



# SLOVENSKI STANDARD SIST EN ISO 14064-3:2019

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## Toplogredni plini - 3. del: Specifikacija z navodilom za preverjanje in vrednotenje trditev o emisijah toplogrednih plinov (ISO 14064-3:2019)

Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements (ISO 14064-3:2019)

Treibhausgase - Teil 3: Spezifikation mit Anleitung zur Validierung und Verifizierung von Erklärungen über Treibhausgase (ISO 14064-3:2019)

Gaz à effet de serre - Partie 3: Spécifications et lignes directrices pour la validation et la vérification des déclarations des gaz à effet de serre (ISO 14064-3:2019)

Ta slovenski standard je istoveten z: EN ISO 14064-3:2019

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### ICS:

13.020.40	Onesnaževanje, nadzor nad onesnaževanjem in ohranjanje	Pollution, pollution control and conservation
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NORME EUROPÉENNE  
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**EN ISO 14064-3**

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Supersedes EN ISO 14064-3:2012

English Version

## Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements (ISO 14064-3:2019)

Gaz à effet de serre - Partie 3: Spécifications et lignes directrices pour la vérification et la validation des déclarations des gaz à effet de serre (ISO 14064-3:2019)

Treibhausgase - Teil 3: Spezifikation mit Anleitung zur Validierung und Verifizierung von Erklärungen über Treibhausgase (ISO 14064-3:2019)

This European Standard was approved by CEN on 1 March 2019.

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Contents	Page
European foreword.....	3

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## European foreword

This document (EN ISO 14064-3:2019) has been prepared by Technical Committee ISO/TC 207 "Environmental management" in collaboration with CCMC.

This European Standard shall be given the status of a national standard, either by publication of an identical text or by endorsement, at the latest by November 2019, and conflicting national standards shall be withdrawn at the latest by November 2019.

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2019-04

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**Greenhouse gases —**

Part 3:

**Specification with guidance for  
the verification and validation of  
greenhouse gas statements**

iTeh STANDARD PREVIEW

*Gaz à effet de serre —*

*(standards.iteh.ai)*  
*Partie 3: Spécifications et lignes directrices pour la vérification et la  
validation des déclarations des gaz à effet de serre*

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# Contents

Page

<b>Foreword</b> .....	<b>v</b>
<b>Introduction</b> .....	<b>vii</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 Terms related to greenhouse gases.....	1
3.2 Terms related to entities involved in GHG verification and validation.....	2
3.3 Terms related to the GHG inventory.....	3
3.4 Terms related to the GHG statement.....	4
3.5 Terms related to GHG data and information management.....	5
3.6 Terms related to verification and validation.....	6
<b>4 Principles</b> .....	<b>8</b>
4.1 General.....	8
4.2 Impartiality.....	8
4.3 Evidence-based approach.....	8
4.4 Fair presentation.....	8
4.5 Documentation.....	8
4.6 Conservativeness.....	8
<b>5 Requirements applicable to verification/validation</b> .....	<b>8</b>
5.1 Pre-engagement activities.....	8
5.1.1 General.....	8
5.1.2 Type of engagement.....	9
5.1.3 Level of assurance in the case of verification.....	9
5.1.4 Objectives.....	9
5.1.5 Criteria.....	9
5.1.6 Scope.....	9
5.1.7 Materiality thresholds.....	10
5.2 Verification/validation team selection.....	10
5.3 Verification/validation activities and techniques.....	10
5.4 Specific requirements.....	11
5.4.1 Verifier/validator communication.....	11
5.4.2 Sufficiency of evidence.....	11
5.4.3 Intentional misstatement.....	11
5.4.4 Documented information.....	11
5.4.5 Process for completing a verification/validation.....	12
<b>6 Verification</b> .....	<b>15</b>
6.1 Planning.....	15
6.1.1 Strategic analysis.....	15
6.1.2 Risk assessment.....	16
6.1.3 Evidence-gathering activities.....	18
6.1.4 Site visits.....	20
6.1.5 Verification plan.....	22
6.1.6 Evidence-gathering plan.....	22
6.1.7 Approval of verification and evidence-gathering plans.....	22
6.2 Execution.....	22
6.3 Completion.....	23
6.3.1 Evaluation of the GHG statement.....	23
6.3.2 Conclusion and draft opinion.....	23
6.3.3 Verification report.....	24
<b>7 Validation</b> .....	<b>25</b>
7.1 Planning.....	25
7.1.1 Strategic analysis.....	25

