *organization* (3.1.1) undertaking the activity, for which the organization is neither compensated nor penalized through markets or regulatory mechanisms

**3.12.13**

**internalization**

act of taking into account externalities in decision-making

**3.12.14**

**willingness to pay**

**WTP**

maximum amount of money an individual is prepared to give up to secure an environmental improvement or to avoid an environmental loss

**3.12.15****willingness to accept compensation****WTA**

minimum amount of money an individual is prepared to accept as compensation to forgo an environmental improvement or to tolerate an environmental loss

**3.12.16****environmental dependency**

reliance on the use of environmental resources or processes

**3.12.17****environmental dependency pathway**

causal relationship ultimately starting at an *environmental condition* (3.2.33) and ending at an effect on the *organization* (3.1.1)

**3.12.18****environmental cost**

internal or external loss related to the *environment* (3.2.2)

**3.12.19****value transfer**

transfer of a *monetary value* (3.12.7) estimate from a primary *monetary valuation* (3.12.6) study to another context

**3.12.20****revealed preference**

*monetary value* (3.12.7) placed by an individual on a market *good* (3.12.27) from which the individual's valuation of a non-market good is inferred

**3.12.21****stated preference**

*monetary value* (3.12.7) expressed by an individual through survey-based response for a *good* (3.12.27) in a constructed or hypothetical market

**3.12.22****external environmental cost**

*adverse externality* (3.12.12) due to an *organization's* (3.1.1) *environmental aspects* (3.2.20)

**3.12.23****external environmental benefit**

*positive externality* (3.12.12) due to an *organization's* (3.1.1) *environmental aspects* (3.2.20)

**3.12.24****affected human population**

group of people whose well-being, utility or values are influenced directly or indirectly by the *environmental impact* (3.2.22)

**3.12.25****equity weighting**

*procedure* (3.3.6) to modify the costs and benefits incurred by people in different social and economic contexts to reflect their loss of utility

**3.12.26****reference situation****baseline**

current or future state relative to which the assessment is performed

**3.12.27****good**

something that satisfies human wants or needs

**3.12.28**

**marginal utility**

additional satisfaction a person gains from consuming one more unit of a *good* (3.12.27)

**3.12.29**

**cost**

*monetary value* (3.12.7) of resources consumed to perform activities

**3.12.30**

**material flow**

input or output of a material or group of materials

**3.12.31**

**material flow cost accounting**

tool for quantifying the flows and stocks of materials in *processes* (3.1.9) or production lines in both physical and monetary units

**3.12.32**

**material distribution percentage**

proportion of the material inputs that flow into *products* (3.5.12) or material losses

**3.12.33**

**material balance**

comparison of the physical quantities of inputs, outputs and inventory changes in a *quantity centre* (3.12.45) over a specified time period

**3.12.34**

**cost allocation**

indirect attribution of a *cost* (3.12.29) between different objects, such as a *product* (3.5.12) or *process* (3.1.9), by using an appropriate apportionment basis

**3.12.35**

**cost assignment**

direct attribution of a *cost* (3.12.29) to a specific object, such as a *product* (3.5.12) or *process* (3.1.9)

**3.12.36**

**system cost**

*cost* (3.12.29) incurred in the course of the in-house handling of *material flows* (3.12.30), except for the *material cost* (3.12.39), *energy cost* (3.12.37) and *waste management cost* (3.12.40)

**3.12.37**

**energy cost**

*cost* (3.12.29) for electricity, fuels, steam, heat, compressed air and other like media

**3.12.38**

**energy loss**

applied energy, except energy incorporated into intended *products* (3.5.12)

**3.12.39**

**material cost**

*cost* (3.12.29) for a substance that enters or leaves a *quantity centre* (3.12.45)

**3.12.40**

**waste management cost**

*cost* (3.12.29) of handling material losses generated in a *quantity centre* (3.12.45)

**3.12.41**

**environment-related internal cost**

cost derived from an *organization's* (3.1.1) *environmental aspects* (3.2.20) and *environmental dependencies* (3.12.16) that is part of its financial accounting or *management accounting* (3.12.1)

**3.12.42****environment-related internal benefit**

benefit derived from the *environment* (3.2.2) by an *organization* (3.1.1) that is part of its financial accounting and non-financial accounting

**3.12.43****environmental dependency cost**

cost of adverse effects of a change or changes in *environmental conditions* (3.2.33) on the *organization* (3.1.1)

**3.12.44****environmental damage cost**

cost of adverse *environmental impacts* (3.2.22) that are due to an *organization's* (3.1.1) *environmental aspects* (3.2.20)

**3.12.45****quantity centre**

selected part or parts of a *process* (3.1.9) for which inputs and outputs are quantified in physical and monetary units

## Annex A (informative)

### Concept relations and concept systems

#### A.1 General

Concepts are not independent of one another. This document arranges concepts based on concept relations, which are represented in concept systems. Concept diagrams with most of the concepts in this vocabulary are reproduced in [A.3](#).

NOTE Useful information about terminological principles and terminology work can be found in ISO/IEC Directives, Part 2:2018, Clause 16, as well as in International Standards from ISO/TC 37, in particular, ISO 704<sup>[1]</sup> and ISO 10241-1<sup>[2]</sup>.

#### A.2 Concept relations and their graphical representation

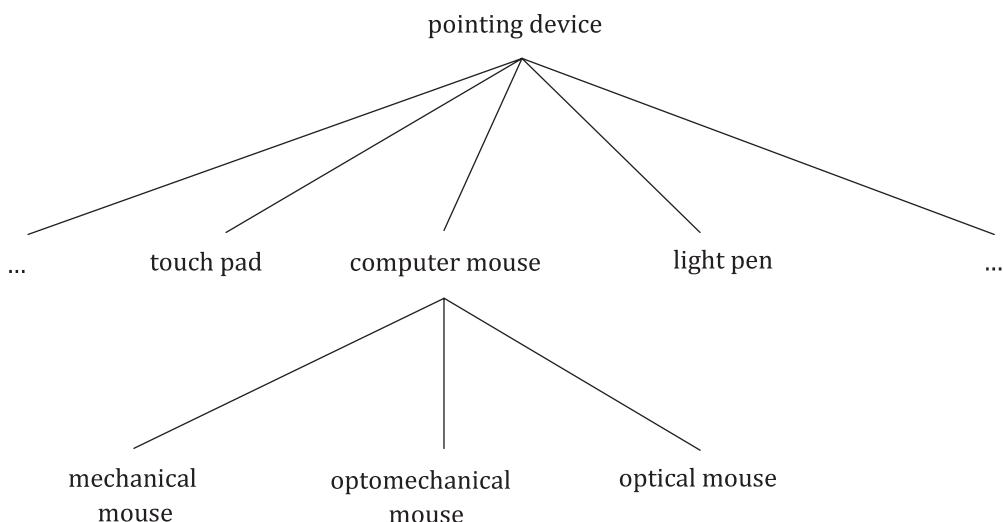
##### A.2.1 General

There are three basic forms of concept relations, as indicated in this annex: the hierarchical generic relations (see [A.2.2](#)) and partitive relations (see [A.2.3](#)), and the non-hierarchical associative relations (see [A.2.4](#)).

##### A.2.2 Generic relations

Subordinate concepts within the hierarchy inherit all the characteristics of the superordinate concept and contain descriptions of these characteristics which distinguish them from the superordinate (parent) and coordinate (sibling) concepts, e.g. the relation of mechanical mouse, optomechanical mouse and optical mouse to computer mouse.

Generic relations are depicted by a fan or tree diagram without arrows (see [Figure A.1](#)).



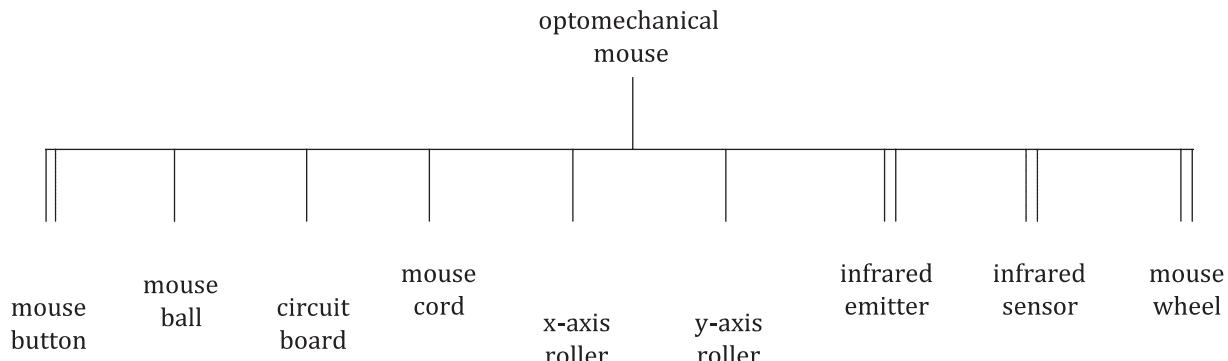
NOTE Example from ISO 704:2009, 5.5.2.2.1.

**Figure A.1 — Graphical representation of a generic relation**

### A.2.3 Partitive relations

Subordinate concepts within the hierarchy form constituent parts of the superordinate concept, e.g. mouse button, mouse cord, infrared emitter and mouse wheel may be defined as parts of the concept optomechanical mouse. In comparison, it is inappropriate to define red cord (one possible characteristic of mouse cord) as part of an optomechanical mouse.

Partitive relations are depicted by a rake without arrows (see [Figure A.2](#)). Singular parts are depicted by single line, multiple parts by double lines.



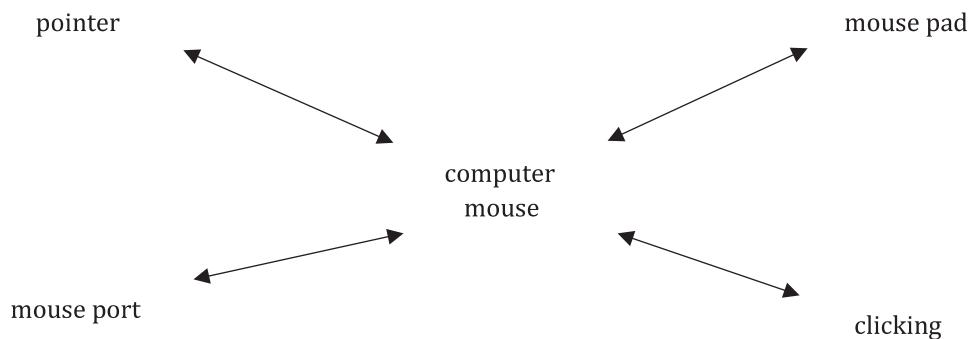
NOTE Example from ISO 704:2009, 5.5.2.3.1.

**Figure A.2 — Graphical representation of a partitive relation**

### A.2.4 Associative relations

Associative relations cannot provide the economies in description that are present in generic and partitive relations but are helpful in identifying the nature of the relation between one concept and another within a concept system, e.g. cause and effect, activity and location, activity and result, tool and function, material and product. Besides, associative relations are the most commonly encountered in terminology practical work, as they correspond to the concepts relations established in the real world.

Associative relations are depicted by a line with arrowheads at each end (see [Figure A.3](#)).



NOTE Example from ISO 704:2009, 5.6.2.

**Figure A.3 — Graphical representation of an associative relation**

### A.3 Concept diagrams

Figures A.4 through A.27 include most of the concepts that are defined in this vocabulary. Some concepts are included in more than one concept diagram.

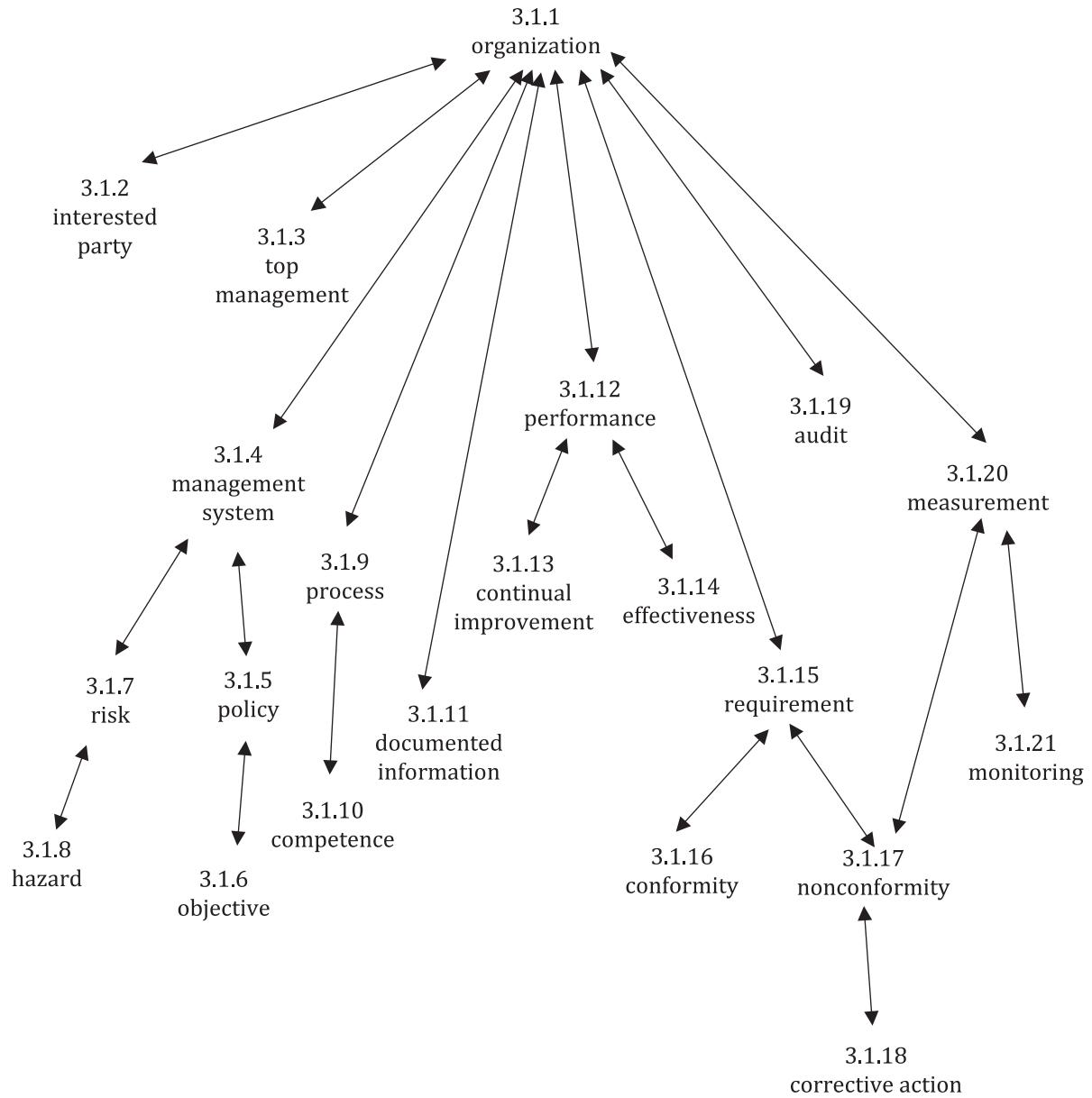
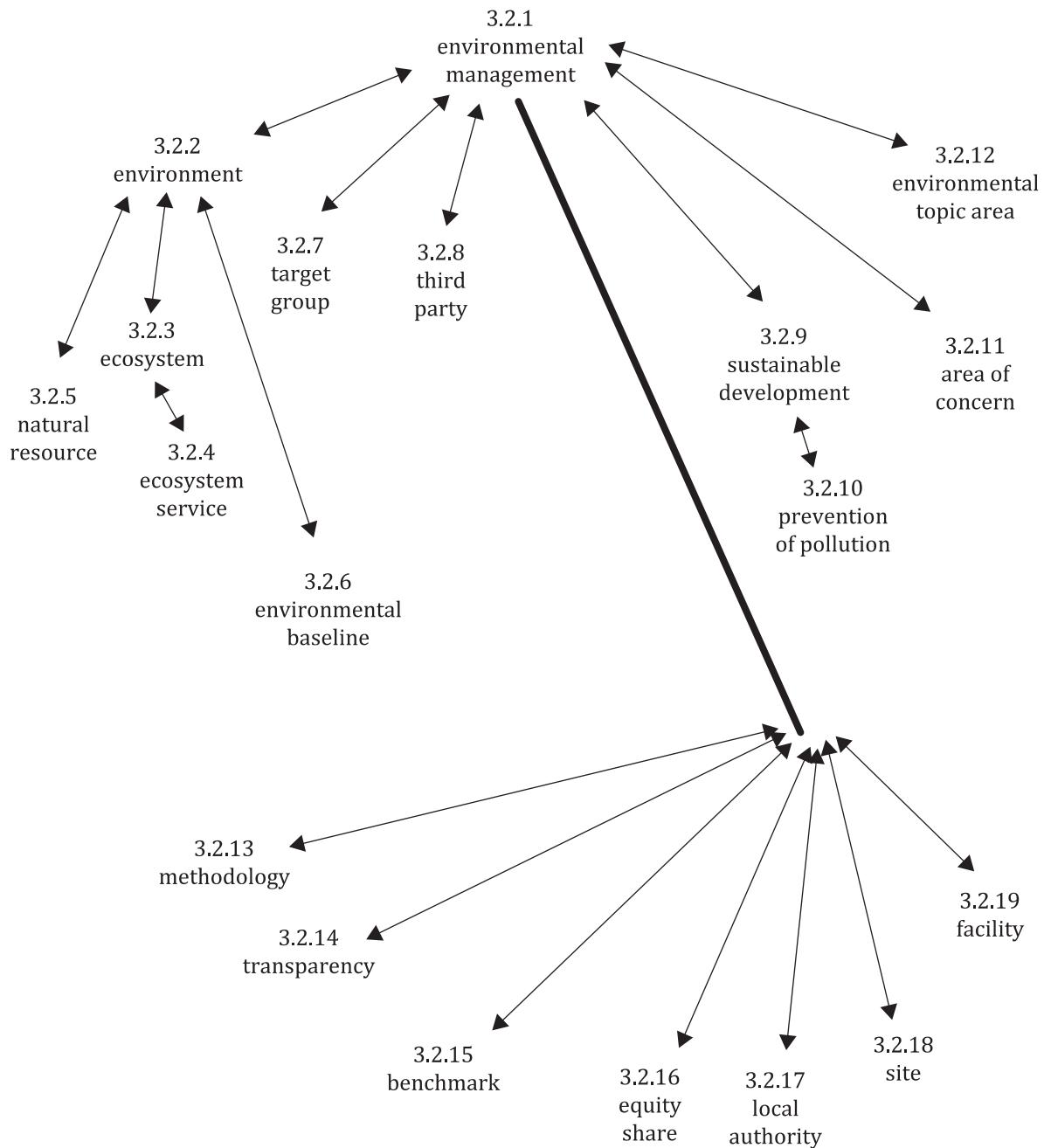


