INTERNATIONAL STANDARD

ISO 14064-2

Second edition
2019-04

Greenhouse gases —

Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements

Gaz à effet de serre —

Partie 2: Spécifications et lignes directrices, au niveau des projets, pour la quantification, la surveillance et la rédaction de rapports sur les réductions d'émissions ou les accroissements de suppressions 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.

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).

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.

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 14064-2:2006), which has been technically revised. The main changes compared with the previous edition are as follows:

— the concept of additionality and the baseline scenario have been changed;

— text related to the Kyoto mechanism has been deleted.

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

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.

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 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.