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Second edition  
2019-04

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## 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*



Reference number  
ISO 14064-2:2019(E)

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Published in Switzerland

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## 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 Terms relating to greenhouse gases.....	1
3.2 Terms relating to the GHG quantification process.....	3
3.3 Terms relating to organizations and interested parties.....	4
3.4 Terms relating to verification and validation.....	5
<b>4 Principles</b> .....	<b>5</b>
4.1 General.....	5
4.2 Relevance.....	5
4.3 Completeness.....	6
4.4 Consistency.....	6
4.5 Accuracy.....	6
4.6 Transparency.....	6
4.7 Conservativeness.....	6
<b>5 Introduction to GHG projects</b> .....	<b>6</b>
<b>6 Requirements for GHG projects</b> .....	<b>8</b>
6.1 General requirements.....	8
6.2 Describing the project.....	9
6.3 Identifying GHG SSRs relevant to the project.....	10
6.4 Determining the GHG baseline.....	10
6.5 Identifying GHG SSRs relevant to the baseline scenario.....	11
6.6 Selecting GHG SSRs for monitoring or estimating GHG emissions and removals.....	11
6.7 Quantifying GHG emissions and/or removals.....	11
6.8 Quantifying GHG emission reductions and removal enhancements.....	12
6.9 Managing data quality.....	12
6.10 Monitoring the GHG project.....	12
6.11 Documenting the GHG project.....	13
6.12 Verification and/or validation of the GHG project.....	13
6.13 Reporting the GHG project.....	13
<b>Annex A (informative) Guidance on the use of this document</b> .....	<b>15</b>
<b>Bibliography</b> .....	<b>26</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*, 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](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 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.

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This document 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 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.

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

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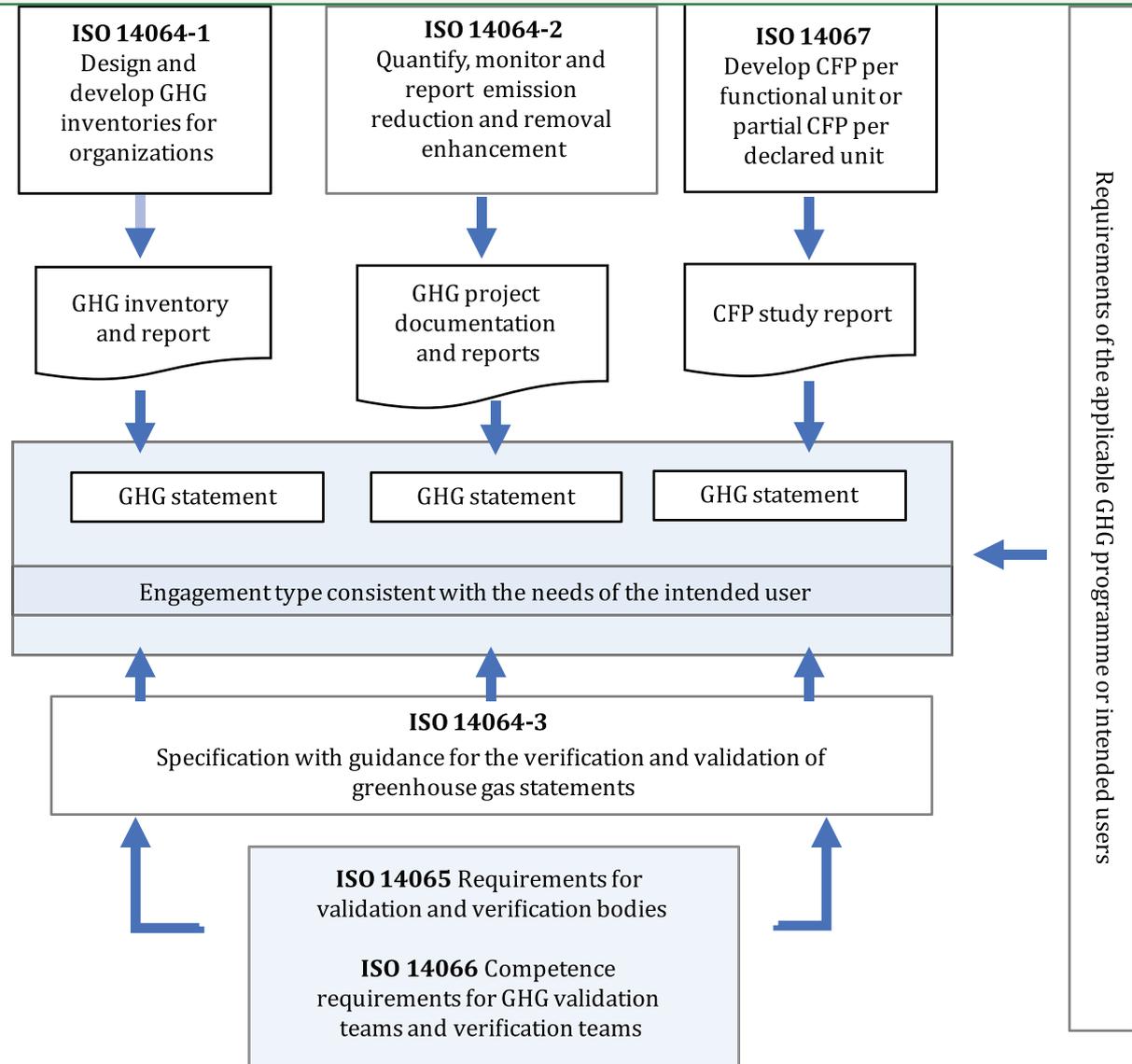