Figure A.4 — General terms relating to management systems



**Figure A.5 — General terms relating to environmental management — 1**

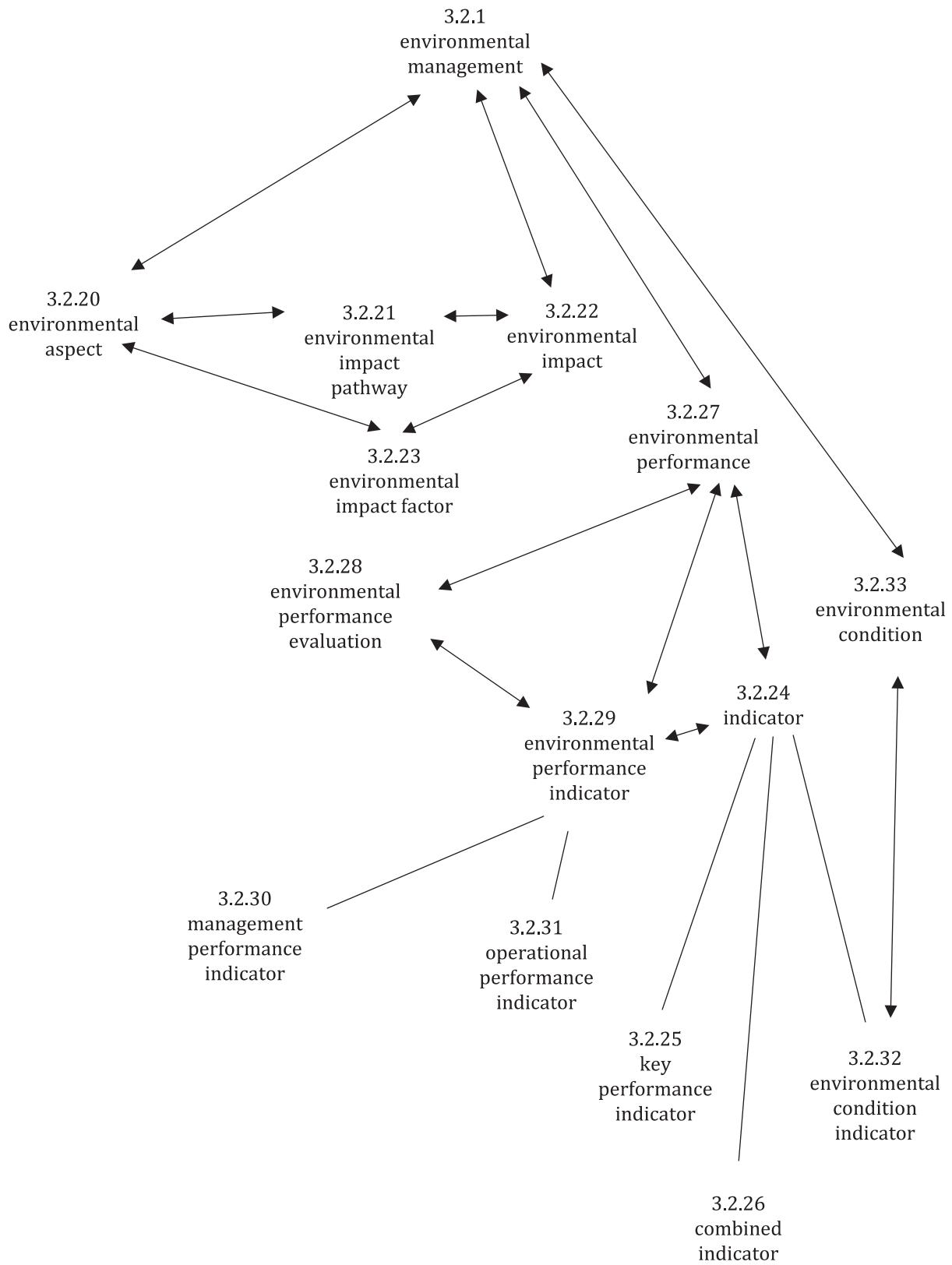
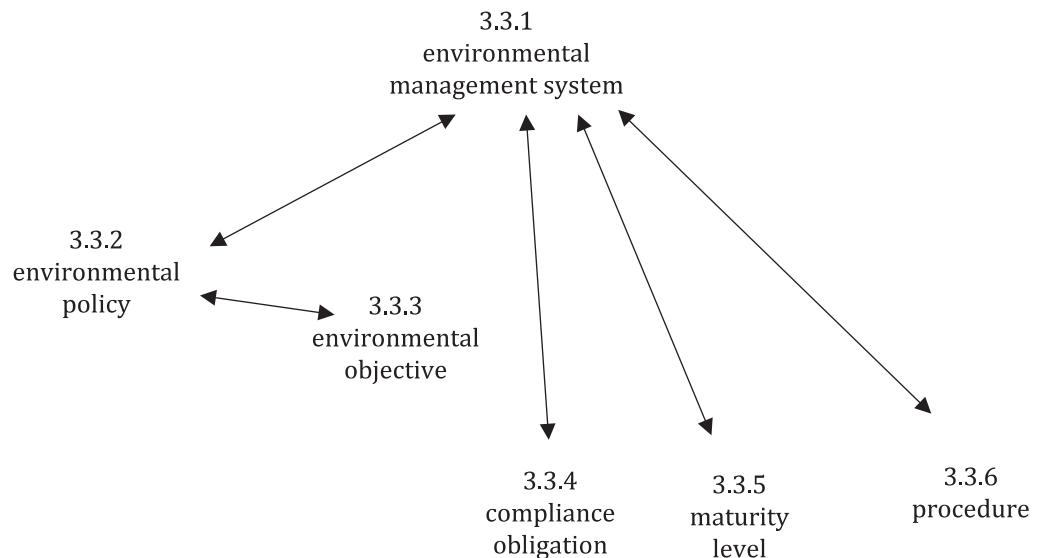


Figure A.6 — General terms relating to environmental management — 2



**Figure A.7 — Terms relating to environmental management systems**

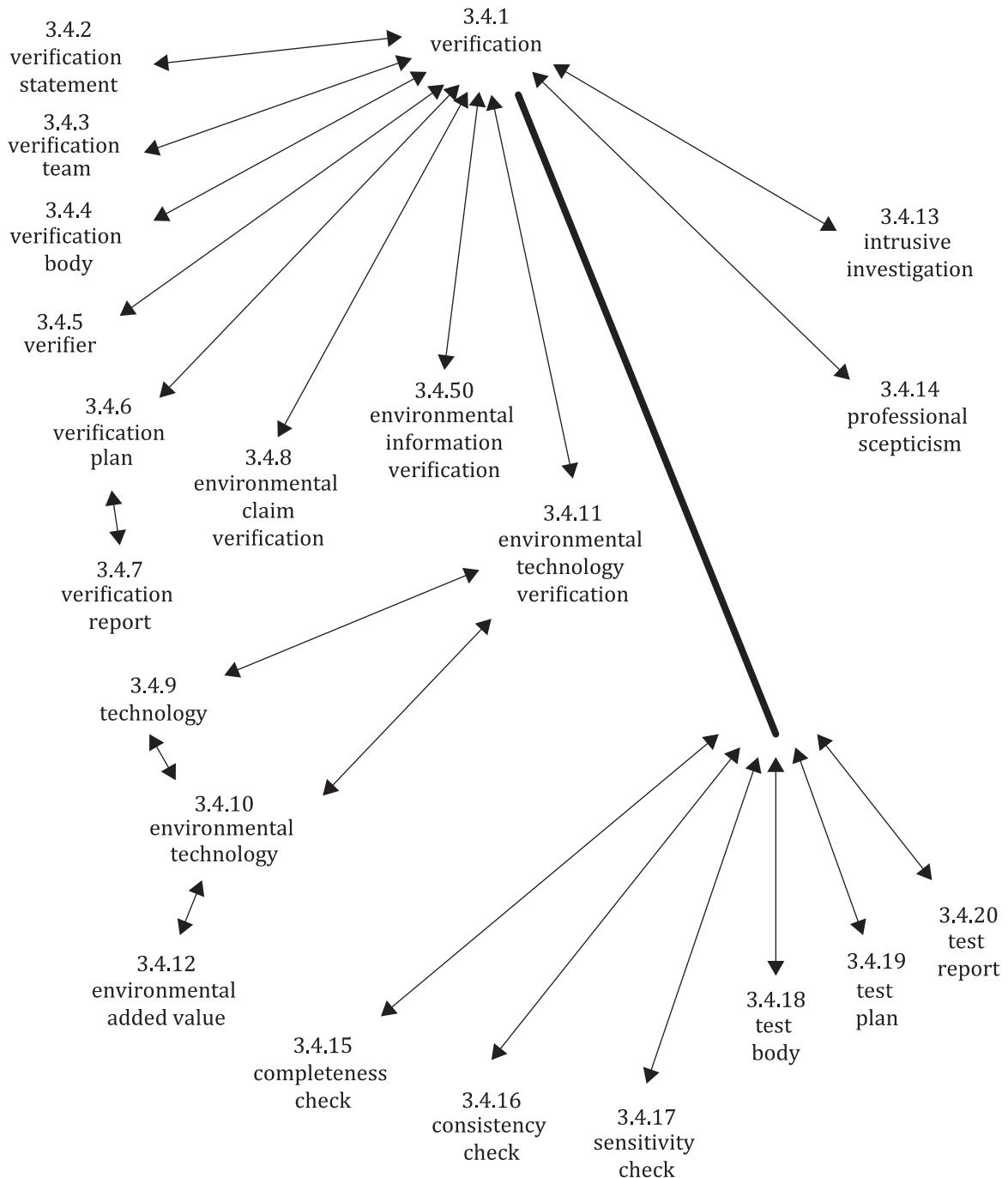
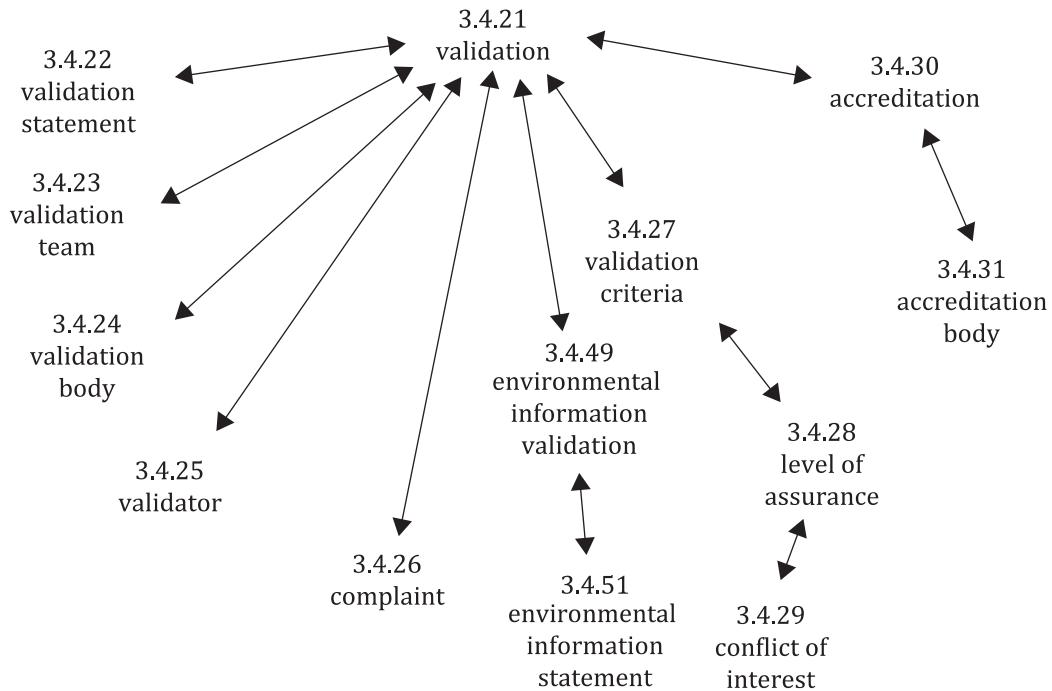


