
**Climate change management —
Transition to net zero —**

**Part 1:
Carbon neutrality**

*Gestion du changement climatique — Transition vers le zéro émission
nette —*

Partie 1: Neutralité carbone





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Foreword

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A list of all parts in the ISO 14068 series can be found on the ISO website.

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Introduction

0.1 Climate change and the ISO 14060 family of standards

Climate change arising from anthropogenic activity has been identified as one of the greatest challenges facing the world and will continue to affect businesses and citizens over future decades.

Climate change has implications for both human and natural systems and can lead to significant impacts on resource availability, economic activity, biodiversity and human well-being. In response, international, regional, national and local initiatives are being developed and implemented by public and private sectors to mitigate climate change by reducing greenhouse gases (GHGs) in the Earth's atmosphere as well as to facilitate adaptation to climate change.

There is a need for effective and transformative responses to the urgent threat of climate change on the basis of the best available scientific knowledge. ISO develops documents that support the transformation of scientific knowledge into tools that will help address climate change.

Climate change mitigation initiatives rely on the quantification, monitoring, reporting, validation and verification of GHG emissions and removals.

The ISO 14060 family of standards benefits organizations, GHG project proponents and stakeholders worldwide by providing clarity and consistency for quantifying, monitoring, reporting, validating and verifying GHG emissions and removals and carbon neutrality. Specifically, the use of the ISO 14060 family of standards:

- enhances the credibility and transparency of GHG quantification, monitoring, reporting, validation and verification;
- facilitates the development and implementation of GHG management strategies and plans;
- facilitates the development and implementation of mitigation actions that provide GHG emission reductions or GHG removal enhancements;
- facilitates the ability to track performance and progress in the reduction of either GHG emissions or the increase in GHG removals, or both;
- supports sustainable development and the actions needed to achieve a low-carbon economy.

Applications of the ISO 14060 family of standards include:

- corporate decisions, such as identifying GHG emission reduction opportunities and increasing profitability by reducing energy consumption;
- risk management, such as the identification and management of climate risks and opportunities;
- voluntary initiatives, such as participation in voluntary GHG programmes 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.

The following summarizes each of the documents in the ISO 14060 family of standards:

- 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 organizational 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.