

Redline version
compares Second edition to
First edition



Greenhouse gases —

Part 1:

Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

Gaz à effet de serre —

*Partie 1: Spécifications et lignes directrices, au niveau des organismes,
pour la quantification et la déclaration des émissions et des
suppressions des gaz à effet de serre*

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- Graphic figure has been deleted
- 1.x ... — If there are changes in a clause/subclause, the corresponding clause/subclause number is highlighted in yellow in the Table of contents

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

~~International Standards are~~ 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 ~~rules given in~~ editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

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

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

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.

~~ISO 14064-1~~ This document was prepared by Technical Committee ISO/TC 207, *Environmental management*, Subcommittee SC 7, *Greenhouse gas management and related activities*.

~~ISO 14064 consists of the following parts:~~ This second edition cancels and replaces the first edition (ISO 14064-1:2006, under the general title), ~~Greenhouse gases~~, which has been technically revised.

The main changes compared to the previous edition are as follows.

- A new approach has been introduced to reporting boundaries, facilitating the inclusion and expansion of indirect emissions. This change is a response to a growing number of organizations that are recognizing the importance and significance of indirect emissions and are developing GHG inventories that include more types of indirect emissions across the value chain.
- The GHG emissions category “other indirect GHG emissions” has been renamed “indirect GHG emissions.” Requirements and guidance have been provided for classification of indirect GHG emissions into five specific categories. “Operational boundaries” has been renamed “reporting boundaries” for clarification and simplicity.
- ~~Part 1. Specification with guidance at the organization level for~~ New requirements and guidance for GHG quantification and reporting of ~~greenhouse gas emissions and removals~~ specific items, such as the treatment of biogenic carbon and GHG emissions related to electricity, have been added for clarification.
- ~~Part 2. Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements~~

~~Part 3. Specification with guidance for the validation and verification of greenhouse gas assertions~~

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

This document is the generic standard for the quantification and reporting of greenhouse gas emission and removals at an organizational level.

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.

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Introduction

~~0.1 Climate change has been identified as one of the greatest challenges facing nations, governments, business and citizens over future decades. Climate change has implications for both human and natural systems and could lead to significant changes in resource use, production and economic activity. In response, international, regional, national and local initiatives are being developed and implemented to limit greenhouse gas (GHG) concentrations in the Earth's atmosphere. Such GHG initiatives rely on the quantification, monitoring, reporting and verification of GHG emissions and/or removals.~~

~~This part of ISO 14064 details principles and requirements for designing, developing, managing and reporting organization or company level GHG inventories. It includes requirements for determining GHG emission 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 for verification activities.~~

~~ISO 14064-2 focuses on GHG projects or project based activities specifically designed to reduce GHG emissions or increase GHG removals. It includes principles and requirements for determining project baseline scenarios and for monitoring, quantifying and reporting project performance relative to the baseline scenario and provides the basis for GHG projects to be validated and verified.~~

~~ISO 14064-3 details principles and requirements for verifying GHG inventories and validating or verifying GHG projects. It describes the process for GHG related validation or verification and specifies components such as validation or verification planning, assessment procedures and the evaluation of organization or project GHG assertions. ISO 14064-3 can be used by organizations or independent parties to validate or verify GHG assertions.~~

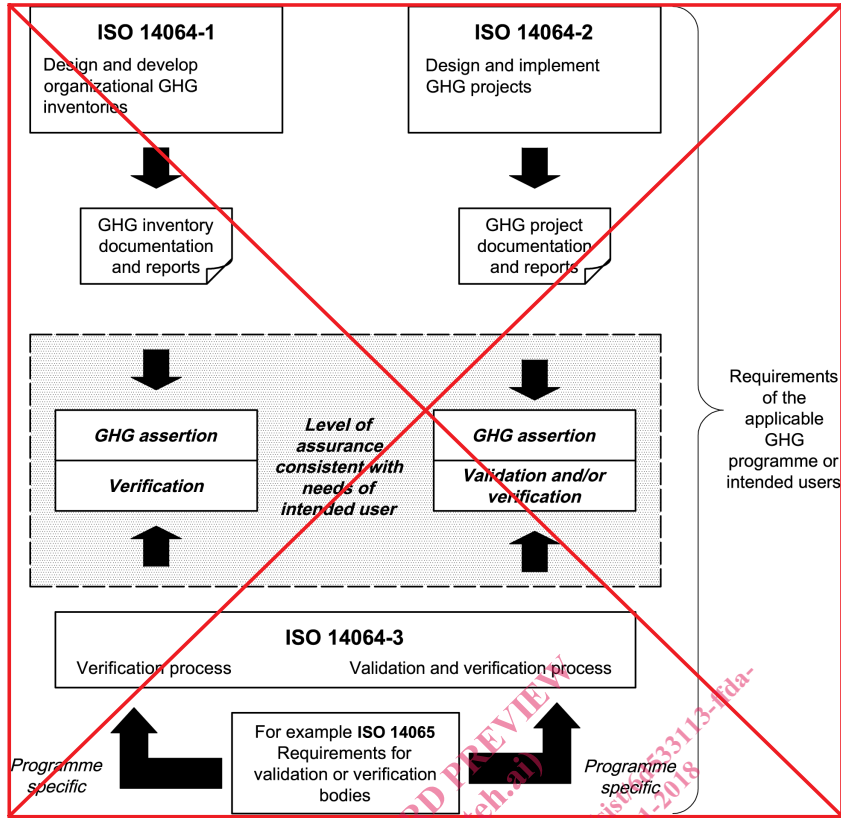
~~Figure 1 displays the relationship between the three parts of ISO 14064.~~