Figure A.8 — Terms relating to verification, validation and audit — 1



**Figure A.9 — Terms relating to verification, validation and audit — 2**

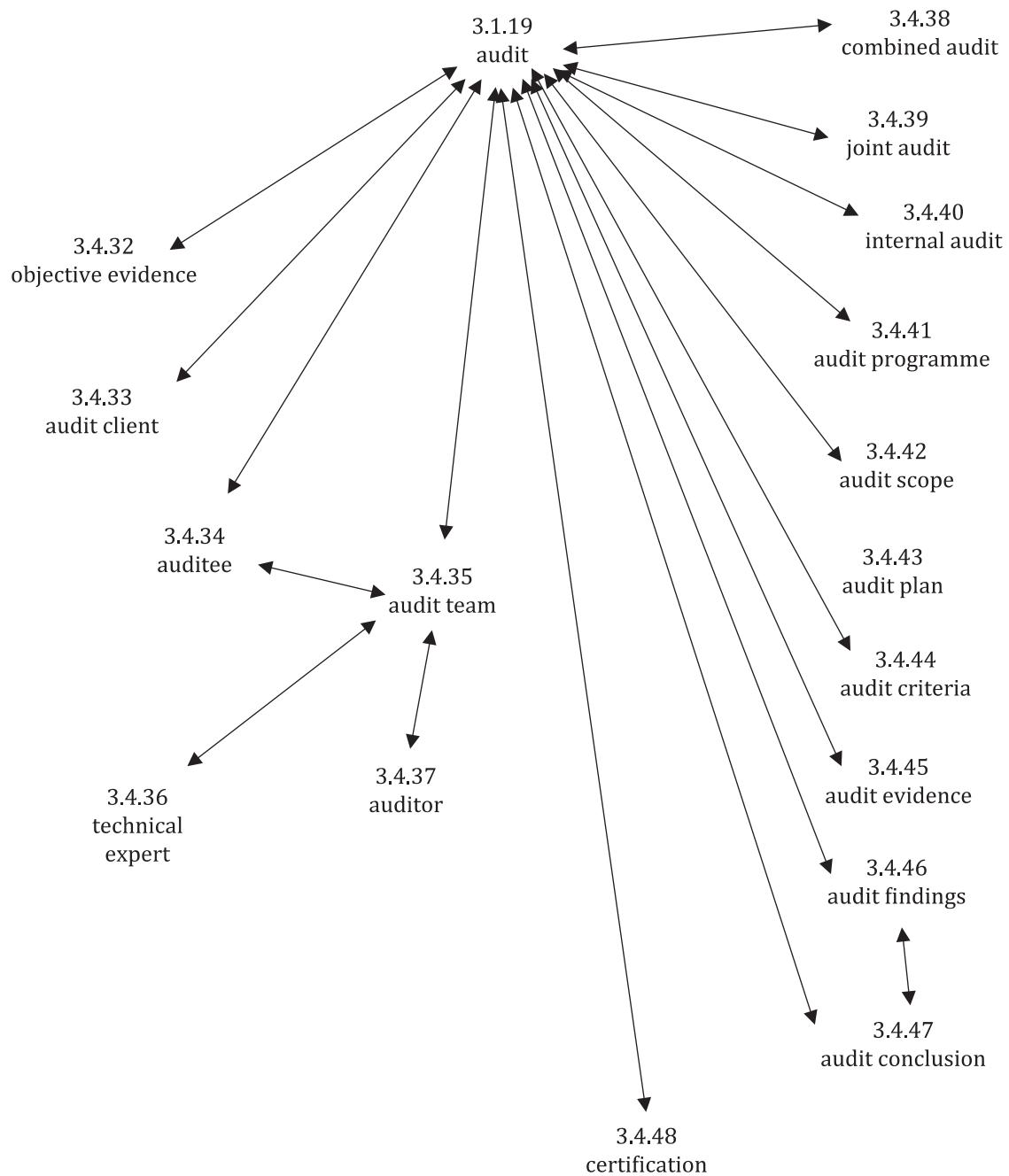


Figure A.10 — Terms relating to verification, validation and audit — 3

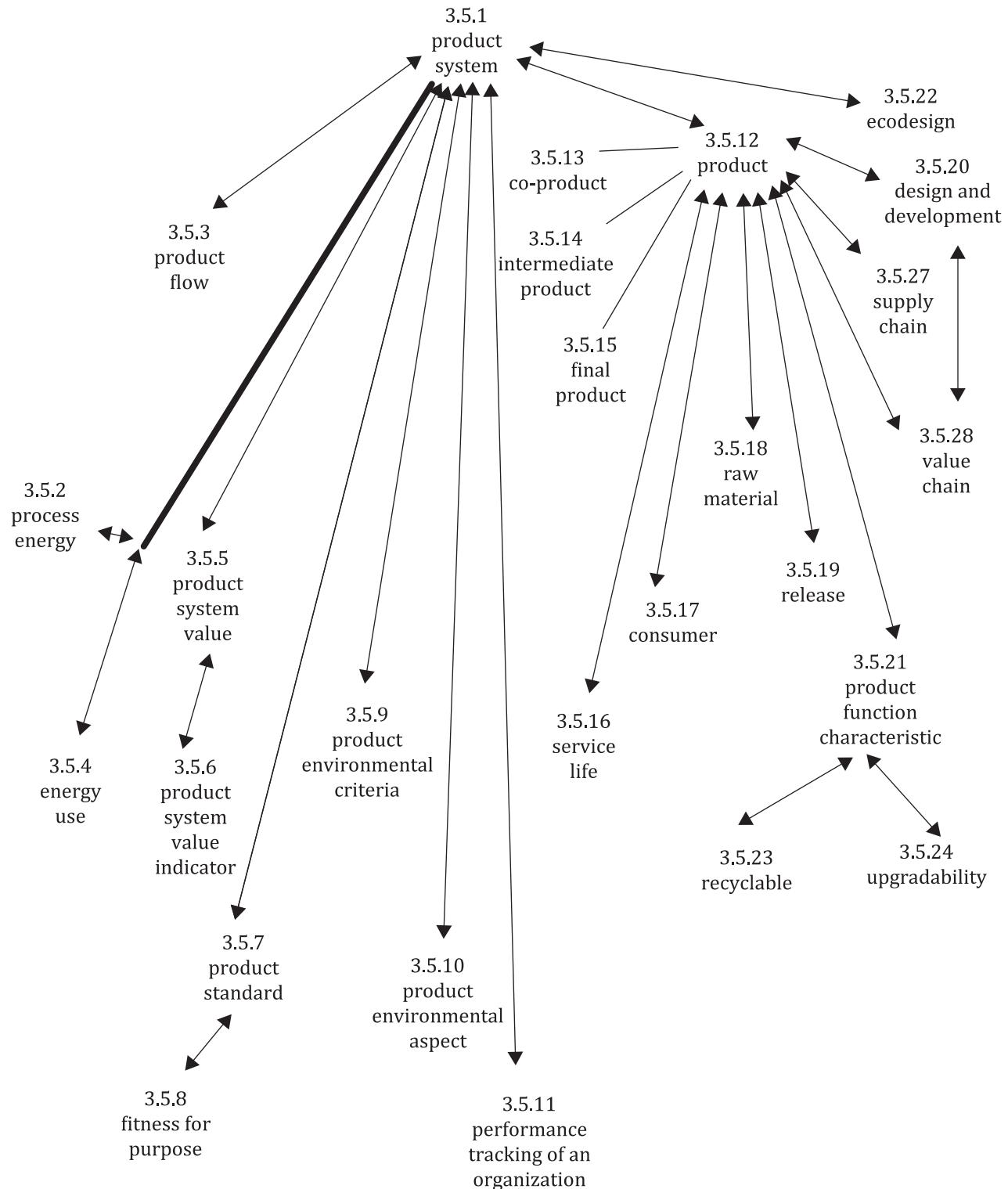
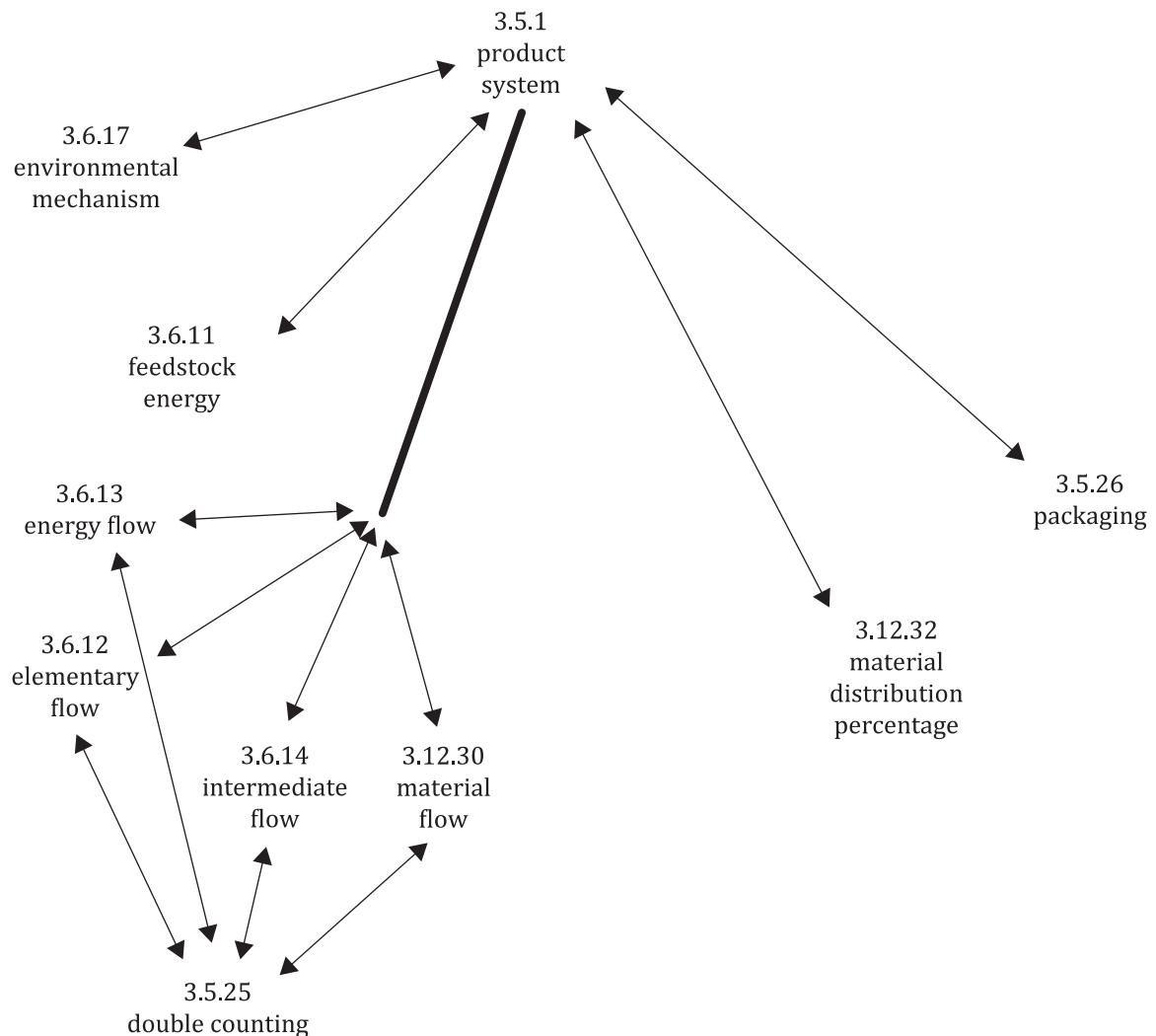
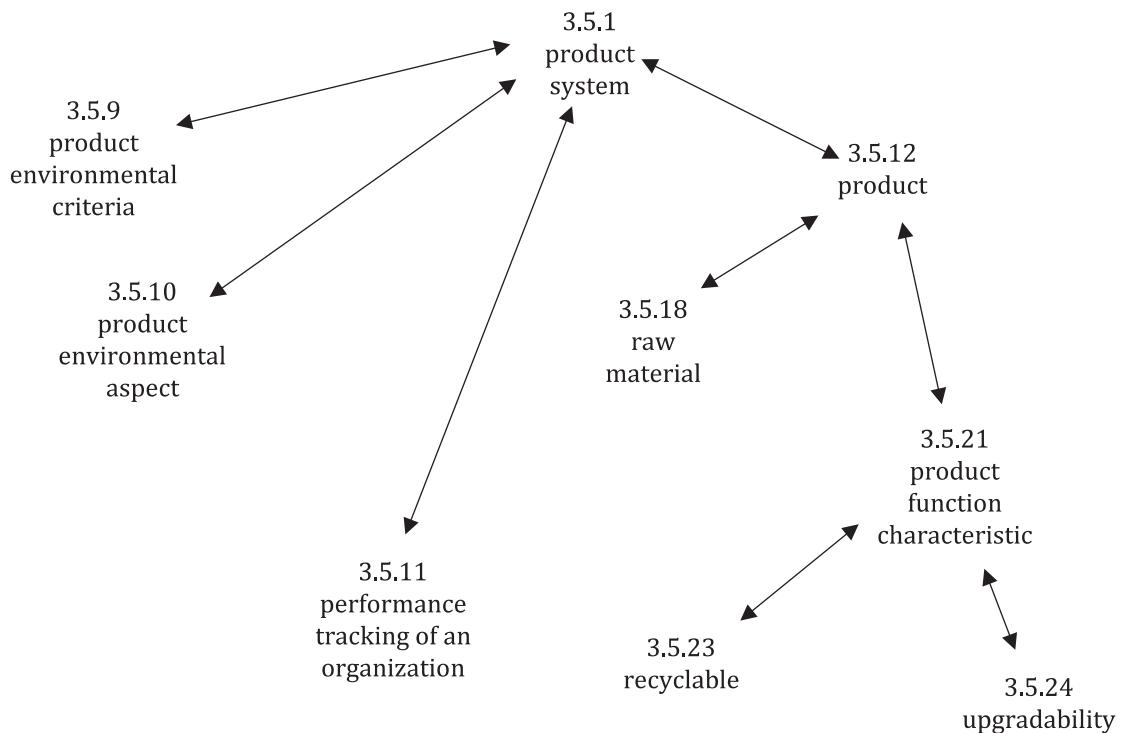


Figure A.11 — Terms relating to product systems — 1



**Figure A.12 — Terms relating to product systems — 2**



**Figure A.13 — Terms relating to product systems — 3**

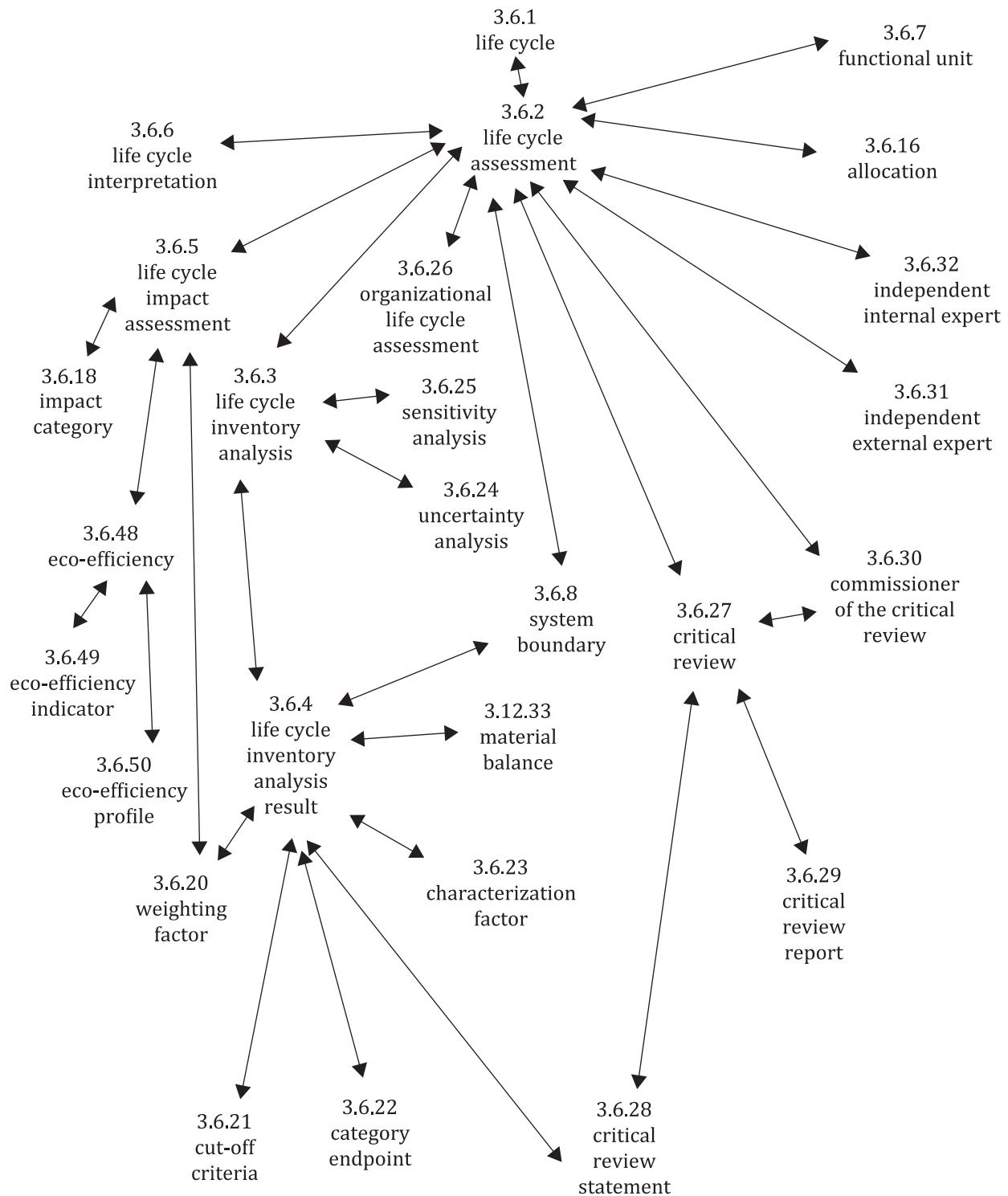


Figure A.14 — Terms relating to life cycle assessment — 1

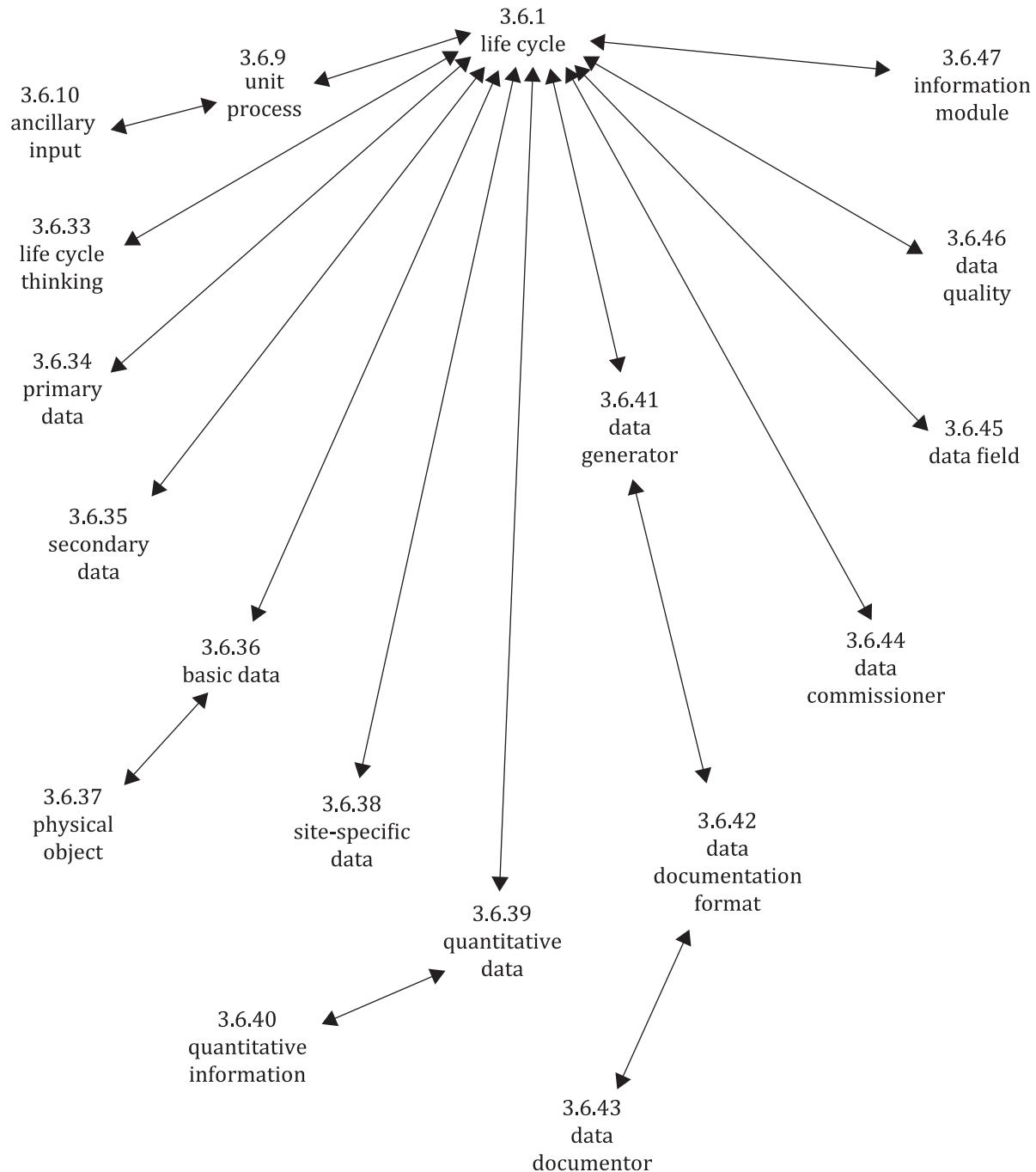
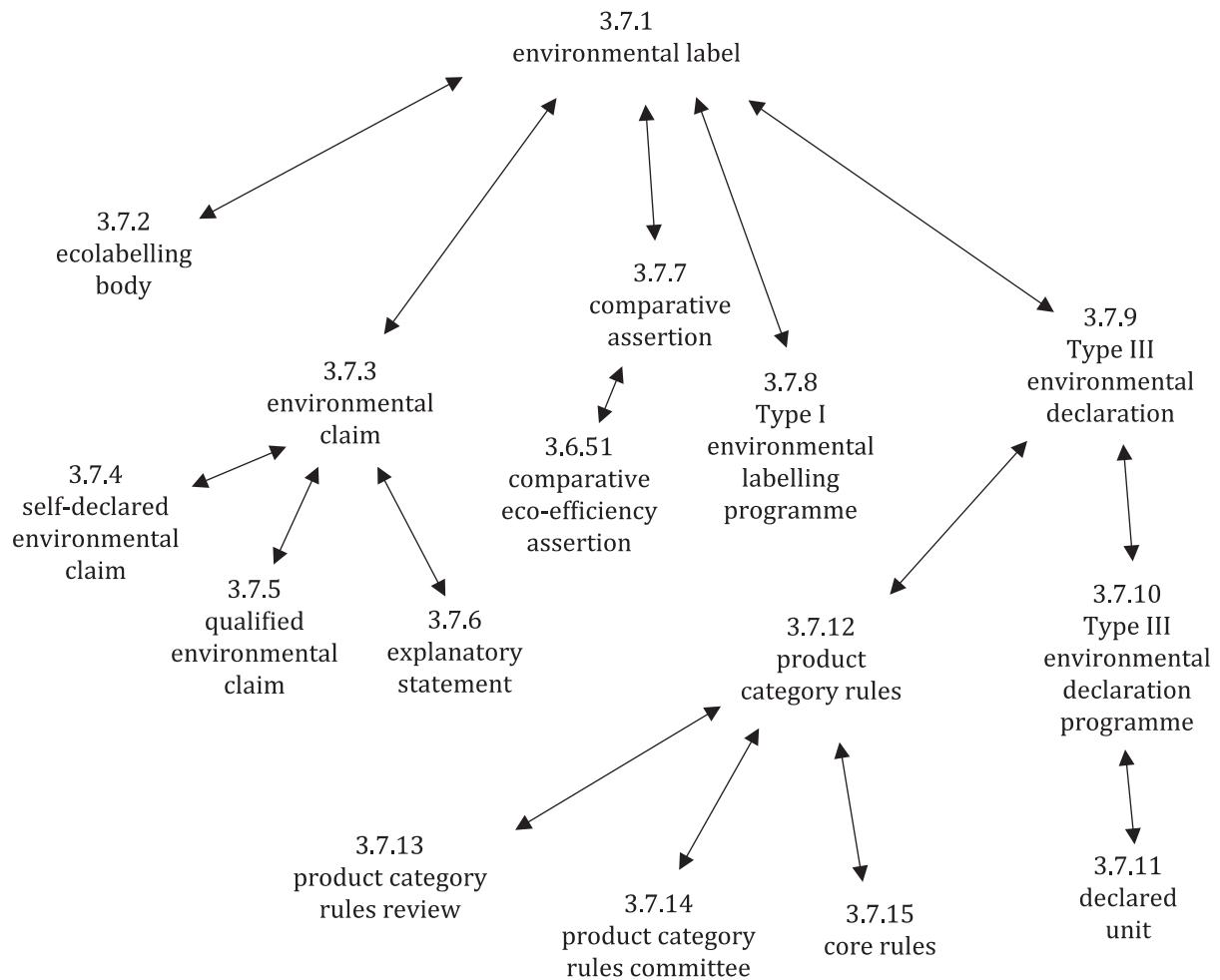
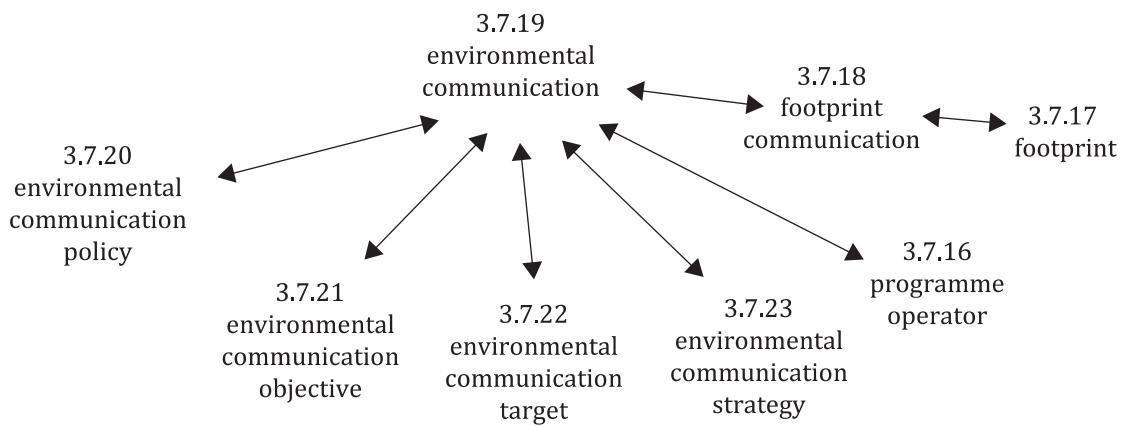