## ISO 14064-3:2019(E)

7.1.2	Materiality thresholds.....	26
7.1.3	Estimate testing.....	26
7.1.4	Assessment of GHG-related activity characteristics.....	26
7.1.5	Validation plan.....	29
7.1.6	Evidence-gathering plan.....	30
7.1.7	Approval of validation and evidence-gathering plans.....	30
7.1.8	Amendments to validation and evidence-gathering plans.....	30
7.2	Execution.....	30
7.2.1	General.....	30
7.2.2	Evaluation of the GHG statement.....	30
7.2.3	Proper disclosure.....	30
7.3	Completion.....	31
7.3.1	General.....	31
7.3.2	Opinion.....	31
7.3.3	Validation report.....	32
<b>8</b>	<b>Independent review.....</b>	<b>32</b>
<b>9</b>	<b>Issuance of opinion.....</b>	<b>33</b>
9.1	General.....	33
9.2	Types of opinions.....	33
9.3	Contents of opinion.....	34
<b>10</b>	<b>Facts discovered after the verification/validation.....</b>	<b>34</b>
<b>Annex A</b>	<b>(normative) Limited level of assurance verifications.....</b>	<b>35</b>
<b>Annex B</b>	<b>(informative) Considerations for verification.....</b>	<b>39</b>
<b>Annex C</b>	<b>(informative) Agreed-upon procedures (AUP).....</b>	<b>43</b>
<b>Annex D</b>	<b>(informative) Mixed engagement.....</b>	<b>48</b>
<b>Bibliography</b>	<b>.....</b>	<b>54</b>

SIST EN ISO 14064-3:2019  
<https://standards.iteh.ai/catalog/standards/sist/52cc691f-e5ac-47fc-8cce-9882998cafae/sist-en-iso-14064-3-2019>

## 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*, Subcommittee SC 7, *Greenhouse gas management and related activities*.

This second edition cancels and replaces the first edition (ISO 14064-3:2006), which has been technically revised. The main changes compared with the previous edition are as follows.

- The structure of the document has been changed so that verification and validation are discussed in sequence (see [Clauses 6](#) and [7](#)) rather than in parallel, because the processes of verification and validation are significantly different.
- The definitions of verification and validation and other key terms have been changed (see [Clause 3](#)).
- A new section on validation has been added (see [Clause 7](#)). It applies to future estimates of emissions, removals, emission reductions and removal enhancements. The purpose of validation is to provide assurance on the assumptions, limitations and methods used to develop a GHG statement.
- A new [Annex A](#) has been added that defines requirements for verifiers to follow when undertaking engagements at a limited level of assurance.
- A new [Annex B](#) has been added on considerations for verification.
- A new [Annex C](#) has been added on a new process called agreed-upon procedures (AUP), which allows for a selection of verification activities to be performed and reported upon. No opinion is expressed on the result of an AUP engagement as the intended user(s) are responsible for interpreting the information reported on by the verifier.
- A new [Annex D](#) has been added that provides guidance on how verifiers and validators can provide statements on engagements that are mixed.
- Requirements and guidance on the use of levels of assurance have been added.

A list of all parts in the ISO 14064 series can be found on the ISO website.

**ISO 14064-3:2019(E)**

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).

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## Introduction

### 0.1 Background

Climate change arising from anthropogenic activity has been identified as one of the greatest challenges facing the world and will continue to affect business and citizens over future decades.

Climate change has implications for both human and natural systems and could lead to significant impacts on resource availability, economic activity and human wellbeing. In response, international, regional, national and local initiatives are being developed and implemented by public and private sectors to mitigate greenhouse gas (GHG) concentrations in the Earth's atmosphere as well as to facilitate adaptation to climate change.