~~0.2 ISO 14064 is expected to benefit organizations, governments, project proponents and stakeholders worldwide by providing clarity and consistency for quantifying, monitoring, reporting and validating or verifying GHG inventories or projects. Specifically, use of ISO 14064 could~~

- ~~— enhance the environmental integrity of GHG quantification,~~
- ~~— enhance the credibility, consistency and transparency of GHG quantification, monitoring and reporting, including GHG project emission reductions and removal enhancements,~~
- ~~— facilitate the development and implementation of an organization's GHG management strategies and plans,~~
- ~~— facilitate the development and implementation of GHG projects,~~
- ~~— facilitate the ability to track performance and progress in the reduction of GHG emissions and/or increase in GHG removals, and~~
- ~~— facilitate the crediting and trade of GHG emission reductions or removal enhancements.~~

~~Users of ISO 14064 could find benefit from some of the following applications:~~

- ~~a) corporate risk management. for example, the identification and management of risks and opportunities;~~
- ~~b) voluntary initiatives. for example, participation in voluntary GHG registry or reporting initiatives;~~
- ~~c) GHG markets. for example, the buying and selling of GHG allowances or credits;~~
- ~~d) regulatory/government reporting. for example, credit for early action, negotiated agreements or national reporting programmes.~~



~~Figure 1 Relationship between the parts of ISO 14064~~

~~0.3 Consistent with the objective of building on existing International Standards and protocols on corporate GHG inventories, this part of ISO 14064 incorporates many key concepts and requirements stated by World Business Council for Sustainable Development/World Resources Institute in Reference [4]. Users of this part of ISO 14064 are encouraged to refer to Reference [4] for additional guidance on applying relevant concepts and requirements.~~

~~0.4 Some clauses require users of this part of ISO 14064 to explain the use of certain approaches or decisions taken. Explanation will generally include documentation of the following:~~

- ~~— How approaches were used or decisions taken.~~
- ~~— Why approaches were chosen or decisions made.~~

~~Some clauses require users of this part of ISO 14064 to justify the use of certain approaches or decisions taken. Justification will generally include documentation of the following:~~

- ~~— How approaches were used or decisions taken.~~
- ~~— Why approaches were chosen or decisions made.~~
- ~~— Why alternative approaches were not chosen.~~

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 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:

- 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 include:

- corporate decisions, such as identifying emission reduction opportunities and increasing profitability by reducing energy consumption;
- risks and opportunities management, such as climate-related risks, including financial, regulatory, supply chain, product and customer, litigation, reputational risks and its opportunity for business (e.g. new market, new business model);
- 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.

This document 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 14064-2 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.

ISO 14064-3 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 have to be able to perform.

ISO 14067 defines the principles, requirements and guidelines for the quantification of the 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 phases of the product.

ISO/TR 14069 assists users in the application of this document, providing guidelines and examples for improving transparency in the quantification of emissions and their reporting. It does not provide additional guidance to this document.

Figure 1 illustrates the relationship among the ISO 14060 family of GHG standards.