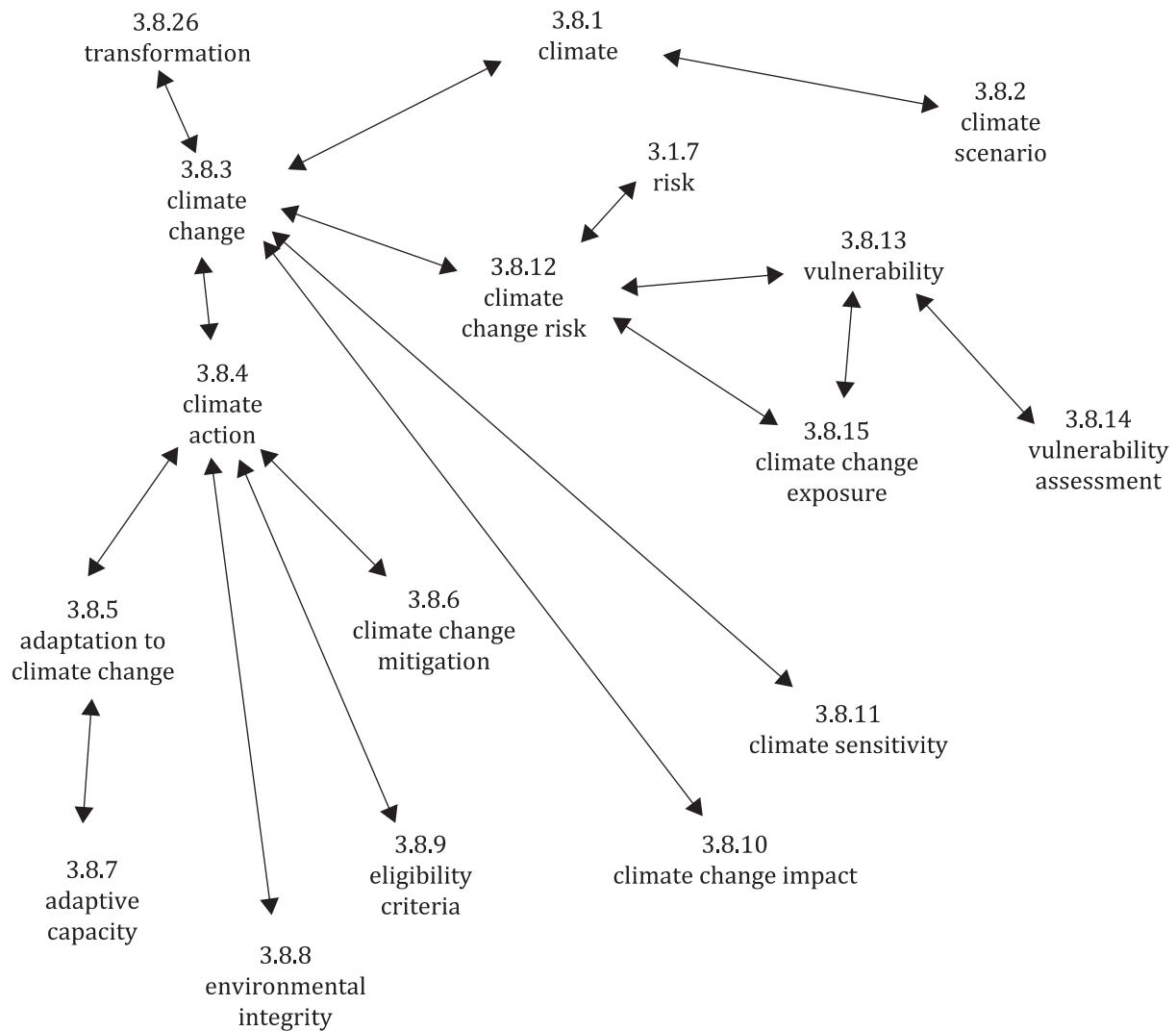
Figure A.15 — Terms relating to life cycle assessment — 2



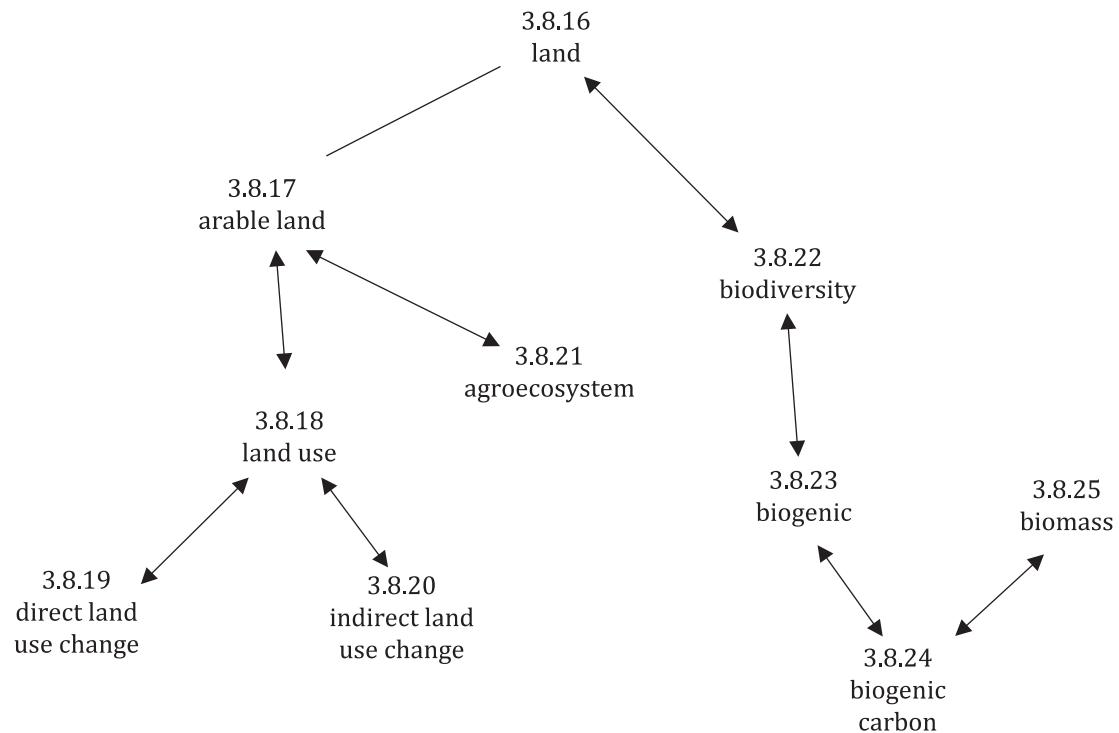
**Figure A.16 — Terms relating to environmental labelling, declarations and communication — 1**



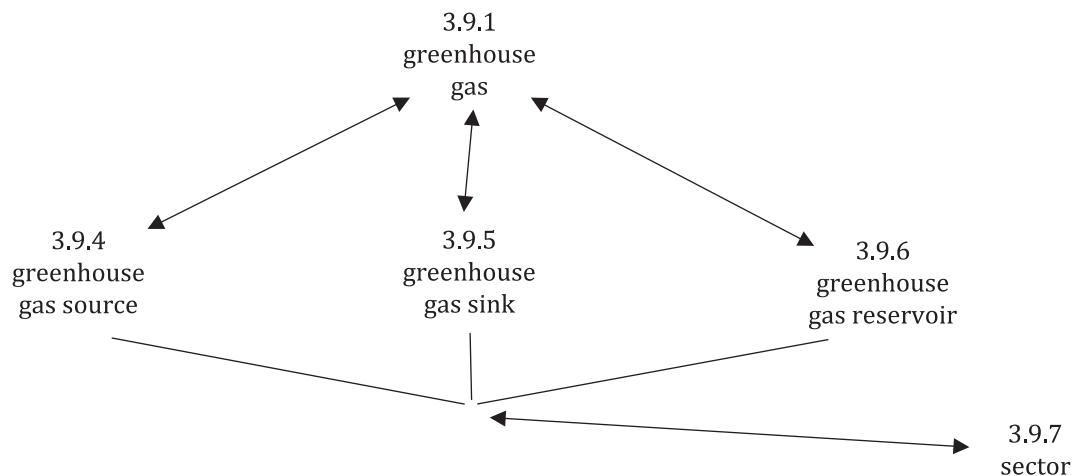
**Figure A.17 — Terms relating to environmental labelling, declarations and communication — 2**



**Figure A.18 — Terms relating to climate change and climate action — 1**



**Figure A.19 — Terms relating to climate change and climate action — 2**



**Figure A.20 — Terms relating to greenhouse gases — 1**

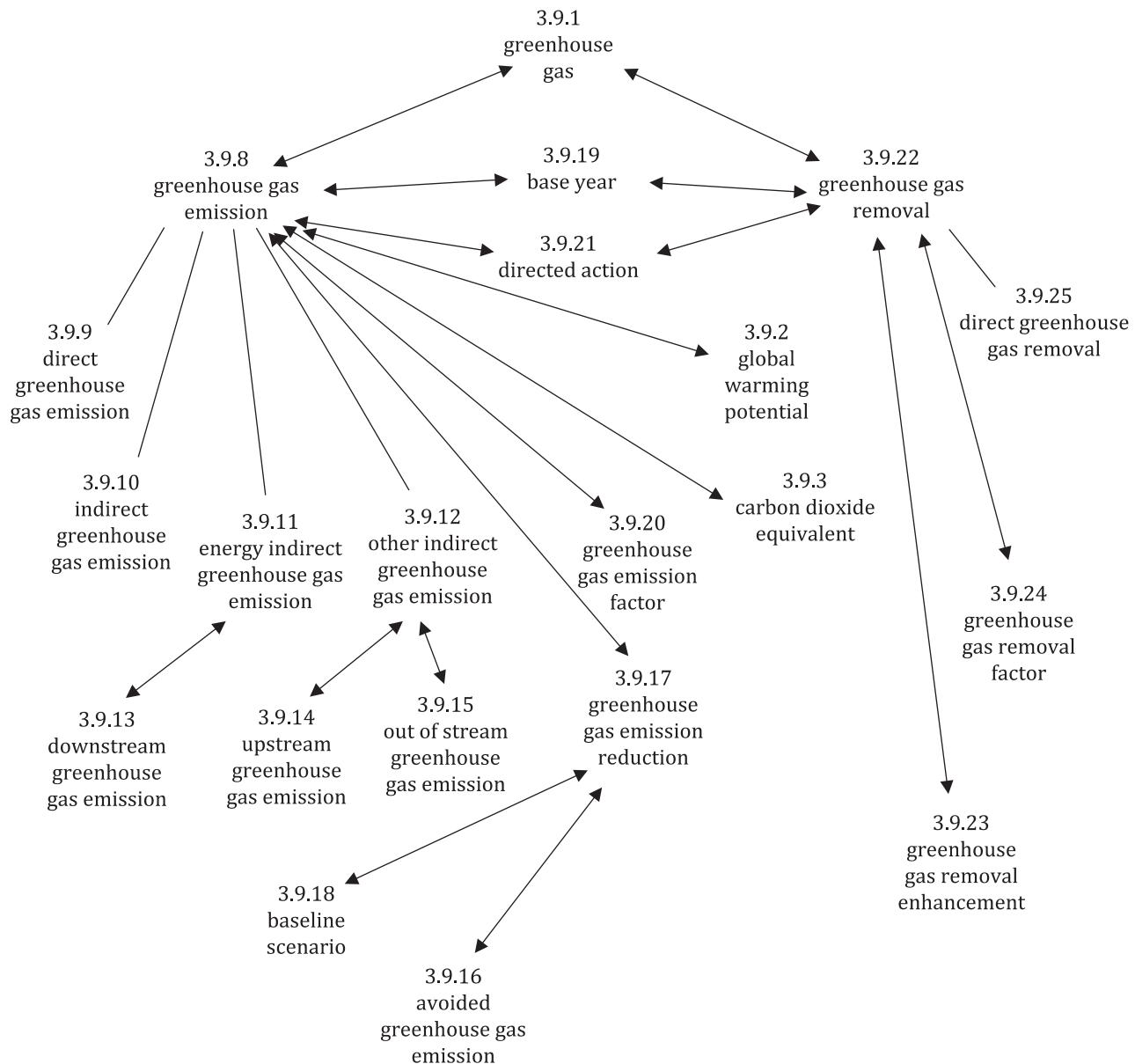


Figure A.21 — Terms relating to greenhouse gases — 2

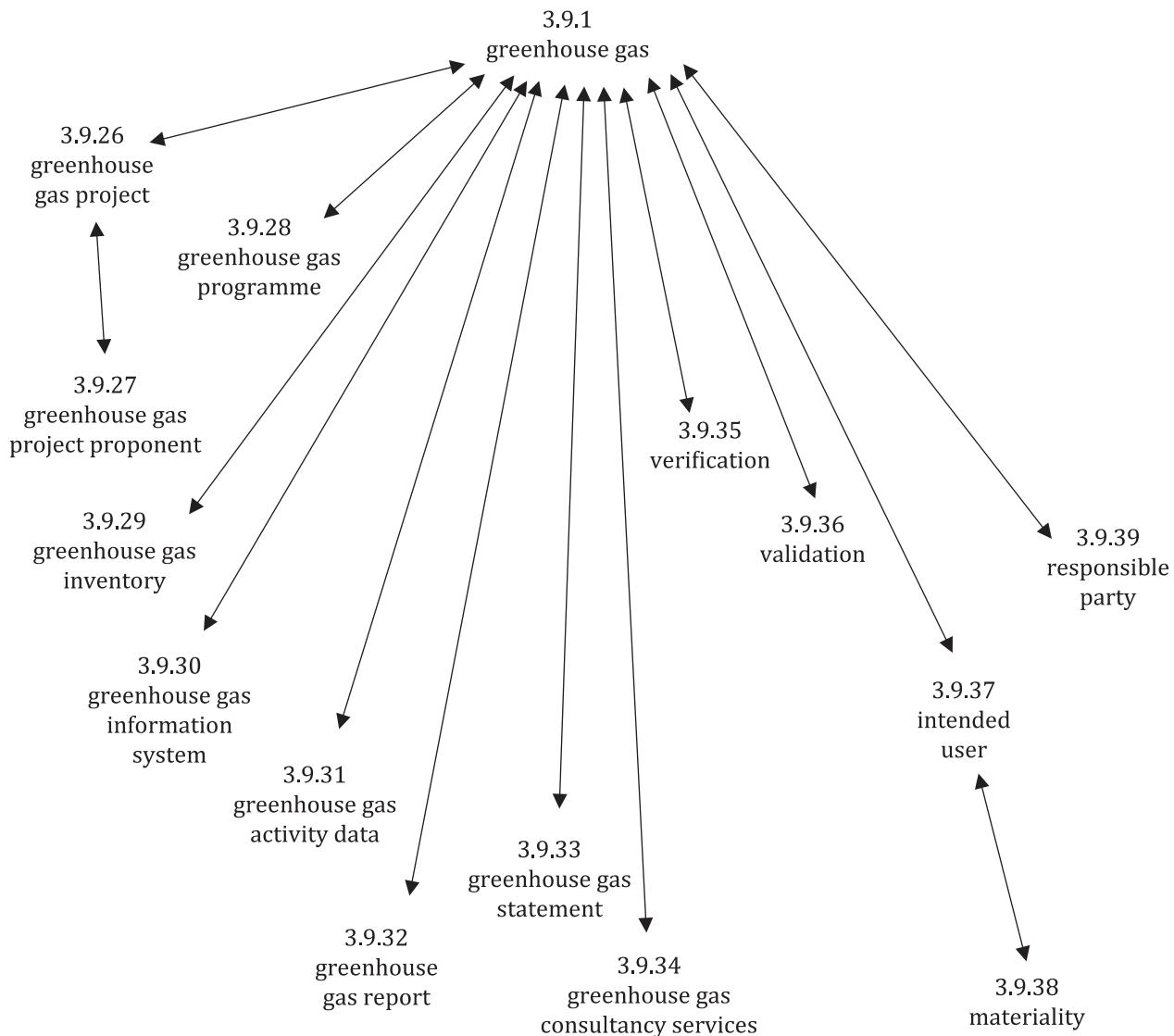
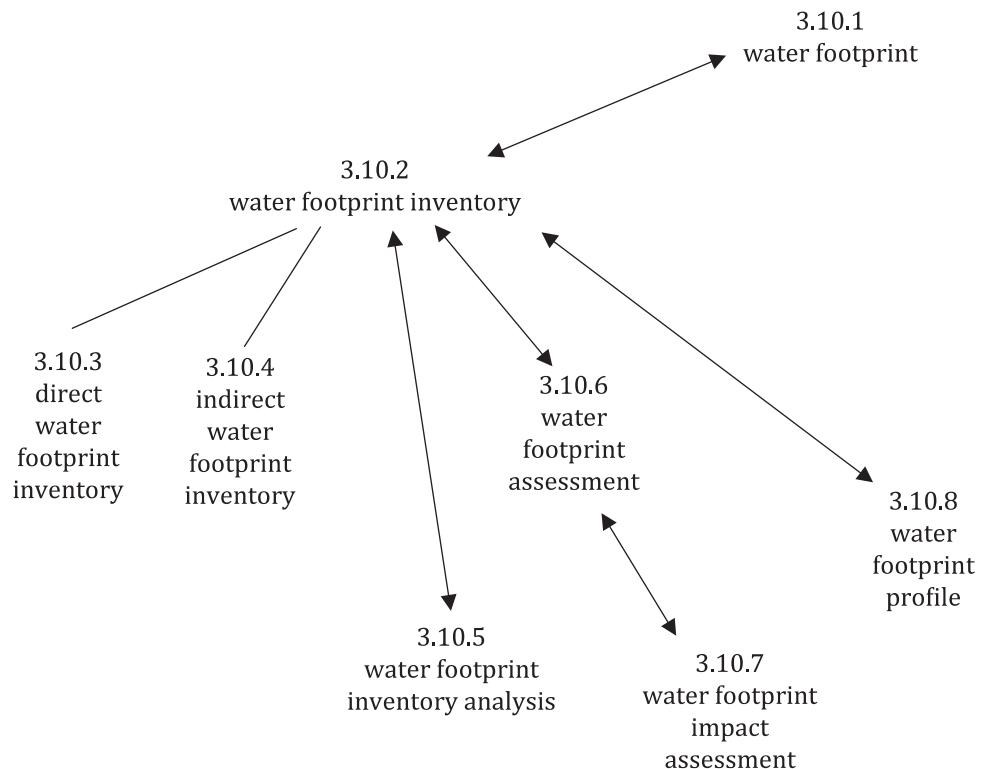