There is a need for an effective and progressive response to the urgent threat of climate change on the basis of the best available scientific knowledge. ISO produces documents that support the transformation of scientific knowledge into tools that will help address climate change.

GHG initiatives on mitigation rely on the quantification, monitoring, reporting and verification of GHG emissions and/or removals.

The ISO 14060 family of standards provides clarity and consistency for quantifying, monitoring, reporting and validating or verifying GHG emissions and removals to support sustainable development through a low-carbon economy and to benefit organizations, project proponents and interested parties worldwide. Specifically, the use of the ISO 14060 family of standards:

- enhances the environmental integrity of GHG quantification;
- enhances the credibility, consistency and transparency of GHG quantification, monitoring, reporting, verification and validation;
- facilitates the development and implementation of GHG management strategies and plans;
- facilitates the development and implementation of mitigation actions through emission reductions or removal enhancements;
- facilitates the ability to track performance and progress in the reduction of GHG emissions and/or increase in GHG removals.

Applications of the ISO 14060 family of standards include:

- corporate decisions, such as identifying emission reduction opportunities and increasing profitability by reducing energy consumption;
- carbon risk management, such as the identification and management of risks and opportunities;
- voluntary initiatives, such as participation in voluntary GHG registries or sustainability reporting initiatives;
- GHG markets, such as the buying and selling of GHG allowances or credits;
- regulatory/government GHG programmes, such as credit for early action, agreements or national and local reporting initiatives.

ISO 14064-1 details principles and requirements for designing, developing, managing and reporting organization-level GHG inventories.

It includes requirements for determining GHG emission and removal boundaries, quantifying an organization's GHG emissions and removals, and identifying specific company actions or activities aimed at improving GHG management.

It also includes requirements and guidance on inventory quality management, reporting, internal auditing and the organization's responsibilities in verification activities.

**ISO 14064-3:2019(E)**

ISO 14064-2 details principles and requirements for determining baselines, and monitoring, quantifying and reporting of project emissions. It focuses on GHG projects or project-based activities specifically designed to reduce GHG emissions and/or enhance GHG removals. It provides the basis for GHG projects to be verified and validated.

This document details requirements for verifying GHG statements related to GHG inventories, GHG projects, and carbon footprints of products. It describes the process for verification or validation, including verification or validation planning, assessment procedures, and the evaluation of organizational, project and product GHG statements.

ISO 14065 defines requirements for bodies that validate and verify GHG statements. Its requirements cover impartiality, competence, communication, validation and verification processes, appeals, complaints, and the management system of validation and verification bodies. It can be used as a basis for accreditation and other forms of recognition in relation to the impartiality, competence, and consistency of validation and verification bodies.

ISO 14066 specifies competence requirements for validation teams and verification teams. It includes principles and specifies competence requirements based on the tasks that validation teams or verification teams must be able to perform.

ISO 14067 defines the principles, requirements and guidelines for the quantification of carbon footprint of products. The aim of ISO 14067 is to quantify GHG emissions associated with the life cycle stages of a product, beginning with resource extraction and raw material sourcing and extending through the production, use and end-of-life stages of the product.

ISO/TR 14069 assists users in the application of ISO 14064-1, providing guidelines and examples for improving transparency in the quantification of emissions and their reporting. It does not provide additional guidance to ISO 14064-1. (standards.iteh.ai)

[Figure 1](#) illustrates the relationship among the ISO 14060 family of GHG standards.

