



ISO 14064

Greenhouse gas balancing for organizations and projects



MOTIVATION AND BENEFITS

Climate protection is at the top of the international and national political agenda. More and more companies are accounting for their direct and indirect greenhouse gases (GHG) to have a baseline for a possible roadmap to reduce GHG up to the goal of climate neutrality and to ensure continual improvement and monitoring of their developments.

A certification according to ISO 14064 Part 1 and 2 allows companies to verify their GHG emissions and improve their GHG inventory at an organizational or project level.

Verification or validation by qualityaustria auditors ensures the independence of assessments and reports.

The ISO 14064 Standard comprises three parts:

Part 1 specifies the requirements for designing, developing and managing organization-level GHG inventories.

Part 2 contains requirements for quantifying, monitoring and reporting of GHG emissions and reductions at project level.

Part 3 details requirements and guidelines for conducting validation, verification and certification of GHG information.

The implementation of ISO 14064 can provide the following benefits:

- The EU Taxonomy Regulation refers to ISO 14064 in the context of climate change.
- Increasingly, companies are asking their suppliers for GHG inventories.
- In the future, EU reporting requirements based on the Corporate Sustainability Reporting Directive (CSRD), GHG emissions are to be comprehensively presented in the ESRS E1 Standard.
- Identification of GHG-related risks.
- The GHG inventory is a good systematic approach to complement ISO 14001 or ISO 50001 for managing and monitoring GHG. The GHG inventory promotes the strategic planning and investment planning.
- With regard to future reporting requirements, a GHG inventory ensures additional information.

- With regard to future financing based on the EU Taxonomy Regulation, the GHG inventory will be an important information requirement.
- The confidence of interested parties will be increased.

OBJECTIVES

- Preparation of a GHG inventory
- Preparation of a GHG report or GHG project plan
- Monitoring and reduction of GHG emissions

TARGET GROUP

Companies and organizations from the industry, the commercial and service sectors, as well as companies subject to sustainable economic activities as stated in the EU Taxonomy Regulation and large companies with more than 250 employees that fall or will fall in the future under the CSRD reporting and auditing obligations.





CRITERIA

ISO 14064-1 (organizational level) requires the following:

- Establishment of materiality, objectives and inventory boundaries for the organization and the report
- Definition of risk assessments as well as uncertainties
- Quantification of GHG emissions, storage and removal
- Data selection and collection
- Selection of the GHG quantification models, including an assessment of uncertainties or accuracy
- Data calculation
- Reduction activities / initiatives
- GHG inventory quality management
- GHG reporting

ISO 14064-2 (project level):

For ISO 14064-2 at project level, a similar approach as above should generally be adopted. For inventories of projects, the definition and documentation of assumptions and extrapolations are critical. It is recommended to perform an ex post verification after the implementation of the project, to review the accuracy of assumption.

OTHER RELEVANT STANDARDS

ISO 14001, ISO 50001, ISO 14067 (ÖNORM EN ISO 14067 Greenhouse Gases – Carbon Footprint of Products – Requirements and Guidelines for Quantification)

QUALITY AUSTRIA – WHO WE ARE

We are the leading Austrian contact for the Integrated Management System, based on quality, environmental and OH&S (occupational health and safety) management, and the topic of business excellence. Our main focuses are system and product certification, training and personal certification. We are accredited by Accreditation Austria for system, product as well as personal certification and have many international registrations and accreditations. Furthermore, we present the Austrian Excellence Award together with the BMWA (Federal Ministry for Economy and Work) and award the Austria Quality Seal.

Additionally, we organize several forums and conferences and have issued numerous publications. We participate actively in standardization bodies and international networks such as EOQ, IQNET and EFQM. We cooperate with some 50 partner and member organizations worldwide and thus ensure the facilitation of global know-how.

Having more than 1.000 auditors, trainers, assessors and technical experts all over the world, we ensure the successful implementation of standards and regulations within the organizations and provide sector and product specific knowledge with a very high focus on practical relevance. More than 10.000 customers in approx. 30 countries and over 6.000 annual participants in our trainings benefit from the long-standing expertise of our organization. We adapt our offer according to our clients' needs and support them in achieving their long-term goals!



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