Figure A.22 — Terms relating to greenhouse gases — 3



**Figure A.23 — Terms relating to water footprint — 1**

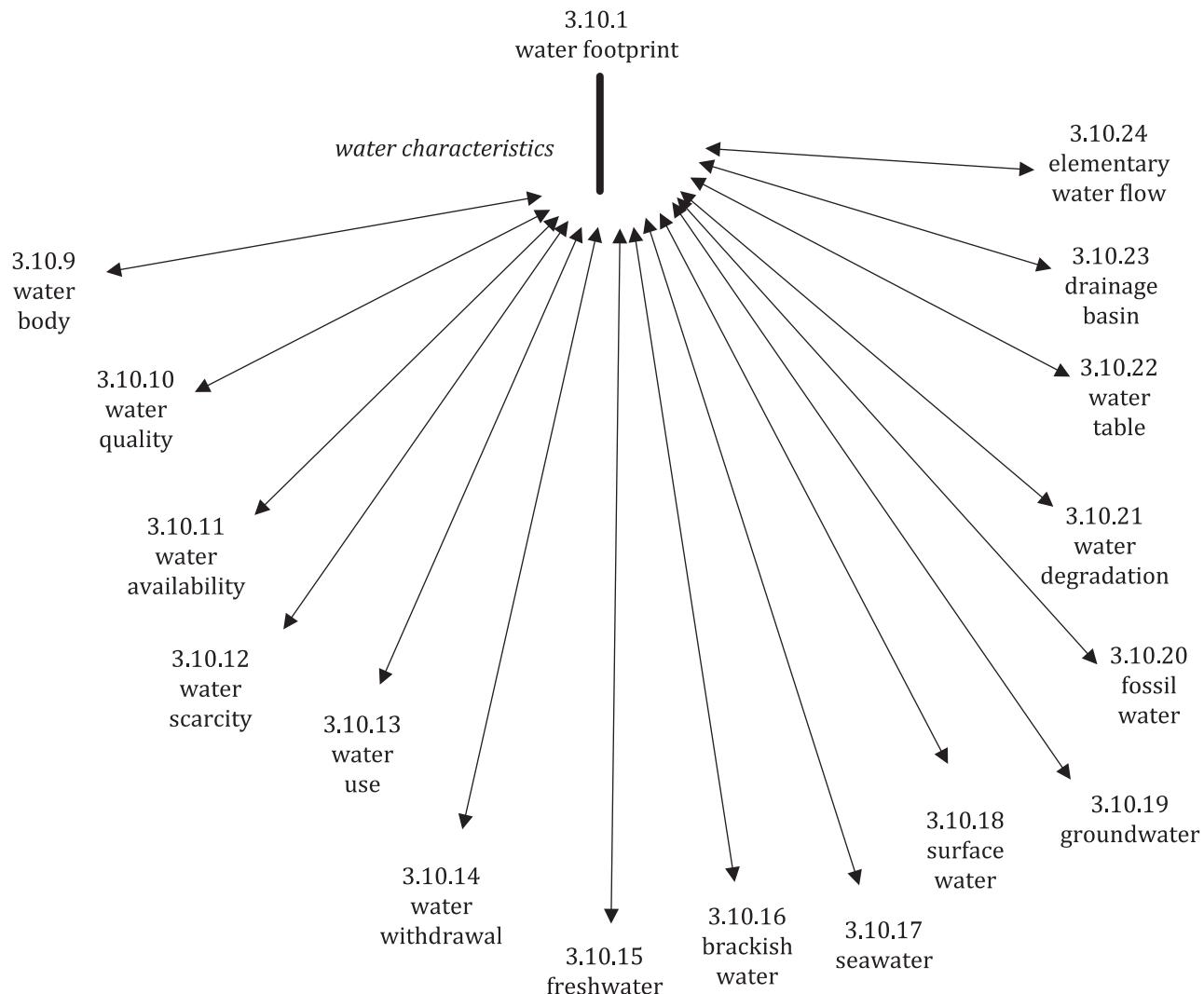


Figure A.24 — Terms relating to water footprint — 2

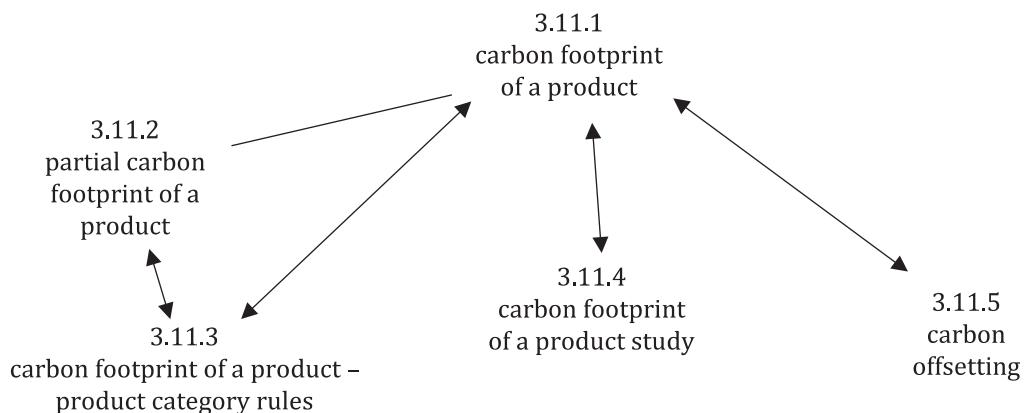


Figure A.25 — Terms relating to carbon footprint

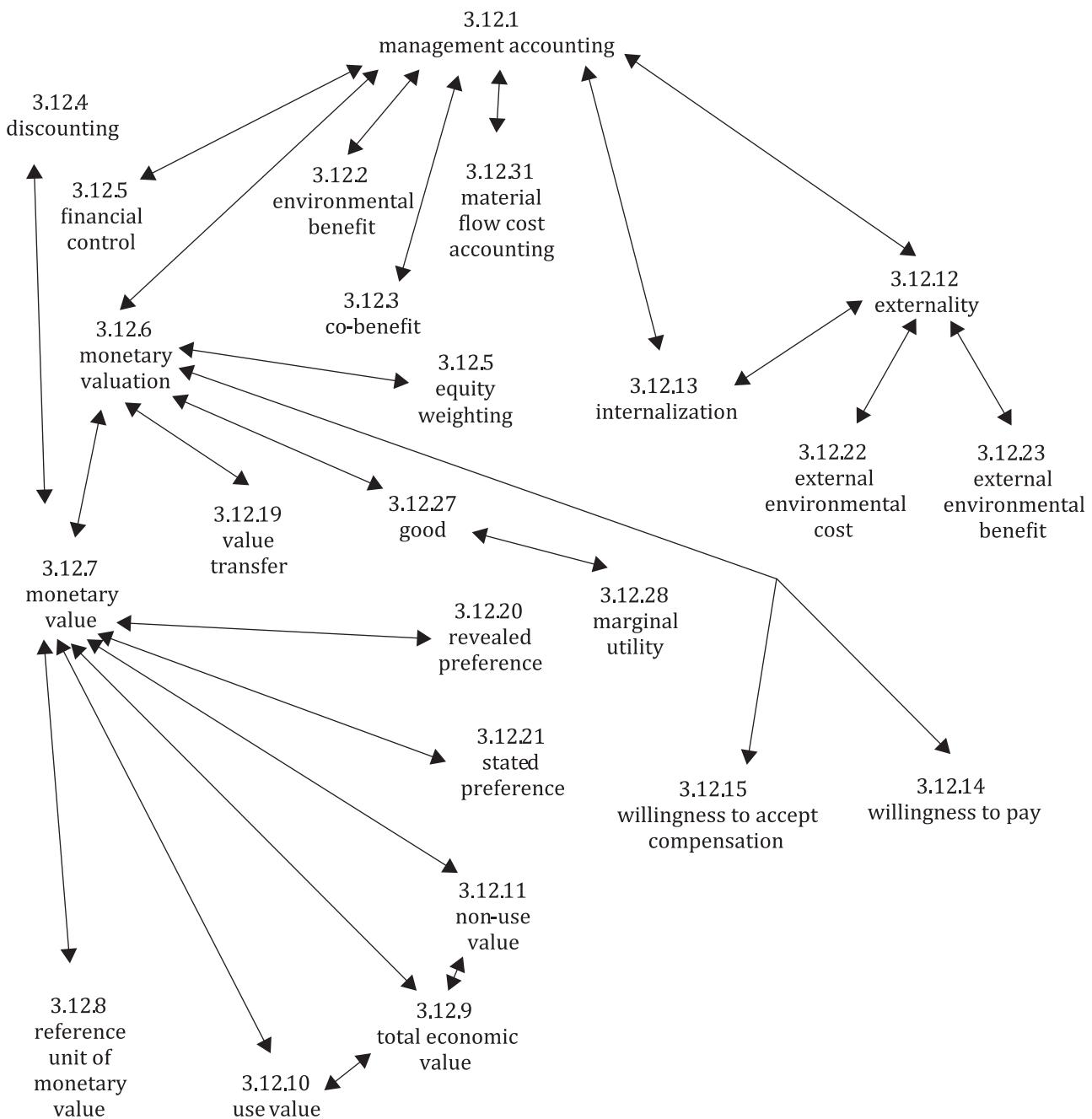


Figure A.26 — Terms relating to economy and finance — 1

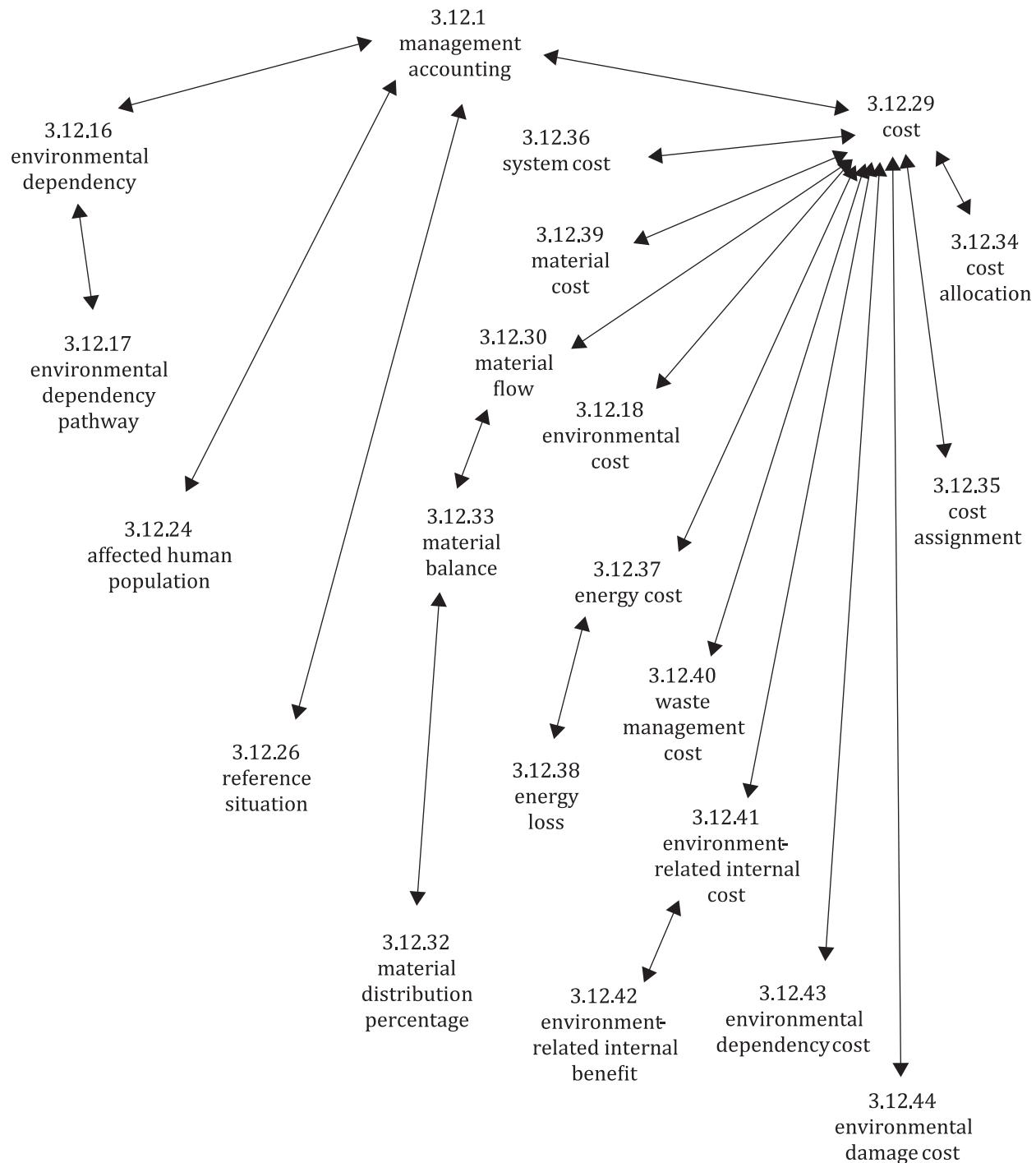


Figure A.27 — Terms relating to economy and finance — 2

## Bibliography

- [1] ISO 704:2009, *Terminology work — Principles and methods*
- [2] ISO 10241-1, *Terminological entries in standards — Part 1: General requirements and examples of presentation*
- [3] ISO 10241-2, *Terminological entries in standards — Part 2: Adoption of standardized terminological entries*
- [4] ISO 14001, *Environmental management systems — Requirements with guidance for use*
- [5] ISO 14004, *Environmental management systems — General guidelines on implementation*
- [6] ISO 14005, *Environmental management systems — Guidelines for a flexible approach to phased implementation*
- [7] ISO 14006, *Environmental management systems — Guidelines for incorporating ecodesign*
- [8] ISO 14008, *Monetary valuation of environmental impacts and related environmental aspects*
- [9] ISO 14015, *Environmental management — Environmental assessment of sites and organizations (EASO)*
- [10] ISO 14020, *Environmental labels and declarations — General principles*
- [11] ISO 14021, *Environmental labels and declarations — Self-declared environmental claims (Type II environmental labelling)*
- [12] ISO 14024, *Environmental labels and declarations — Type I environmental labelling — Principles and procedures*
- [13] ISO 14025, *Environmental labels and declarations — Type III environmental declarations — Principles and procedures*
- [14] ISO 14026, *Environmental labels and declarations — Principles, requirements and guidelines for communication of footprint information*
- [15] ISO/TS 14027, *Environmental labels and declarations — Development of product category rules*
- [16] ISO 14031, *Environmental management — Environmental performance evaluation — Guidelines*
- [17] ISO 14033, *Environmental management — Quantitative environmental information — Guidelines and examples*
- [18] ISO 14034, *Environmental management — Environmental technology verification (ETV)*
- [19] ISO 14040, *Environmental management — Life cycle assessment — Principles and framework*
- [20] ISO 14044, *Environmental management — Life cycle assessment — Requirements and guidelines*
- [21] ISO 14045, *Environmental management — Eco-efficiency assessment of product systems — Principles, requirements and guidelines*
- [22] ISO 14046, *Environmental management — Water footprint — Principles, requirements and guidelines*
- [23] ISO/TR 14047, *Environmental management — Life cycle assessment — Illustrative examples on how to apply ISO 14044 to impact assessment situations*
- [24] ISO/TS 14048, *Environmental management — Life cycle assessment — Data documentation format*

- [25] ISO/TR 14049, *Environmental management — Life cycle assessment — Illustrative examples on how to apply ISO 14044 to goal and scope definition and inventory analysis*
- [26] ISO 14051, *Environmental management — Material flow cost accounting — General framework*
- [27] ISO 14052, *Environmental management — Material flow cost accounting — Guidance for practical implementation in a supply chain*
- [28] ISO 14055-1, *Environmental management — Guidelines for establishing good practices for combatting land degradation and desertification — Part 1: Good practices framework*
- [29] ISO/TR 14062, *Environmental management — Integrating environmental aspects into product design and development*
- [30] ISO 14063, *Environmental management — Environmental communication — Guidelines and examples*
- [31] ISO 14064-1, *Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals*
- [32] ISO 14064-2, *Greenhouse gases — Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements*
- [33] ISO 14064-3, *Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements*
- [34] ISO 14065, *Greenhouse gases — Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition*
- [35] ISO 14066, *Greenhouse gases — Competence requirements for greenhouse gas validation teams and verification teams*
- [36] ISO 14067, *Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification*
- [37] ISO/TR 14069, *Greenhouse gases — Quantification and reporting of greenhouse gas emissions for organizations — Guidance for the application of ISO 14064-1*
- [38] ISO/TS 14071, *Environmental management — Life cycle assessment — Critical review processes and reviewer competencies: Additional requirements and guidelines to ISO 14044:2006*
- [39] ISO/TS 14072, *Environmental management — Life cycle assessment — Requirements and guidelines for organizational life cycle assessment*
- [40] ISO/TR 14073, *Environmental management — Water footprint — Illustrative examples on how to apply ISO 14046*
- [41] ISO 14080, *Greenhouse gas management and related activities — Framework and principles for methodologies on climate actions*
- [42] ISO 14090, *Adaptation to climate change — Principles, requirements and guidelines*
- [43] ISO 15392, *Sustainability in buildings and civil engineering works — General principles*
- [44] ISO/IEC 17000:2020, *Conformity assessment — Vocabulary and general principles*
- [45] ISO/IEC 17029, *Conformity assessment — General principles and requirements for validation and verification bodies*
- [46] ISO 19011, *Guidelines for auditing management systems*

## Alphabetical index

This index contains all terms included in [Clause 3](#). The entry terms are sorted alphabetically by each key word of the terms. Reference is to term entry number and to concept diagram (figure number) in [Annex A](#).

- accept: **willingness to accept compensation:** [3.12.15](#), [A.26](#)
- accounting: **management accounting:** [3.12.1](#), [A.26](#), [A.27](#)
  - : **material flow cost accounting:** [3.12.31](#), [A.26](#)
- accreditation: **accreditation:** [3.4.30](#), [A.9](#)
  - : **accreditation body:** [3.4.31](#), [A.9](#)
- action: **climate action:** [3.8.4](#), [A.18](#)
  - : **corrective action:** [3.1.18](#), [A.4](#)
  - : **directed action:** [3.9.21](#), [A.21](#)
- activity: **GHG activity data:** [3.9.31](#)
  - : **greenhouse gas activity data:** [3.9.31](#), [A.22](#)
- adaptation: **adaptation to climate change:** [3.8.5](#), [A.18](#)
  - : **climate change adaptation:** [3.8.5](#)
- adaptive: **adaptive capacity:** [3.8.7](#), [A.18](#)
- added: **environmental added value:** [3.4.12](#), [A.8](#)
- affected: **affected human population:** [3.12.24](#), [A.27](#)
- agroecosystem: **agroecosystem:** [3.8.21](#), [A.19](#)
- allocation: **allocation:** [3.6.16](#), [A.14](#)
  - : **cost allocation:** [3.12.34](#), [A.27](#)
- analysis: **life cycle inventory analysis:** [3.6.3](#), [A.14](#)
  - : **life cycle inventory analysis result:** [3.6.4](#), [A.14](#)
  - : **sensitivity analysis:** [3.6.25](#), [A.14](#)
  - : **uncertainty analysis:** [3.6.24](#), [A.14](#)
  - : **water footprint inventory analysis:** [3.10.5](#), [A.23](#)
- ancillary: **ancillary input:** [3.6.10](#), [A.15](#)
- arable: **arable land:** [3.8.17](#), [A.19](#)
- area: **area of concern:** [3.2.11](#), [A.5](#)
- : **environmental topic area:** [3.2.12](#), [A.5](#)
- aspect: **environmental aspect:** [3.2.20](#), [A.6](#)
- : **product environmental aspect:** [3.5.10](#), [A.11](#), [A.13](#)
- assertion: **comparative assertion:** [3.7.7](#), [A.16](#)
  - : **comparative eco-efficiency assertion:** [3.6.51](#), [A.16](#)
  - : **GHG assertion:** [3.9.33](#)
- assessment: **conformity assessment:** [3.4.1](#)
  - : **life cycle assessment:** [3.6.2](#), [A.14](#)
  - : **life cycle impact assessment:** [3.6.5](#), [A.14](#)
  - : **organizational life cycle assessment:** [3.6.26](#), [A.14](#)
  - : **vulnerability assessment:** [3.8.14](#), [A.18](#)
  - : **water footprint assessment:** [3.10.6](#), [A.23](#)
  - : **water footprint impact assessment:** [3.10.7](#), [A.23](#)
- : **cost assignment:** [3.12.35](#), [A.27](#)
- assurance: **level of assurance:** [3.4.28](#), [A.9](#)
- audit: **audit:** [3.1.19](#), [A.4](#), [A.10](#)
  - : **audit client:** [3.4.33](#), [A.10](#)
  - : **audit conclusion:** [3.4.47](#), [A.10](#)
  - : **audit criteria:** [3.4.44](#), [A.10](#)
  - : **audit evidence:** [3.4.45](#), [A.10](#)
  - : **audit findings:** [3.4.46](#), [A.10](#)
  - : **audit plan:** [3.4.43](#), [A.10](#)
  - : **audit programme:** [3.4.41](#), [A.10](#)
  - : **audit scope:** [3.4.42](#), [A.10](#)
  - : **audit team:** [3.4.35](#), [A.10](#)