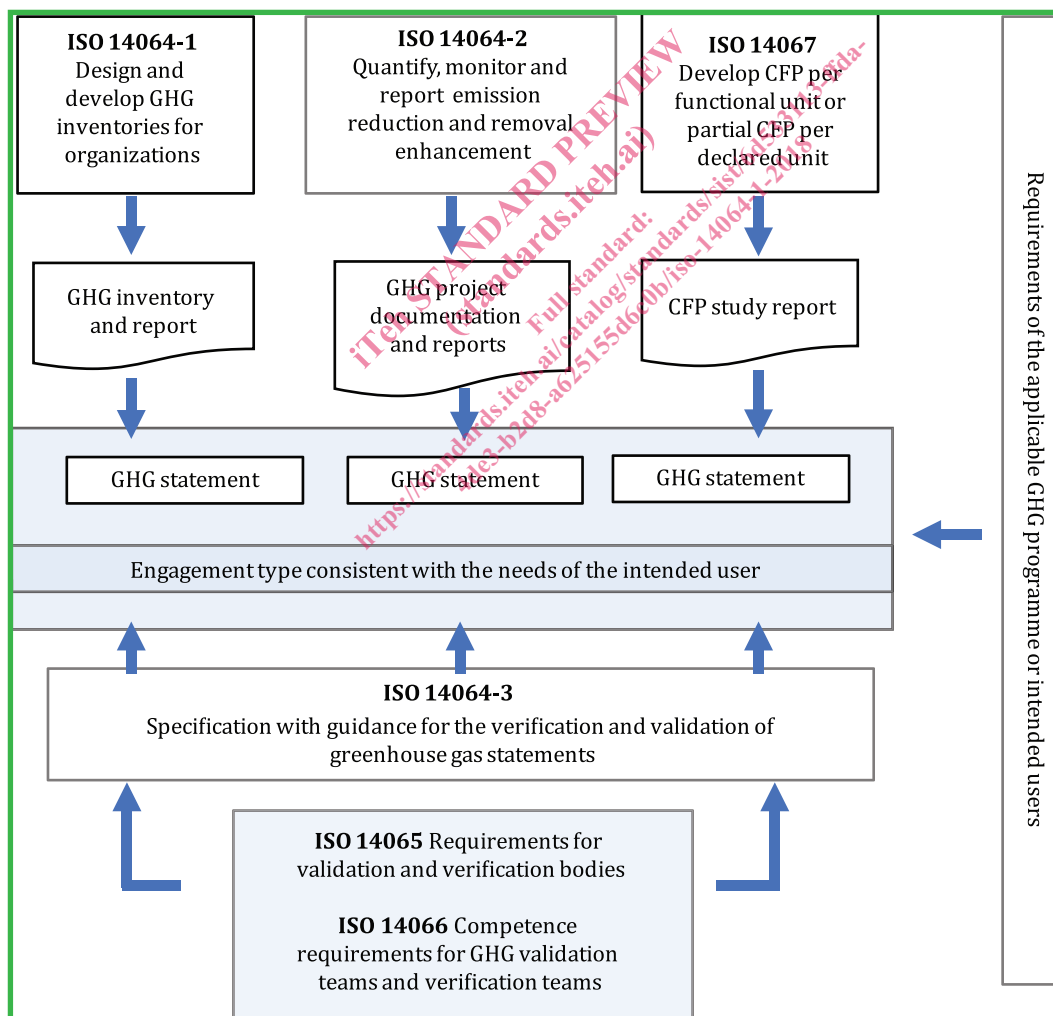


Figure 1 — Relationship among the ISO 14060 family of GHG standards

0.2 Base GHG quantification concepts used by this document

This document incorporates many key concepts developed over a number of years. References listed in the Bibliography provide (examples of) additional guidance on these concepts.

0.3 Significance of the terms “document”, “explain” and “justify” in this document

Some clauses require users of this document to document, explain and justify the use of certain approaches or decisions taken.

Document involves capturing and storing the pertinent information in writing.

Explain involves two additional criteria:

- a) describe how approaches were used or decisions taken, and
- b) describe why approaches were chosen or decisions made.

Justify involves an additional third and fourth criteria:

- c) explain why alternative approaches were not chosen, and
- d) provide supporting data or analysis.

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Greenhouse gases —

Part 1:

Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

1 Scope

This part of ISO 14064 document specifies principles and requirements at the organization level for the quantification and reporting of greenhouse gas (GHG) emissions and removals. It includes requirements for the design, development, management, reporting and verification of an organization's organization's GHG inventory.

The ISO 14064 series is GHG programme neutral. If a GHG programme is applicable, requirements of that GHG programme are additional to the requirements of the ISO 14064 series.

~~NOTE~~ If a requirement of ISO 14064 prohibits an organization or a GHG project proponent from complying with a requirement of the GHG programme, the requirement of the GHG programme takes precedence.

2 Normative references

There are no normative references in this document.

2.3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

2.1

~~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~~

~~Note 1 to entry. GHGs include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulfur hexafluoride (SF₆).~~

2.2

~~greenhouse gas source~~

~~physical unit or process that releases a GHG into the atmosphere~~

2.3

~~greenhouse gas sink~~

~~physical unit or process that removes a GHG from the atmosphere~~