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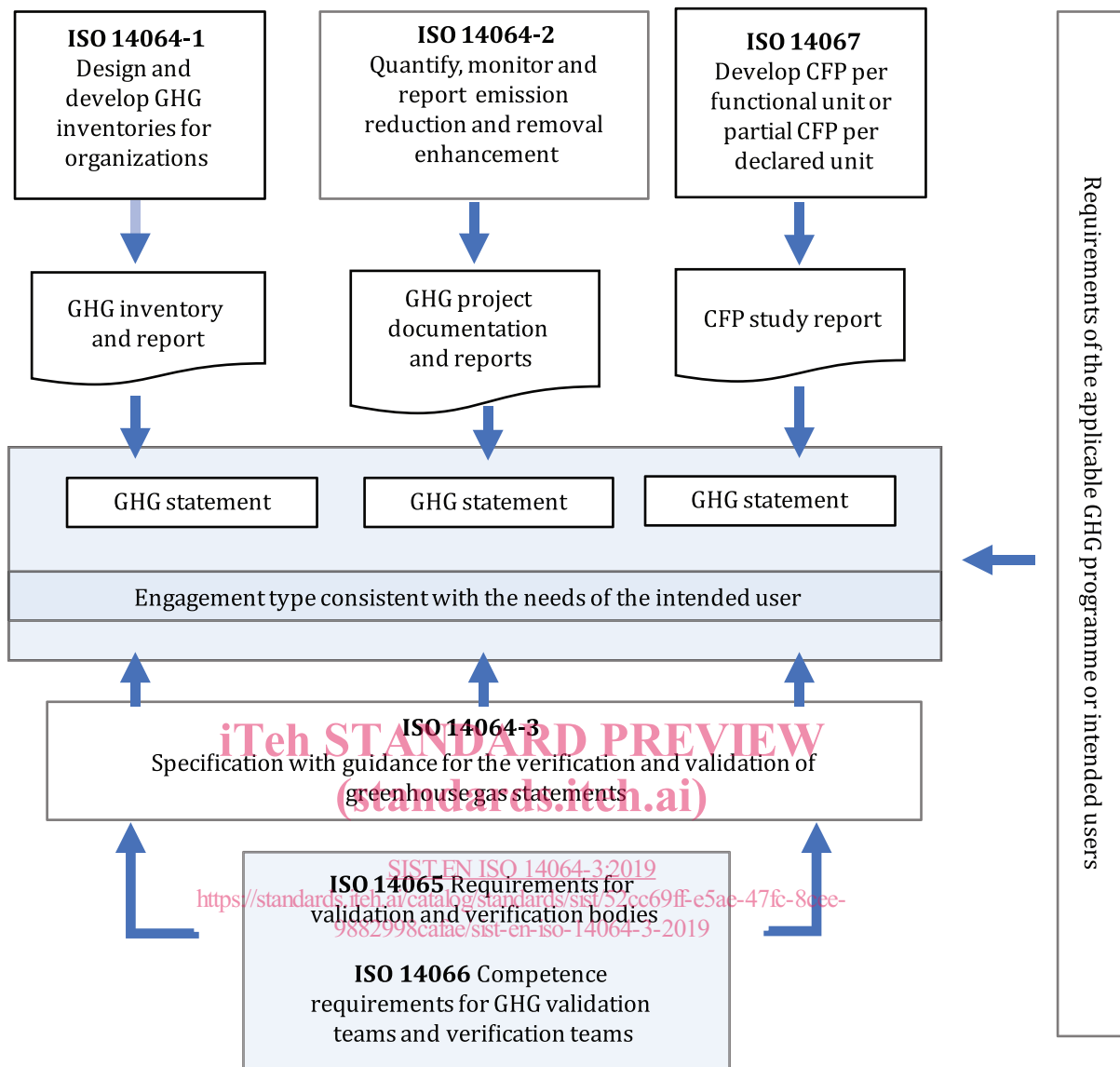


Figure 1 — Relationship among the ISO 14060 family of GHG standards

## 0.2 Approach of this document

This document details requirements for verifying GHG statements related to GHG inventories, GHG projects and carbon footprints of products. It describes verification activities that can enable a verifier to issue an opinion on GHG statements regarding emissions that are attributed to any organization, project or normalized unit (e.g. product). The data and information that are subject to verification are historical in nature.

This document also details requirements for validating the assumptions, limitations and methods that support a statement about the outcome of future activities. Validation differs from verification because its subject is data and information that are prospective and generally based on past performance. This document recognizes the different process requirements that apply to the validation of assumptions and methods.

This document can be used by first-, second- and third-party GHG verifiers and validators. It is regime neutral, meaning that it can be used for verifying and validating GHG statements regardless of the criteria used to develop those statements.