- : **combined audit**: [3.4.38](#), [A.10](#)
- : **internal audit**: [3.4.40](#), [A.10](#)
- : **joint audit**: [3.4.39](#), [A.10](#)
- auditee: **auditee**: [3.4.34](#), [A.10](#)
- auditor: **auditor**: [3.4.37](#), [A.10](#)
- authority: **local authority**: [3.2.17](#), [A.5](#)
- availability: **water availability**: [3.10.11](#), [A.24](#)
- avoided: **avoided GHG emission**: [3.9.16](#)
- : **avoided greenhouse gas emission**: [3.9.16](#), [A.21](#)
- balance: **material balance**: [3.12.33](#), [A.14](#), [A.27](#)
- base: **base year**: [3.9.19](#), [A.21](#)
- baseline: **baseline**: [3.12.26](#)
- : **baseline scenario**: [3.9.18](#), [A.21](#)
- : **environmental baseline**: [3.2.6](#), [A.5](#)
- : **GHG baseline scenario**: [3.9.18](#)
- : **greenhouse gas baseline scenario**: [3.9.18](#)
- basic: **basic data**: [3.6.36](#), [A.15](#)
- basin: **drainage basin**: [3.10.23](#), [A.24](#)
- benchmark: **benchmark**: [3.2.15](#), [A.5](#)
- benefit: **environmental benefit**: [3.12.2](#), [A.26](#)
- : **environment-related internal benefit**: [3.12.42](#), [A.27](#)
- : **external environmental benefit**: [3.12.23](#), [A.26](#)
- biodiversity: **biodiversity**: [3.8.22](#), [A.19](#)
- biogenic: **biogenic**: [3.8.23](#), [A.19](#)
- : **biogenic carbon**: [3.8.24](#), [A.19](#)
- biological: **biological diversity**: [3.8.22](#)
- biomass: **biomass**: [3.8.25](#), [A.19](#)
- body: **accreditation body**: [3.4.31](#), [A.9](#)
- : **ecolabelling body**: [3.7.2](#), [A.16](#)
- : **test body**: [3.4.18](#), [A.8](#)
- : **validation body**: [3.4.24](#), [A.9](#)
- : **verification body**: [3.4.4](#), [A.8](#)
- : **water body**: [3.10.9](#), [A.24](#)
- boundary: **system boundary**: [3.6.8](#), [A.14](#)
- brackish: **brackish water**: [3.10.16](#), [A.24](#)
- capacity: **adaptive capacity**: [3.8.7](#), [A.18](#)
- carbon: **biogenic carbon**: [3.8.24](#), [A.19](#)
- : **carbon dioxide equivalent**: [3.9.3](#), [A.21](#)
- : **carbon footprint of a product**: [3.11.1](#), [A.25](#)
- : **carbon footprint of a product – product category rules**: [3.11.3](#), [A.25](#)
- : **carbon footprint of a product study**: [3.11.4](#), [A.25](#)
- : **carbon offsetting**: [3.11.5](#), [A.25](#)
- : **partial carbon footprint of a product**: [3.11.2](#), [A.25](#)
- category: **carbon footprint of a product – product category rules**: [3.11.3](#), [A.25](#)
- : **category endpoint**: [3.6.22](#), [A.14](#)
- : **impact category**: [3.6.18](#), [A.14](#)
- : **impact category indicator**: [3.6.19](#)
- : **product category rules**: [3.7.12](#), [A.16](#)
- : **product category rules committee**: [3.7.14](#), [A.16](#)
- : **product category rules review**: [3.7.13](#), [A.16](#)
- centre: **quantity centre**: [3.12.45](#)
- certification: **certification**: [3.4.48](#), [A.10](#)
- CFP: **CFP**: [3.11.1](#)
- : **CFP study**: [3.11.4](#)
- : **partial CFP**: [3.11.2](#)
- CFP-PCR: **CFP-PCR**: [3.11.3](#)
- chain: **supply chain**: [3.5.27](#), [A.11](#)
- : **value chain**: [3.5.28](#), [A.11](#)
- change: **adaptation to climate change**: [3.8.5](#), [A.18](#)
- : **climate change**: [3.8.3](#), [A.18](#)
- : **climate change adaptation**: [3.8.5](#)

- : climate change exposure: [3.8.15](#), [A.18](#)
- : climate change impact: [3.8.10](#), [A.18](#)
- : climate change mitigation: [3.8.6](#), [A.18](#)
- : climate change risk: [3.8.12](#), [A.18](#)
- : direct land use change: [3.8.19](#), [A.19](#)
- : indirect land use change: [3.8.20](#), [A.19](#)
- characteristic: **product function characteristic**: [3.5.21](#), [A.11](#), [A.13](#)
- characterization: **characterization factor**: [3.6.23](#), [A.14](#)
- check: **completeness check**: [3.4.15](#), [A.8](#)
- : **consistency check**: [3.4.16](#), [A.8](#)
- : **sensitivity check**: [3.4.17](#), [A.8](#)
- claim: **environmental claim**: [3.7.3](#), [A.16](#)
- : **environmental information claim**: [3.4.51](#)
- : **environmental claim verification**: [3.4.8](#), [A.8](#)
- : **qualified environmental claim**: [3.7.5](#), [A.16](#)
- : **self-declared environmental claim**: [3.7.4](#), [A.16](#)
- client: **audit client**: [3.4.33](#), [A.10](#)
- climate: **adaptation to climate change**: [3.8.5](#), [A.18](#)
- : **climate**: [3.8.1](#), [A.18](#)
- : **climate action**: [3.8.4](#), [A.18](#)
- : **climate change**: [3.8.3](#), [A.18](#)
- : **climate change adaptation**: [3.8.5](#)
- : **climate change exposure**: [3.8.15](#), [A.18](#)
- : **climate change impact**: [3.8.10](#), [A.18](#)
- : **climate change mitigation**: [3.8.6](#), [A.18](#)
- : **climate change risk**: [3.8.12](#), [A.18](#)
- : **climate risk**: [3.8.12](#)
- : **climate scenario**: [3.8.2](#), [A.18](#)
- : **climate sensitivity**: [3.8.11](#), [A.18](#)
- CO<sub>2</sub>: **CO<sub>2</sub> equivalent**: [3.9.3](#)
- CO<sub>2</sub>e: **CO<sub>2</sub>e**: [3.9.3](#)
- co-benefit: **co-benefit**: [3.12.3](#), [A.26](#)
- combined: **combined audit**: [3.4.38](#), [A.10](#)
- : **combined indicator**: [3.2.26](#), [A.6](#)
- commissioner: **commissioner of the critical review**: [3.6.30](#), [A.14](#)
- : **data commissioner**: [3.6.44](#), [A.15](#)
- committee: **PCR committee**: [3.7.14](#)
- : **product category rules committee**: [3.7.14](#), [A.16](#)
- communication: **environmental communication**: [3.7.19](#), [A.17](#)
- : **environmental communication objective**: [3.7.21](#), [A.17](#)
- : **environmental communication policy**: [3.7.20](#), [A.17](#)
- : **environmental communication strategy**: [3.7.23](#), [A.17](#)
- : **environmental communication target**: [3.7.22](#), [A.17](#)
- : **footprint communication**: [3.7.18](#), [A.17](#)
- comparative: **comparative assertion**: [3.7.7](#), [A.16](#)
- : **comparative eco-efficiency assertion**: [3.6.51](#), [A.16](#)
- compensation: **willingness to accept compensation**: [3.12.15](#), [A.26](#)
- competence: **competence**: [3.1.10](#), [A.4](#)
- complaint: **complaint**: [3.4.26](#), [A.9](#)
- completeness: **completeness check**: [3.4.15](#), [A.8](#)
- compliance: **compliance obligation**: [3.3.4](#), [A.7](#)
- concern: **area of concern**: [3.2.11](#), [A.5](#)
- conclusion: **audit conclusion**: [3.4.47](#), [A.10](#)
- condition: **environmental condition**: [3.2.33](#), [A.6](#)
- : **environmental condition indicator**: [3.2.32](#), [A.6](#)
- conflict: **conflict of interest**: [3.4.29](#), [A.9](#)
- conformity: **conformity**: [3.1.16](#), [A.4](#)
- : **conformity assessment**: [3.4.1](#)

consistency: **consistency check**: [3.4.16](#), [A.8](#)

consultancy: **GHG consultancy services**: [3.9.34](#)

—: **greenhouse gas consultancy services**: [3.9.34](#), [A.22](#)

consumer: **consumer**: [3.5.17](#), [A.11](#)

continual: **continual improvement**: [3.1.13](#), [A.4](#)

control: **financial control**: [3.12.5](#), [A.26](#)

co-product: **co-product**: [3.5.13](#), [A.11](#)

core: **core rules**: [3.7.15](#), [A.16](#)

corrective: **corrective action**: [3.1.18](#), [A.4](#)

cost: **cost**: [3.12.29](#), [A.27](#)

—: **cost allocation**: [3.12.34](#), [A.27](#)

—: **cost assignment**: [3.12.35](#), [A.27](#)

—: **energy cost**: [3.12.37](#), [A.27](#)

—: **environmental cost**: [3.12.18](#), [A.27](#)

—: **environmental damage cost**: [3.12.44](#), [A.27](#)

—: **environmental dependency cost**: [3.12.43](#), [A.27](#)

—: **environment-related internal cost**: [3.12.41](#), [A.27](#)

—: **external environmental cost**: [3.12.22](#), [A.26](#)

—: **material cost**: [3.12.39](#), [A.27](#)

—: **material flow cost accounting**: [3.12.31](#), [A.26](#)

—: **system cost**: [3.12.36](#), [A.27](#)

—: **waste management cost**: [3.12.40](#), [A.27](#)

counting: **double counting**: [3.5.25](#), [A.12](#)

criteria: **audit criteria**: [3.4.44](#), [A.10](#)

—: **cut-off criteria**: [3.6.21](#), [A.14](#)

—: **eligibility criteria**: [3.8.9](#), [A.18](#)

—: **product environmental criteria**: [3.5.9](#), [A.11](#), [A.13](#)

—: **validation criteria**: [3.4.27](#), [A.9](#)

critical: **commissioner of the critical review**: [3.6.30](#), [A.14](#)

—: **critical review**: [3.6.27](#), [A.14](#)

—: **critical review report**: [3.6.29](#), [A.14](#)

—: **critical review statement**: [3.6.28](#), [A.14](#)

cut-off: **cut-off criteria**: [3.6.21](#), [A.14](#)

cycle: **life cycle**: [3.6.1](#), [A.14](#), [A.15](#)

—: **life cycle assessment**: [3.6.2](#), [A.14](#)

—: **life cycle impact assessment**: [3.6.5](#), [A.14](#)

—: **life cycle interpretation**: [3.6.6](#), [A.14](#)

—: **life cycle inventory analysis**: [3.6.3](#), [A.14](#)

—: **life cycle inventory analysis result**: [3.6.4](#), [A.14](#)

—: **life cycle perspective**: [3.6.33](#)

—: **life cycle thinking**: [3.6.33](#), [A.15](#)

—: **organizational life cycle assessment**: [3.6.26](#), [A.14](#)

damage: **environmental damage cost**: [3.12.44](#), [A.27](#)

data: **basic data**: [3.6.36](#), [A.15](#)

—: **data commissioner**: [3.6.44](#), [A.15](#)

—: **data documentation format**: [3.6.42](#), [A.15](#)

—: **data documentor**: [3.6.43](#), [A.15](#)

—: **data field**: [3.6.45](#), [A.15](#)

—: **data generator**: [3.6.41](#), [A.15](#)

—: **data quality**: [3.6.46](#), [A.15](#)

—: **GHG activity data**: [3.9.31](#)

—: **greenhouse gas activity data**: [3.9.31](#), [A.22](#)

—: **primary data**: [3.6.34](#), [A.15](#)

—: **quantitative data**: [3.6.39](#), [A.15](#)

—: **secondary data**: [3.6.35](#), [A.15](#)

—: **site-specific data**: [3.6.38](#), [A.15](#)

declaration: **Type III environmental declaration**: [3.7.9](#), [A.16](#)

—: **Type III environmental declaration programme**: [3.7.10](#), [A.16](#)

declared: **declared unit**: [3.7.11](#), [A.16](#)

degradation: **water degradation**: [3.10.21](#), [A.24](#)

dependency: <b>environmental dependency</b> : <a href="#">3.12.16</a> , <a href="#">A.27</a>	—: <b>eco-efficiency</b> : <a href="#">3.6.48</a> , <a href="#">A.14</a>
—: <b>environmental dependency cost</b> : <a href="#">3.12.43</a> , <a href="#">A.27</a>	—: <b>eco-efficiency indicator</b> : <a href="#">3.6.49</a> , <a href="#">A.14</a>
—: <b>environmental dependency pathway</b> : <a href="#">3.12.17</a> , <a href="#">A.27</a>	—: <b>eco-efficiency profile</b> : <a href="#">3.6.50</a> , <a href="#">A.14</a>
design: <b>design and development</b> : <a href="#">3.5.20</a> , <a href="#">A.11</a>	ecolabelling: <b>ecolabelling body</b> : <a href="#">3.7.2</a> , <a href="#">A.16</a>
development: <b>design and development</b> : <a href="#">3.5.20</a> , <a href="#">A.11</a>	economic: <b>total economic value</b> : <a href="#">3.12.9</a> , <a href="#">A.26</a>
—: <b>sustainable development</b> : <a href="#">3.2.9</a> , <a href="#">A.5</a>	ecosystem: <b>ecosystem</b> : <a href="#">3.2.3</a> , <a href="#">A.5</a>
dioxide: <b>carbon dioxide equivalent</b> : <a href="#">3.9.3</a> , <a href="#">A.21</a>	—: <b>ecosystem service</b> : <a href="#">3.2.4</a> , <a href="#">A.5</a>
direct: <b>direct GHG emission</b> : <a href="#">3.9.9</a>	effect: <b>external effect</b> : <a href="#">3.12.12</a>
—: <b>direct GHG removal</b> : <a href="#">3.9.25</a>	effectiveness: <b>effectiveness</b> : <a href="#">3.1.14</a> , <a href="#">A.4</a>
—: <b>direct greenhouse gas emission</b> : <a href="#">3.9.9</a> , <a href="#">A.21</a>	elementary: <b>elementary flow</b> : <a href="#">3.6.12</a> , <a href="#">A.12</a>
—: <b>direct greenhouse gas removal</b> : <a href="#">3.9.25</a> , <a href="#">A.21</a>	—: <b>elementary water flow</b> : <a href="#">3.10.24</a> , <a href="#">A.24</a>
—: <b>direct land use change</b> : <a href="#">3.8.19</a> , <a href="#">A.19</a>	eligibility: <b>eligibility criteria</b> : <a href="#">3.8.9</a> , <a href="#">A.18</a>
—: <b>direct water footprint inventory</b> : <a href="#">3.10.3</a> , <a href="#">A.23</a>	emission: <b>avoided GHG emission</b> : <a href="#">3.9.16</a>
directed: <b>directed action</b> : <a href="#">3.9.21</a> , <a href="#">A.21</a>	—: <b>avoided greenhouse gas emission</b> : <a href="#">3.9.16</a> , <a href="#">A.21</a>
discounting: <b>discounting</b> : <a href="#">3.12.4</a> , <a href="#">A.26</a>	—: <b>direct GHG emission</b> : <a href="#">3.9.9</a>
distribution: <b>material distribution percentage</b> : <a href="#">3.12.32</a> , <a href="#">A.12</a> , <a href="#">A.27</a>	—: <b>direct greenhouse gas emission</b> : <a href="#">3.9.9</a> , <a href="#">A.21</a>
diversity: <b>biological diversity</b> : <a href="#">3.8.22</a>	—: <b>downstream GHG emission</b> : <a href="#">3.9.13</a>
dLUC: <b>dLUC</b> : <a href="#">3.8.19</a>	—: <b>downstream greenhouse gas emission</b> : <a href="#">3.9.13</a> , <a href="#">A.21</a>
documentation: <b>data documentation format</b> : <a href="#">3.6.42</a> , <a href="#">A.15</a>	—: <b>energy indirect GHG emission</b> : <a href="#">3.9.11</a>
documented: <b>documented information</b> : <a href="#">3.1.11</a> , <a href="#">A.4</a>	—: <b>energy indirect greenhouse gas emission</b> : <a href="#">3.9.11</a> , <a href="#">A.21</a>
documentor: <b>data documentor</b> : <a href="#">3.6.43</a> , <a href="#">A.15</a>	—: <b>GHG emission</b> : <a href="#">3.9.8</a>
double: <b>double counting</b> : <a href="#">3.5.25</a> , <a href="#">A.12</a>	—: <b>GHG emission factor</b> : <a href="#">3.9.20</a>
downstream: <b>downstream GHG emission</b> : <a href="#">3.9.13</a>	—: <b>GHG emission reduction</b> : <a href="#">3.9.17</a>
—: <b>downstream greenhouse gas emission</b> : <a href="#">3.9.13</a> , <a href="#">A.21</a>	—: <b>greenhouse gas emission</b> : <a href="#">3.9.8</a> , <a href="#">A.21</a>
drainage: <b>drainage basin</b> : <a href="#">3.10.23</a> , <a href="#">A.24</a>	—: <b>greenhouse gas emission factor</b> : <a href="#">3.9.20</a> , <a href="#">A.21</a>
ecodesign: <b>ecodesign</b> : <a href="#">3.5.22</a> , <a href="#">A.11</a>	—: <b>greenhouse gas emission reduction</b> : <a href="#">3.9.17</a> , <a href="#">A.21</a>
eco-efficiency: <b>comparative eco-efficiency assertion</b> : <a href="#">3.6.51</a> , <a href="#">A.16</a>	—: <b>indirect GHG emission</b> : <a href="#">3.9.10</a>
	—: <b>indirect greenhouse gas emission</b> : <a href="#">3.9.10</a> , <a href="#">A.21</a>
	—: <b>other indirect GHG emission</b> : <a href="#">3.9.12</a>
	—: <b>other indirect greenhouse gas emission</b> : <a href="#">3.9.12</a> , <a href="#">A.21</a>

- : out of stream GHG emission: [3.9.15](#)
- : out of stream greenhouse gas emission: [3.9.15](#), [A.21](#)
- : upstream GHG emission: [3.9.14](#)
- : upstream greenhouse gas emission: [3.9.14](#), [A.21](#)
- EMS: EMS: [3.3.1](#)
- endpoint: category endpoint: [3.6.22](#), [A.14](#)
- energy: energy cost: [3.12.37](#), [A.27](#)
- : energy flow: [3.6.13](#), [A.12](#)
- : energy indirect GHG emission: [3.9.11](#)
- : energy indirect greenhouse gas emission: [3.9.11](#), [A.21](#)
- : energy loss: [3.12.38](#), [A.27](#)
- : energy use: [3.5.4](#), [A.11](#)
- : feedstock energy: [3.6.11](#), [A.12](#)
- : process energy: [3.5.2](#), [A.11](#)
- enhancement: GHG removal enhancement: [3.9.23](#)
  - : greenhouse gas removal enhancement: [3.9.23](#), [A.21](#)
- environment: environment: [3.2.2](#), [A.5](#)
- environmental: environmental added value: [3.4.12](#), [A.8](#)
  - : environmental aspect: [3.2.20](#), [A.6](#)
  - : environmental baseline: [3.2.6](#), [A.5](#)
  - : environmental benefit: [3.12.2](#), [A.26](#)
  - : environmental claim: [3.7.3](#), [A.16](#)
  - : environmental claim verification: [3.4.8](#), [A.8](#)
  - : environmental communication: [3.7.19](#), [A.17](#)
  - : environmental communication objective: [3.7.21](#), [A.17](#)
  - : environmental communication policy: [3.7.20](#), [A.17](#)
  - : environmental communication strategy: [3.7.23](#), [A.17](#)
- : environmental communication target: [3.7.22](#), [A.17](#)
- : environmental condition: [3.2.33](#), [A.6](#)
- : environmental condition indicator: [3.2.32](#), [A.6](#)
- : environmental cost: [3.12.18](#), [A.27](#)
- : environmental damage cost: [3.12.44](#), [A.27](#)
- : environmental dependency: [3.12.16](#), [A.27](#)
- : environmental dependency cost: [3.12.43](#), [A.27](#)
- : environmental dependency pathway: [3.12.17](#), [A.27](#)
- : environmental impact: [3.2.22](#), [A.6](#)
- : environmental impact factor: [3.2.23](#), [A.6](#)
- : environmental impact pathway: [3.2.21](#), [A.6](#)
- : environmental information claim: [3.4.51](#)
- : environmental information statement: [3.4.51](#), [A.9](#)
- : environmental information validation: [3.4.49](#), [A.9](#)
- : environmental information verification: [3.4.50](#), [A.8](#)
- : environmental integrity: [3.8.8](#), [A.18](#)
- : environmental label: [3.7.1](#), [A.16](#)
- : environmental management: [3.2.1](#), [A.5](#), [A.6](#)
- : environmental management system: [3.3.1](#), [A.7](#)
- : environmental mechanism: [3.6.17](#), [A.12](#)
- : environmental objective: [3.3.3](#), [A.7](#)
- : environmental performance: [3.2.27](#), [A.6](#)
- : environmental performance evaluation: [3.2.28](#), [A.6](#)
- : environmental performance indicator: [3.2.29](#), [A.6](#)
- : environmental policy: [3.3.2](#), [A.7](#)
- : environmental technology: [3.4.10](#), [A.8](#)
- : environmental technology verification: [3.4.11](#), [A.8](#)

