

Irish Standard I.S. EN ISO 14064-1:2012

Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals (ISO 14064-1:2006)

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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 (ISO 14064-1:2006)

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 (ISO 14064-1:2006) Treibhausgase - Teil 1: Spezifikation mit Anleitung zur quantitativen Bestimmung und Berichterstattung von Treibhausgasemissionen und Entzug von Treibhausgasen auf Organisationsebene (ISO 14064-1:2006)

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EN ISO 14064-1:2012 (E)

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EN ISO 14064-1:2012 (E)

Foreword

The text of ISO 14064-1:2006 has been prepared by Technical Committee ISO/TC 207 "Environmental management" of the International Organization for Standardization (ISO) and has been taken over as EN ISO 14064-1:2012 by 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of an identical text or by endorsement, at the latest by August 2012, and conflicting national standards shall be withdrawn at the latest by August 2012.

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I.S. EN ISO 14064-1:2012 INTERNATIONAL STANDARD

ISO 14064-1

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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

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 suppression des gaz à effet de serre



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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 drafted in accordance with the rules given in the ISO/IEC Directives, Part 2.

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

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ISO 14064-1 was prepared by Technical Committee ISO/TC 207, Environmental management.

ISO 14064 consists of the following parts, under the general title *Greenhouse gases*:

- Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
- 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

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 intitiatives 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.

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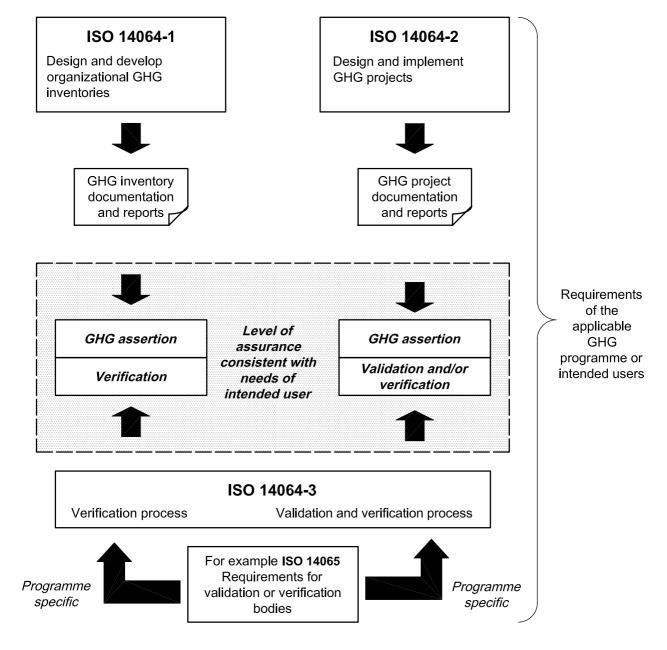


Figure 1 — Relationship between the parts of ISO 14064

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.

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- **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.

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