



ISO/TS 14064-4

Greenhouse gases —

Part 4:
**Guidance for the application of
ISO 14064-1**

Gaz à effet de serre —

*Partie 4: Recommandations relatives à l'application de l'ISO
14064-1*

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

This first edition cancels and replaces ISO/TR 14069:2013, which has been technically revised.

The main changes are as follows:

- a more systematic structure has been adopted, aligned with the main clauses of ISO 14064-1:2018;
- a more detailed approach to quantification is provided, including step-by-step guidance on source identification, data collection and emission factor selection;
- consistency with other international frameworks has been enhanced, notably the GHG Protocol and IPCC guidelines;
- the conditions of use for this document in potentially more demanding contexts has been clarified, with an emphasis on traceability and justification of methodological choices, supporting more robust application.

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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ISO 14064-1 enables organizations around the world to quantify greenhouse gas (GHG) emissions and removals. This document uses the principles and process from ISO 14064-1 to develop guidance on quantification and reporting of GHG for organizations.

This document is consistent with the objective of building on existing International Standards and protocols on corporate GHG inventories. Many key concepts have been developed over a number of years.

ISO 14064-1 identifies six GHG inventory categories:

- a) direct GHG emissions and removals;
- b) indirect emissions from imported energy;
- c) indirect emissions from transportation;
- d) indirect emissions from products used by the organization;
- e) indirect emissions associated with the use of products from the organization;
- f) indirect emissions from other sources.

[Annex B](#) provides a table of correspondence between this document, the GHG Protocol Corporate Standard (2010)^[11] and ISO 14064-1.

In tackling climate change, there is a convergence of interests between organizations, national and regional regulators, and international negotiators on the need to develop methods of quantifying GHG emissions and providing reliable tools to do so.

This document is intended to assist users in the application of ISO 14064-1, using guidance and examples, to provide transparency in the quantification of emissions and their reporting.

This document enables an organization to:

- enhance the transparency and consistency of reported GHG emissions (direct and indirect);
- select categories and determine subcategories for ISO 14064-1 inventories;
- choose or develop the method of calculating emissions;
- differentiate, whenever necessary, the two main types of organization that are addressed in this document:
 - a facility or production site (spatially delimited) providing goods (industry) and/or services (tertiary), belonging to a private or public organization;
 - a private or public organization with several facilities/sites and/or subsidiaries, and needing consolidation procedures;
- report GHG emissions and removals, using a simplified format to make the report easier to understand.

This document is intended to give guidance on the quantification of a GHG inventory within the selected boundaries of an organization. The objective of this document is to offer organizations guidance on the quantification and reporting of their GHG inventory, using a process that incorporates the principles of relevance, completeness, consistency, accuracy and transparency. This kind of GHG inventory is expressed as net global warming potential (GWP) in carbon dioxide equivalent (CO₂e).