- : **environmental topic area:** [3.2.12](#), [A.5](#)
- : **external environmental benefit:** [3.12.23](#), [A.26](#)
- : **external environmental cost:** [3.12.22](#), [A.26](#)
- : **product environmental aspect:** [3.5.10](#), [A.11](#), [A.13](#)
- : **product environmental criteria:** [3.5.9](#), [A.11](#), [A.13](#)
- : **qualified environmental claim:** [3.7.5](#), [A.16](#)
- : **self-declared environmental claim:** [3.7.4](#), [A.16](#)
- : **Type I environmental labelling programme:** [3.7.8](#), [A.16](#)
- : **Type III environmental declaration:** [3.7.9](#), [A.16](#)
- : **Type III environmental declaration programme:** [3.7.10](#), [A.16](#)
- environment-related: **environment-related internal benefit:** [3.12.42](#), [A.27](#)
- : **environment-related internal cost:** [3.12.41](#), [A.27](#)
- EPE: **EPE:** [3.2.28](#)
- EPI: **EPI:** [3.2.29](#)
- equity: **equity share:** [3.2.16](#), [A.5](#)
- : **equity weighting:** [3.12.25](#), [A.26](#)
- equivalent: **carbon dioxide equivalent:** [3.9.3](#), [A.21](#)
- : **CO<sub>2</sub> equivalent:** [3.9.3](#)
- evaluation: **environmental performance evaluation:** [3.2.28](#), [A.6](#)
- evidence: **audit evidence:** [3.4.45](#), [A.10](#)
- : **objective evidence:** [3.4.32](#), [A.10](#)
- expert: **independent external expert:** [3.6.31](#), [A.14](#)
- : **independent internal expert:** [3.6.32](#), [A.14](#)
- : **technical expert:** [3.4.36](#), [A.10](#)
- explanatory: **explanatory statement:** [3.7.6](#), [A.16](#)
- exposure: **climate change exposure:** [3.8.15](#), [A.18](#)
- external: **external effect:** [3.12.12](#)
- : **external environmental benefit:** [3.12.23](#), [A.26](#)
- : **external environmental cost:** [3.12.22](#), [A.26](#)
- : **independent external expert:** [3.6.31](#), [A.14](#)
- externality: **externality:** [3.12.12](#), [A.26](#)
- facility: **facility:** [3.2.19](#), [A.5](#)
- factor: **characterization factor:** [3.6.23](#), [A.14](#)
- : **environmental impact factor:** [3.2.23](#), [A.6](#)
- : **GHG emission factor:** [3.9.20](#)
- : **GHG removal factor:** [3.9.24](#)
- : **greenhouse gas emission factor:** [3.9.20](#), [A.21](#)
- : **greenhouse gas removal factor:** [3.9.24](#), [A.21](#)
- : **weighting factor:** [3.6.20](#), [A.14](#)
- feedstock: **feedstock energy:** [3.6.11](#), [A.12](#)
- field: **data field:** [3.6.45](#), [A.15](#)
- final: **final product:** [3.5.15](#), [A.11](#)
- financial: **financial control:** [3.12.5](#), [A.26](#)
- findings: **audit findings:** [3.4.46](#), [A.10](#)
- fitness: **fitness for purpose:** [3.5.8](#), [A.11](#)
- flow: **elementary flow:** [3.6.12](#), [A.12](#)
- : **elementary water flow:** [3.10.24](#), [A.24](#)
- : **energy flow:** [3.6.13](#), [A.12](#)
- : **intermediate flow:** [3.6.14](#), [A.12](#)
- : **material flow:** [3.12.30](#), [A.12](#), [A.27](#)
- : **material flow cost accounting:** [3.12.31](#), [A.26](#)
- : **product flow:** [3.5.3](#), [A.11](#)
- : **reference flow:** [3.6.15](#)
- footprint: **carbon footprint of a product:** [3.11.1](#), [A.25](#)
- : **carbon footprint of a product – product category rules:** [3.11.3](#), [A.25](#)
- : **carbon footprint of a product study:** [3.11.4](#), [A.25](#)

- : direct water footprint inventory: [3.10.3](#), [A.23](#)
- : footprint: [3.7.17](#), [A.17](#)
- : footprint communication: [3.7.18](#), [A.17](#)
- : indirect water footprint inventory: [3.10.4](#), [A.23](#)
- : partial carbon footprint of a product: [3.11.2](#), [A.25](#)
- : water footprint: [3.10.1](#), [A.23](#), [A.24](#)
- : water footprint assessment: [3.10.6](#), [A.23](#)
- : water footprint impact assessment: [3.10.7](#), [A.23](#)
- : water footprint inventory: [3.10.2](#), [A.23](#)
- : water footprint inventory analysis: [3.10.5](#), [A.23](#)
- : water footprint profile: [3.10.8](#), [A.23](#)
- format: data documentation format: [3.6.42](#), [A.15](#)
- fossil: fossil water: [3.10.20](#), [A.24](#)
- freshwater: freshwater: [3.10.15](#), [A.24](#)
- function: product function characteristic: [3.5.21](#), [A.11](#), [A.13](#)
- functional: functional unit: [3.6.7](#), [A.14](#)
- gas: avoided greenhouse gas emission: [3.9.16](#), [A.21](#)
  - : direct greenhouse gas emission: [3.9.9](#), [A.21](#)
  - : direct greenhouse gas removal: [3.9.25](#), [A.21](#)
  - : downstream greenhouse gas emission: [3.9.13](#), [A.21](#)
  - : energy indirect greenhouse gas emission: [3.9.11](#), [A.21](#)
  - : greenhouse gas: [3.9.1](#), [A.20](#), [A.21](#), [A.22](#)
  - : greenhouse gas activity data: [3.9.31](#), [A.22](#)
  - : greenhouse gas baseline scenario: [3.9.18](#)
  - : greenhouse gas consultancy services: [3.9.34](#), [A.22](#)
  - : greenhouse gas emission: [3.9.8](#), [A.21](#)
  - : greenhouse gas emission factor: [3.9.20](#), [A.21](#)
  - : greenhouse gas emission reduction: [3.9.17](#), [A.21](#)
  - : greenhouse gas information system: [3.9.30](#), [A.22](#)
  - : greenhouse gas inventory: [3.9.29](#), [A.22](#)
  - : greenhouse gas programme: [3.9.28](#), [A.22](#)
  - : greenhouse gas project: [3.9.26](#), [A.22](#)
  - : greenhouse gas project proponent: [3.9.27](#), [A.22](#)
  - : greenhouse gas removal: [3.9.22](#), [A.21](#)
  - : greenhouse gas removal enhancement: [3.9.23](#), [A.21](#)
  - : greenhouse gas removal factor: [3.9.24](#), [A.21](#)
  - : greenhouse gas report: [3.9.32](#), [A.22](#)
  - : greenhouse gas reservoir: [3.9.6](#), [A.20](#)
  - : greenhouse gas sink: [3.9.5](#), [A.20](#)
  - : greenhouse gas source: [3.9.4](#), [A.20](#)
  - : greenhouse gas statement: [3.9.33](#), [A.22](#)
  - : indirect greenhouse gas emission: [3.9.10](#), [A.21](#)
  - : other indirect greenhouse gas emission: [3.9.12](#), [A.21](#)
  - : out of stream greenhouse gas emission: [3.9.15](#), [A.21](#)
  - : upstream greenhouse gas emission: [3.9.14](#), [A.21](#)
  - generator: data generator: [3.6.41](#), [A.15](#)
  - GHG: avoided GHG emission: [3.9.16](#)
  - : direct GHG emission: [3.9.9](#)
  - : direct GHG removal: [3.9.25](#)
  - : downstream GHG emission: [3.9.13](#)
  - : energy indirect GHG emission: [3.9.11](#)
  - : GHG: [3.9.1](#)
  - : GHG activity data: [3.9.31](#)
  - : GHG assertion: [3.9.33](#)
  - : GHG baseline scenario: [3.9.18](#)
  - : GHG consultancy services: [3.9.34](#)

- : GHG emission: [3.9.8](#)
- : GHG emission factor: [3.9.20](#)
- : GHG emission reduction: [3.9.17](#)
- : GHG information system: [3.9.30](#)
- : GHG inventory: [3.9.29](#)
- : GHG programme: [3.9.28](#)
- : GHG project: [3.9.26](#)
- : GHG project proponent: [3.9.27](#)
- : GHG removal: [3.9.22](#)
- : GHG removal enhancement: [3.9.23](#)
- : GHG removal factor: [3.9.24](#)
- : GHG report: [3.9.32](#)
- : GHG reservoir: [3.9.6](#)
- : GHG sink: [3.9.5](#)
- : GHG source: [3.9.4](#)
- : GHG statement: [3.9.33](#)
- : indirect GHG emission: [3.9.10](#)
- : other indirect GHG emission: [3.9.12](#)
- : out of stream GHG emission: [3.9.15](#)
- : upstream GHG emission: [3.9.14](#)
- global: global warming potential: [3.9.2, A.21](#)
- good: good: [3.12.27, A.26](#)
- greenhouse: avoided greenhouse gas emission: [3.9.16, A.21](#)
  - : direct greenhouse gas emission: [3.9.9, A.21](#)
  - : direct greenhouse gas removal: [3.9.25, A.21](#)
  - : downstream greenhouse gas emission: [3.9.13, A.21](#)
  - : energy indirect greenhouse gas emission: [3.9.11, A.21](#)
  - : greenhouse gas: [3.9.1, A.20, A.21, A.22](#)
  - : greenhouse gas activity data: [3.9.31, A.22](#)
  - : greenhouse gas baseline scenario: [3.9.18](#)
  - : greenhouse gas consultancy services: [3.9.34, A.22](#)
- : greenhouse gas emission: [3.9.8, A.21](#)
- : greenhouse gas emission factor: [3.9.20, A.21](#)
- : greenhouse gas emission reduction: [3.9.17, A.21](#)
- : greenhouse gas information system: [3.9.30, A.22](#)
- : greenhouse gas inventory: [3.9.29, A.22](#)
- : greenhouse gas programme: [3.9.28, A.22](#)
- : greenhouse gas project: [3.9.26, A.22](#)
- : greenhouse gas project proponent: [3.9.27, A.22](#)
- : greenhouse gas removal: [3.9.22, A.21](#)
- : greenhouse gas removal enhancement: [3.9.23, A.21](#)
- : greenhouse gas removal factor: [3.9.24, A.21](#)
- : greenhouse gas report: [3.9.32, A.22](#)
- : greenhouse gas reservoir: [3.9.6, A.20](#)
- : greenhouse gas sink: [3.9.5, A.20](#)
- : greenhouse gas source: [3.9.4, A.20](#)
- : greenhouse gas statement: [3.9.33, A.22](#)
- : indirect greenhouse gas emission: [3.9.10, A.21](#)
- : other indirect greenhouse gas emission: [3.9.12, A.21](#)
- : out of stream greenhouse gas emission: [3.9.15, A.21](#)
- : upstream greenhouse gas emission: [3.9.14, A.21](#)
- groundwater: groundwater: [3.10.19, A.24](#)
- group: target group: [3.2.7, A.5](#)
- GWP: GWP: [3.9.2](#)
- hazard: hazard: [3.1.8, A.4](#)
- human: affected human population: [3.12.24, A.27](#)
- iLUC: iLUC: [3.8.20](#)
- impact: climate change impact: [3.8.10, A.18](#)
- : environmental impact: [3.2.22, A.6](#)

- : environmental impact factor: [3.2.23](#), [A.6](#)
- : environmental impact pathway: [3.2.21](#), [A.6](#)
- : impact category: [3.6.18](#), [A.14](#)
- : impact category indicator: [3.6.19](#)
- : life cycle impact assessment: [3.6.5](#), [A.14](#)
- : water footprint impact assessment: [3.10.7](#), [A.23](#)
- improvement: continual improvement: [3.1.13](#), [A.4](#)
- independent: independent external expert: [3.6.31](#), [A.14](#)
- : independent internal expert: [3.6.32](#), [A.14](#)
- indicator: combined indicator: [3.2.26](#), [A.6](#)
- : eco-efficiency indicator: [3.6.49](#), [A.14](#)
- : environmental condition indicator: [3.2.32](#), [A.6](#)
- : environmental performance indicator: [3.2.29](#), [A.6](#)
- : impact category indicator: [3.6.19](#)
- : indicator: [3.2.24](#), [A.6](#)
- : key performance indicator: [3.2.25](#), [A.6](#)
- : management performance indicator: [3.2.30](#), [A.6](#)
- : operational performance indicator: [3.2.31](#), [A.6](#)
- : product system value indicator: [3.5.6](#), [A.11](#)
- indirect: energy indirect GHG emission: [3.9.11](#)
- : energy indirect greenhouse gas emission: [3.9.11](#), [A.21](#)
- : indirect GHG emission: [3.9.10](#)
- : indirect greenhouse gas emission: [3.9.10](#), [A.21](#)
- : indirect land use change: [3.8.20](#), [A.19](#)
- : indirect water footprint inventory: [3.10.4](#), [A.23](#)
- : other indirect GHG emission: [3.9.12](#)
- : other indirect greenhouse gas emission: [3.9.12](#), [A.21](#)
- influence: sphere of influence: [3.2.34](#)
- information: documented information: [3.1.11](#), [A.4](#)
- : environmental information claim: [3.4.51](#)
- : environmental information statement: [3.4.51](#), [A.9](#)
- : environmental information validation: [3.4.49](#), [A.9](#)
- : environmental information verification: [3.4.50](#), [A.8](#)
- : GHG information system: [3.9.30](#)
- : greenhouse gas information system: [3.9.30](#), [A.22](#)
- : information module: [3.6.47](#), [A.15](#)
- : quantitative information: [3.6.40](#), [A.15](#)
- input: ancillary input: [3.6.10](#), [A.15](#)
- integrity: environmental integrity: [3.8.8](#), [A.18](#)
- intended: intended user: [3.9.37](#), [A.22](#)
- interest: conflict of interest: [3.4.29](#), [A.9](#)
- interested: interested party: [3.1.2](#), [A.4](#)
- intermediate: intermediate flow: [3.6.14](#), [A.12](#)
- : intermediate product: [3.5.14](#), [A.11](#)
- internal: environment-related internal benefit: [3.12.42](#), [A.27](#)
- : environment-related internal cost: [3.12.41](#), [A.27](#)
- : independent internal expert: [3.6.32](#), [A.14](#)
- : internal audit: [3.4.40](#), [A.10](#)
- internalization: internalization: [3.12.13](#), [A.26](#)
- interpretation: life cycle interpretation: [3.6.6](#), [A.14](#)
- intrusive: intrusive investigation: [3.4.13](#), [A.8](#)
- inventory: direct water footprint inventory: [3.10.3](#), [A.23](#)
- : GHG inventory: [3.9.29](#)
- : greenhouse gas inventory: [3.9.29](#), [A.22](#)

- : **indirect water footprint inventory:** [3.10.4](#), [A.23](#)
- : **life cycle inventory analysis:** [3.6.3](#), [A.14](#)
- : **life cycle inventory analysis result:** [3.6.4](#), [A.14](#)
- : **water footprint inventory:** [3.10.2](#), [A.23](#)
- : **water footprint inventory analysis:** [3.10.5](#), [A.23](#)
- investigation: **intrusive investigation:** [3.4.13](#), [A.8](#)
- joint: **joint audit:** [3.4.39](#), [A.10](#)
- key: **key performance indicator:** [3.2.25](#), [A.6](#)
- KPI: **KPI:** [3.2.25](#)
- label: **environmental label:** [3.7.1](#), [A.16](#)
- labelling: **Type I environmental labelling programme:** [3.7.8](#), [A.16](#)
- land: **arable land:** [3.8.17](#), [A.19](#)
- : **direct land use change:** [3.8.19](#), [A.19](#)
- : **indirect land use change:** [3.8.20](#), [A.19](#)
- : **land:** [3.8.16](#), [A.19](#)
- : **land use:** [3.8.18](#), [A.19](#)
- LCA: **LCA:** [3.6.2](#)
- LCIA: **LCIA:** [3.6.5](#)
- LCT: **LCT:** [3.6.33](#)
- level: **level of assurance:** [3.4.28](#), [A.9](#)
- : **maturity level:** [3.3.5](#), [A.7](#)
- life: **life cycle:** [3.6.1](#), [A.14](#), [A.15](#)
- : **life cycle assessment:** [3.6.2](#), [A.14](#)
- : **life cycle impact assessment:** [3.6.5](#), [A.14](#)
- : **life cycle interpretation:** [3.6.6](#), [A.14](#)
- : **life cycle inventory analysis:** [3.6.3](#), [A.14](#)
- : **life cycle inventory analysis result:** [3.6.4](#), [A.14](#)
- : **life cycle perspective:** [3.6.33](#)
- : **life cycle thinking:** [3.6.33](#), [A.15](#)
- : **organizational life cycle assessment:** [3.6.26](#), [A.14](#)
- : **service life:** [3.5.16](#), [A.11](#)
- local: **local authority:** [3.2.17](#), [A.5](#)
- loss: **energy loss:** [3.12.38](#), [A.27](#)
- LU: **LU:** [3.8.18](#)
- management: **environmental management:** [3.2.1](#), [A.5](#), [A.6](#)
- : **environmental management system:** [3.3.1](#), [A.7](#)
- : **management accounting:** [3.12.1](#), [A.26](#), [A.27](#)
- : **management performance indicator:** [3.2.30](#), [A.6](#)
- : **management system:** [3.1.4](#), [A.4](#)
- : **top management:** [3.1.3](#), [A.4](#)
- : **waste management cost:** [3.12.40](#), [A.27](#)
- marginal: **marginal utility:** [3.12.28](#), [A.26](#)
- material: **material balance:** [3.12.33](#), [A.14](#), [A.27](#)
- : **material cost:** [3.12.39](#), [A.27](#)
- : **material distribution percentage:** [3.12.32](#), [A.12](#), [A.27](#)
- : **material flow:** [3.12.30](#), [A.12](#), [A.27](#)
- : **material flow cost accounting:** [3.12.31](#), [A.26](#)
- : **raw material:** [3.5.18](#), [A.11](#), [A.13](#)
- materiality: **materiality:** [3.9.38](#), [A.22](#)
- maturity: **maturity level:** [3.3.5](#), [A.7](#)
- measurement: **measurement:** [3.1.20](#), [A.4](#)
- mechanism: **environmental mechanism:** [3.6.17](#), [A.12](#)
- methodology: **methodology:** [3.2.13](#), [A.5](#)
- mitigation: **climate change mitigation:** [3.8.6](#), [A.18](#)
- module: **information module:** [3.6.47](#), [A.15](#)
- monetary: **monetary valuation:** [3.12.6](#), [A.26](#)
- : **monetary value:** [3.12.7](#), [A.26](#)
- : **reference unit of monetary value:** [3.12.8](#), [A.26](#)
- monitoring: **monitoring:** [3.1.21](#), [A.4](#)

MPI: [MPI](#): [3.2.30](#)

natural: **natural resource**: [3.2.5](#), [A.5](#)

nonconformity: **nonconformity**: [3.1.17](#), [A.4](#)

non-use: **non-use value**: [3.12.11](#), [A.26](#)

object: **physical object**: [3.6.37](#), [A.15](#)

objective: **environmental communication objective**: [3.7.21](#), [A.17](#)

—: **environmental objective**: [3.3.3](#), [A.7](#)