Figure 1 — Relationship among the ISO 14060 family of GHG standards

## 0.2 Approach of this document

A standardized approach for quantification, monitoring and reporting is needed for GHG projects and any resulting GHG emission reductions and/or removal enhancements, in order that they are comparable among intended users and GHG programmes. Accordingly, this document specifies a general, GHG programme-neutral framework and uses terms and concepts designed to be compatible with other requirements and guidance from relevant GHG policies and programmes, good practice, legislation and standards. Reference [14] provides an example of good practice guidance.

This document contains general requirements for GHG projects and does not prescribe specific criteria and procedures. GHG programmes (e.g. GHG offset programmes) may apply additional requirements on GHG projects in relation to additionality, specific methodologies, project baselines, etc. Although this document leaves specific criteria and requirements related to additionality to individual programmes, it does require that the GHG project should result in emission reductions or removal enhancements in addition to what would have happened in the absence of the project.

This document requires the project proponent to identify and select GHG sources, sinks and reservoirs (SSRs) relevant for the GHG project and to determine the GHG baseline. GHG project emissions/removals and baseline scenario emissions/removals are quantified separately, and the emission reductions

and/or removal enhancements are calculated by comparison of the GHG project emissions/removals with the baseline scenario emissions/removals. It is important to demonstrate that the GHG baseline is consistent with the principles of this document, including conservativeness and accuracy, in order to increase the level of confidence that GHG emission reductions and/or removal enhancements are credible and not over-estimated. Generally, the GHG baseline could be determined based on historical information or setting of alternative scenarios according to the requirements of the intended user/programme. For both the project emissions and the baseline scenario, the quantification, monitoring and reporting of GHG emissions and removals are based on procedures developed by the project proponent or adopted from a GHG programme.

This document does not use the term “project boundary”. In order to be compatible with the broadest range of GHG programmes, project boundary is referred to as SSR that are relevant to the project. If any GHG programme requires a specific time period or methodology, these can be compared to the GHG baseline and estimated project emissions. Any discrepancies are recorded and reported in the GHG report.

This document does not specify requirements for verification/validation bodies or verifiers/validators in providing assurance against GHG statements or claims by GHG projects. Such requirements may be specified by the authority of the applicable GHG programme or can be found in ISO 14064-3. The process to recognize certified GHG emission reductions or removal enhancements as GHG units, credits or offsets is an extension of the GHG project cycle. The certification and crediting process, which may be under the authority of a GHG programme and may vary among GHG programmes, is also not included in the specifications of this document.

[Annex A](#) provides guidance on the use of this document.

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

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

Explanation generally includes:

- a) how approaches were used or decisions taken;
- b) why approaches were chosen or decisions made.

Justification has two more criteria:

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