—: **objective**: [3.1.6](#), [A.4](#)

—: **objective evidence**: [3.4.32](#), [A.10](#)

obligation: **compliance obligation**: [3.3.4](#), [A.7](#)

offsetting: **carbon offsetting**: [3.11.5](#), [A.25](#)

OLCA: [OLCA](#): [3.6.26](#)

operational: **operational performance indicator**: [3.2.31](#), [A.6](#)

operator: **programme operator**: [3.7.16](#), [A.17](#)

OPI: [OPI](#): [3.2.31](#)

organization: **organization**: [3.1.1](#), [A.4](#)

—: **performance tracking of an organization**: [3.5.11](#), [A.11](#), [A.13](#)

organizational: **organizational life cycle assessment**: [3.6.26](#), [A.14](#)

other: **other indirect GHG emission**: [3.9.12](#)

—: **other indirect greenhouse gas emission**: [3.9.12](#), [A.21](#)

out: **out of stream GHG emission**: [3.9.15](#)

—: **out of stream greenhouse gas emission**: [3.9.15](#), [A.21](#)

packaging: **packaging**: [3.5.26](#), [A.12](#)

partial: **partial carbon footprint of a product**: [3.11.2](#), [A.25](#)

—: **partial CFP**: [3.11.2](#)

party: **interested party**: [3.1.2](#), [A.4](#)

—: **responsible party**: [3.9.39](#), [A.22](#)

—: **third party**: [3.2.8](#), [A.5](#)

pathway: **environmental dependency pathway**: [3.12.17](#), [A.27](#)

—: **environmental impact pathway**: [3.2.21](#), [A.6](#)

pay: **willingness to pay**: [3.12.14](#), [A.26](#)

PCR: [PCR](#): [3.7.12](#)

—: **PCR committee**: [3.7.14](#)

—: **PCR review**: [3.7.13](#)

percentage: **material distribution percentage**: [3.12.32](#), [A.12](#), [A.27](#)

performance: **environmental performance**: [3.2.27](#), [A.6](#)

—: **environmental performance evaluation**: [3.2.28](#), [A.6](#)

—: **environmental performance indicator**: [3.2.29](#), [A.6](#)

—: **key performance indicator**: [3.2.25](#), [A.6](#)

—: **management performance indicator**: [3.2.30](#), [A.6](#)

—: **operational performance indicator**: [3.2.31](#), [A.6](#)

—: **performance**: [3.1.12](#), [A.4](#)

—: **performance tracking of an organization**: [3.5.11](#), [A.11](#), [A.13](#)

perspective: **life cycle perspective**: [3.6.33](#)

physical: **physical object**: [3.6.37](#), [A.15](#)

plan: **audit plan**: [3.4.43](#), [A.10](#)

—: **test plan**: [3.4.19](#), [A.8](#)

—: **verification plan**: [3.4.6](#), [A.8](#)

policy: **environmental communication policy**: [3.7.20](#), [A.17](#)

—: **environmental policy**: [3.3.2](#), [A.7](#)

—: **policy**: [3.1.5](#), [A.4](#)

pollution: **prevention of pollution**: [3.2.10](#), [A.5](#)

population: **affected human population**: [3.12.24](#), [A.27](#)

potential: **global warming potential**: [3.9.2](#), [A.21](#)

preference: **revealed preference**: [3.12.20](#), [A.26](#)

—: **stated preference**: [3.12.21](#), [A.26](#)

prevention: **prevention of pollution**: [3.2.10](#), [A.5](#)

primary: **primary data**: [3.6.34](#), [A.15](#)

procedure: **procedure**: [3.3.6](#), [A.7](#)

process: **process**: [3.1.9](#), [A.4](#)

—: **process energy**: [3.5.2](#), [A.11](#)

—: **unit process**: [3.6.9](#), [A.15](#)

product: **carbon footprint of a product**: [3.11.1](#), [A.25](#)

—: **carbon footprint of a product - product category rules**: [3.11.3](#), [A.25](#)

—: **carbon footprint of a product study**: [3.11.4](#), [A.25](#)

—: **final product**: [3.5.15](#), [A.11](#)

—: **intermediate product**: [3.5.14](#), [A.11](#)

—: **partial carbon footprint of a product**: [3.11.2](#), [A.25](#)

—: **product**: [3.5.12](#), [A.11](#), [A.13](#)

—: **product category rules**: [3.7.12](#), [A.16](#)

—: **product category rules committee**: [3.7.14](#), [A.16](#)

—: **product category rules review**: [3.7.13](#), [A.16](#)

—: **product environmental aspect**: [3.5.10](#), [A.11](#), [A.13](#)

—: **product environmental criteria**: [3.5.9](#), [A.11](#), [A.13](#)

—: **product flow**: [3.5.3](#), [A.11](#)

—: **product function characteristic**: [3.5.21](#), [A.11](#), [A.13](#)

—: **product standard**: [3.5.7](#), [A.11](#)

—: **product system**: [3.5.1](#), [A.11](#), [A.12](#), [A.13](#)

—: **product system value**: [3.5.5](#), [A.11](#)

—: **product system value indicator**: [3.5.6](#), [A.11](#)

professional: **professional scepticism**: [3.4.14](#), [A.8](#)

profile: **eco-efficiency profile**: [3.6.50](#), [A.14](#)

—: **water footprint profile**: [3.10.8](#), [A.23](#)

programme: **audit programme**: [3.4.41](#), [A.10](#)

—: **GHG programme**: [3.9.28](#)

—: **greenhouse gas programme**: [3.9.28](#), [A.22](#)

—: **programme operator**: [3.7.16](#), [A.17](#)

—: **Type I environmental labelling programme**: [3.7.8](#), [A.16](#)

—: **Type III environmental declaration programme**: [3.7.10](#), [A.16](#)

project: **GHG project**: [3.9.26](#)

—: **GHG project proponent**: [3.9.27](#)

—: **greenhouse gas project**: [3.9.26](#), [A.22](#)

—: **greenhouse gas project proponent**: [3.9.27](#), [A.22](#)

proponent: **GHG project proponent**: [3.9.27](#)

—: **greenhouse gas project proponent**: [3.9.27](#), [A.22](#)

purpose: **fitness for purpose**: [3.5.8](#), [A.11](#)

qualified: **qualified environmental claim**: [3.7.5](#), [A.16](#)

quality: **data quality**: [3.6.46](#), [A.15](#)

—: **water quality**: [3.10.10](#), [A.24](#)

quantitative: **quantitative data**: [3.6.39](#), [A.15](#)

—: **quantitative information**: [3.6.40](#), [A.15](#)

quantity: **quantity centre**: [3.12.45](#)

raw: **raw material**: [3.5.18](#), [A.11](#), [A.13](#)

recyclable: **recyclable**: [3.5.23](#), [A.11](#), [A.13](#)

reduction: **GHG emission reduction**: [3.9.17](#)

—: **greenhouse gas emission reduction**: [3.9.17](#), [A.21](#)

reference: **reference flow**: [3.6.15](#)

—: **reference situation**: [3.12.26](#), [A.27](#)

—: **reference unit of monetary value**: [3.12.8](#), [A.26](#)

release: **release**: [3.5.19](#), [A.11](#)

removal: **direct GHG removal**: [3.9.25](#)

—: **direct greenhouse gas removal**: [3.9.25](#), [A.21](#)

—: **GHG removal**: [3.9.22](#)

—: **GHG removal enhancement**: [3.9.23](#)

—: **GHG removal factor**: [3.9.24](#)

- : greenhouse gas removal: [3.9.22](#), [A.21](#)
- : greenhouse gas removal enhancement: [3.9.23](#), [A.21](#)
- : greenhouse gas removal factor: [3.9.24](#), [A.21](#)
- report: **critical review report**: [3.6.29](#), [A.14](#)
- : **GHG report**: [3.9.32](#)
- : **greenhouse gas report**: [3.9.32](#), [A.22](#)
- : **test report**: [3.4.20](#), [A.8](#)
- : **verification report**: [3.4.7](#), [A.8](#)
- requirement: **requirement**: [3.1.15](#), [A.4](#)
- reservoir: **GHG reservoir**: [3.9.6](#)
- : **greenhouse gas reservoir**: [3.9.6](#), [A.20](#)
- resource: **natural resource**: [3.2.5](#), [A.5](#)
- responsible: **responsible party**: [3.9.39](#), [A.22](#)
- result: **life cycle inventory analysis result**: [3.6.4](#), [A.14](#)
- revealed: **revealed preference**: [3.12.20](#), [A.26](#)
- review: **commissioner of the critical review**: [3.6.30](#), [A.14](#)
- : **critical review**: [3.6.27](#), [A.14](#)
- : **critical review report**: [3.6.29](#), [A.14](#)
- : **critical review statement**: [3.6.28](#), [A.14](#)
- : **PCR review**: [3.7.13](#)
- : **product category rules review**: [3.7.13](#), [A.16](#)
- risk: **climate change risk**: [3.8.12](#), [A.18](#)
- : **climate risk**: [3.8.12](#)
- : **risk**: [3.1.7](#), [A.4](#), [A.18](#)
- rules: **carbon footprint of a product–product category rules**: [3.11.3](#), [A.25](#)
- : **core rules**: [3.7.15](#), [A.16](#)
- : **product category rules**: [3.7.12](#), [A.16](#)
- : **product category rules committee**: [3.7.14](#), [A.16](#)
- : **product category rules review**: [3.7.13](#), [A.16](#)
- scarcity: **water scarcity**: [3.10.12](#), [A.24](#)
- scenario: **baseline scenario**: [3.9.18](#), [A.21](#)
- : **climate scenario**: [3.8.2](#), [A.18](#)
- : **GHG baseline scenario**: [3.9.18](#)
- : **greenhouse gas baseline scenario**: [3.9.18](#)
- scepticism: **professional scepticism**: [3.4.14](#), [A.8](#)
- scope: **audit scope**: [3.4.42](#), [A.10](#)
- seawater: **seawater**: [3.10.17](#), [A.24](#)
- secondary: **secondary data**: [3.6.35](#), [A.15](#)
- sector: **sector**: [3.9.7](#), [A.20](#)
- self-declared: **self-declared environmental claim**: [3.7.4](#), [A.16](#)
- sensitivity: **climate sensitivity**: [3.8.11](#), [A.18](#)
- : **sensitivity analysis**: [3.6.25](#), [A.14](#)
- : **sensitivity check**: [3.4.17](#), [A.8](#)
- service: **ecosystem service**: [3.2.4](#), [A.5](#)
- : **service life**: [3.5.16](#), [A.11](#)
- services: **GHG consultancy services**: [3.9.34](#)
- : **greenhouse gas consultancy services**: [3.9.34](#), [A.22](#)
- share: **equity share**: [3.2.16](#), [A.5](#)
- sink: **GHG sink**: [3.9.5](#)
- : **greenhouse gas sink**: [3.9.5](#), [A.20](#)
- site: **site**: [3.2.18](#), [A.5](#)
- site-specific: **site-specific data**: [3.6.38](#), [A.15](#)
- situation: **reference situation**: [3.12.26](#), [A.27](#)
- source: **GHG source**: [3.9.4](#)
- : **greenhouse gas source**: [3.9.4](#), [A.20](#)
- sphere: **sphere of influence**: [3.2.34](#)
- stakeholder: **stakeholder**: [3.1.2](#)
- standard: **product standard**: [3.5.7](#), [A.11](#)
- stated: **stated preference**: [3.12.21](#), [A.26](#)
- statement: **critical review statement**: [3.6.28](#), [A.14](#)
- : **environmental information statement**: [3.4.51](#), [A.9](#)

- : **explanatory statement**: [3.7.6](#), [A.16](#)
- : **GHG statement**: [3.9.33](#)
- : **greenhouse gas statement**: [3.9.33](#), [A.22](#)
- : **validation statement**: [3.4.22](#), [A.9](#)
- : **verification statement**: [3.4.2](#), [A.8](#)
- strategy: **environmental communication strategy**: [3.7.23](#), [A.17](#)
- stream: **out of stream GHG emission**: [3.9.15](#)
- : **out of stream greenhouse gas emission**: [3.9.15](#), [A.21](#)
- study: **carbon footprint of a product study**: [3.11.4](#), [A.25](#)
- : **CFP study**: [3.11.4](#)
- supply: **supply chain**: [3.5.27](#), [A.11](#)
- surface: **surface water**: [3.10.18](#), [A.24](#)
- sustainable: **sustainable development**: [3.2.9](#), [A.5](#)
- system: **environmental management system**: [3.3.1](#), [A.7](#)
- : **GHG information system**: [3.9.30](#)
- : **greenhouse gas information system**: [3.9.30](#), [A.22](#)
- : **management system**: [3.1.4](#), [A.4](#)
- : **product system**: [3.5.1](#), [A.11](#), [A.12](#), [A.13](#)
- : **product system value**: [3.5.5](#), [A.11](#)
- : **product system value indicator**: [3.5.6](#), [A.11](#)
- : **system boundary**: [3.6.8](#), [A.14](#)
- : **system cost**: [3.12.36](#), [A.27](#)
- table: **water table**: [3.10.22](#), [A.24](#)
- target: **environmental communication target**: [3.7.22](#), [A.17](#)
- : **target group**: [3.2.7](#), [A.5](#)
- team: **audit team**: [3.4.35](#), [A.10](#)
- : **validation team**: [3.4.23](#), [A.9](#)
- : **verification team**: [3.4.3](#), [A.8](#)
- technical: **technical expert**: [3.4.36](#), [A.10](#)
- technology: **environmental technology**: [3.4.10](#), [A.8](#)
- : **environmental technology verification**: [3.4.11](#), [A.8](#)
- : **technology**: [3.4.9](#), [A.8](#)
- test: **test body**: [3.4.18](#), [A.8](#)
- : **test plan**: [3.4.19](#), [A.8](#)
- : **test report**: [3.4.20](#), [A.8](#)
- thinking: **life cycle thinking**: [3.6.33](#), [A.15](#)
- third: **third party**: [3.2.8](#), [A.5](#)
- top: **top management**: [3.1.3](#), [A.4](#)
- topic: **environmental topic area**: [3.2.12](#), [A.5](#)
- total: **total economic value**: [3.12.9](#), [A.26](#)
- tracking: **performance tracking of an organization**: [3.5.11](#), [A.11](#), [A.13](#)
- trade-off: **trade-off**: [3.2.35](#)
- transfer: **value transfer**: [3.12.19](#), [A.26](#)
- transformation: **transformation**: [3.8.26](#), [A.18](#)
- transparency: **transparency**: [3.2.14](#), [A.5](#)
- type: **Type I environmental labelling programme**: [3.7.8](#), [A.16](#)
- : **Type III environmental declaration**: [3.7.9](#), [A.16](#)
- : **Type III environmental declaration programme**: [3.7.10](#), [A.16](#)
- uncertainty: **uncertainty analysis**: [3.6.24](#), [A.14](#)
- unit: **declared unit**: [3.7.11](#), [A.16](#)
- : **functional unit**: [3.6.7](#), [A.14](#)
- : **reference unit of monetary value**: [3.12.8](#), [A.26](#)
- : **unit process**: [3.6.9](#), [A.15](#)
- upgradability: **upgradability**: [3.5.24](#), [A.11](#), [A.13](#)
- upstream: **upstream GHG emission**: [3.9.14](#)
- : **upstream greenhouse gas emission**: [3.9.14](#), [A.21](#)
- use: **direct land use change**: [3.8.19](#), [A.19](#)
- : **energy use**: [3.5.4](#), [A.11](#)

- : **indirect land use change**: [3.8.20](#), [A.19](#)
- : **land use**: [3.8.18](#), [A.19](#)
- : **use value**: [3.12.10](#), [A.26](#)
- : **water use**: [3.10.13](#), [A.24](#)
- user: **intended user**: [3.9.37](#), [A.22](#)
- utility: **marginal utility**: [3.12.28](#), [A.26](#)
- validation: **environmental information validation**: [3.4.49](#), [A.9](#)
- : **validation**: [3.4.21](#), [3.9.36](#), [A.8](#), [A.22](#)
- : **validation body**: [3.4.24](#), [A.9](#)
- : **validation criteria**: [3.4.27](#), [A.9](#)
- : **validation statement**: [3.4.22](#), [A.9](#)
- : **validation team**: [3.4.23](#), [A.9](#)
- validator: **validator**: [3.4.25](#), [A.9](#)
- valuation: **monetary valuation**: [3.12.6](#), [A.26](#)
- value: **environmental added value**: [3.4.12](#), [A.8](#)
- : **monetary value**: [3.12.7](#), [A.26](#)
- : **non-use value**: [3.12.11](#), [A.26](#)
- : **product system value**: [3.5.5](#), [A.11](#)
- : **product system value indicator**: [3.5.6](#), [A.11](#)
- : **reference unit of monetary value**: [3.12.8](#), [A.26](#)
- : **total economic value**: [3.12.9](#), [A.26](#)
- : **use value**: [3.12.10](#), [A.26](#)
- : **value chain**: [3.5.28](#), [A.11](#)
- : **value transfer**: [3.12.19](#), [A.26](#)
- verification: **environmental claim verification**: [3.4.8](#), [A.8](#)
- : **environmental information verification**: [3.4.50](#), [A.8](#)
- : **environmental technology verification**: [3.4.11](#), [A.8](#)
- : **verification**: [3.4.1](#), [3.9.35](#), [A.8](#), [A.22](#)
- : **verification body**: [3.4.4](#), [A.8](#)
- : **verification plan**: [3.4.6](#), [A.8](#)
- : **verification report**: [3.4.7](#), [A.8](#)
- : **verification statement**: [3.4.2](#), [A.8](#)
- : **verification team**: [3.4.3](#), [A.8](#)
- verifier: **verifier**: [3.4.5](#), [A.8](#)
- vulnerability: **vulnerability**: [3.8.13](#), [A.18](#)
- : **vulnerability assessment**: [3.8.14](#), [A.18](#)
- warming: **global warming potential**: [3.9.2](#), [A.21](#)
- waste: **waste management cost**: [3.12.40](#), [A.27](#)
- water: **brackish water**: [3.10.16](#), [A.24](#)
- : **direct water footprint inventory**: [3.10.3](#), [A.23](#)
- : **elementary water flow**: [3.10.24](#), [A.24](#)
- : **fossil water**: [3.10.20](#), [A.24](#)
- : **indirect water footprint inventory**: [3.10.4](#), [A.23](#)
- : **surface water**: [3.10.18](#), [A.24](#)
- : **water availability**: [3.10.11](#), [A.24](#)
- : **water body**: [3.10.9](#), [A.24](#)
- : **water degradation**: [3.10.21](#), [A.24](#)
- : **water footprint**: [3.10.1](#), [A.23](#), [A.24](#)
- : **water footprint assessment**: [3.10.6](#), [A.23](#)
- : **water footprint impact assessment**: [3.10.7](#), [A.23](#)
- : **water footprint inventory**: [3.10.2](#), [A.23](#)
- : **water footprint inventory analysis**: [3.10.5](#), [A.23](#)
- : **water footprint profile**: [3.10.8](#), [A.23](#)
- : **water quality**: [3.10.10](#), [A.24](#)
- : **water scarcity**: [3.10.12](#), [A.24](#)
- : **water table**: [3.10.22](#), [A.24](#)
- : **water use**: [3.10.13](#), [A.24](#)
- : **water withdrawal**: [3.10.14](#), [A.24](#)
- weighting: **equity weighting**: [3.12.25](#), [A.26](#)
- : **weighting factor**: [3.6.20](#), [A.14](#)

willingness: **willingness to accept**

compensation: [3.12.15](#), [A.26](#)

—: **willingness to pay**: [3.12.14](#), [A.26](#)

withdrawal: **water withdrawal**: [3.10.14](#), [A.24](#)

WTA: **WTA**: [3.12.15](#)

WTP: **WTP**: [3.12.14](#)

year: **base year**: [3.9.19](#), [A.21](#)

