

# ISO 14030-1:2021-09 (E)

## Environmental performance evaluation - Green debt instruments - Part 1: Process for green bonds

---

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>
<b>3.1 Terms related to debt instruments .....</b>	<b>1</b>
<b>3.2 Terms related to the environmental objective and performance of projects, assets and supporting expenditures .....</b>	<b>2</b>
<b>3.3 Terms related to performance evaluation .....</b>	<b>3</b>
<b>4 Principles .....</b>	<b>4</b>
<b>4.1 Transparency .....</b>	<b>4</b>
<b>4.2 Accuracy .....</b>	<b>5</b>
<b>4.3 Completeness .....</b>	<b>5</b>
<b>4.4 Relevance .....</b>	<b>5</b>
<b>4.5 Robustness .....</b>	<b>5</b>
<b>4.6 Accountability .....</b>	<b>5</b>
<b>4.7 Precautionary principle .....</b>	<b>5</b>
<b>5 Eligibility requirements .....</b>	<b>5</b>
<b>5.1 General .....</b>	<b>5</b>
<b>5.2 Environmental objectives .....</b>	<b>6</b>
<b>5.3 Process for evaluation and selection of projects, assets and supporting expenditures .....</b>	<b>6</b>
<b>5.4 Eligibility process test .....</b>	<b>6</b>
<b>5.4.1 Projects, assets and supporting expenditures description .....</b>	<b>6</b>
<b>5.4.2 Proposed projects, assets and supporting expenditures eligibility criteria .....</b>	<b>7</b>
<b>5.4.3 Validation of eligibility .....</b>	<b>7</b>
<b>6 Management of proceeds .....</b>	<b>7</b>
<b>6.1 Allocation of net proceeds to eligible projects, assets and supporting expenditures .....</b>	<b>7</b>
<b>6.2 Tracking of proceeds .....</b>	<b>7</b>
<b>6.3 Managing unallocated proceeds .....</b>	<b>7</b>
<b>7 Environmental performance .....</b>	<b>8</b>
<b>7.1 Environmental impact assessment .....</b>	<b>8</b>
<b>7.2 Environmental performance indicators .....</b>	<b>8</b>
<b>8 Reporting .....</b>	<b>9</b>
<b>8.1 Reporting prior to issuance .....</b>	<b>9</b>
<b>8.1.1 Required reporting .....</b>	<b>9</b>
<b>8.1.2 Optional reporting .....</b>	<b>10</b>
<b>8.2 Reporting after issuance .....</b>	<b>10</b>
<b>8.2.1 Reporting on allocation of proceeds .....</b>	<b>10</b>
<b>8.2.2 Impact reporting .....</b>	<b>11</b>
<b>8.3 Validation and verification .....</b>	<b>12</b>
<b>Annex A (informative) Types of intermediated debt instruments .....</b>	<b>13</b>

<b>Annex B (informative) Guidance on the selection of a suitable taxonomy .....</b>	<b>14</b>
<b>Bibliography .....</b>	<b>15</b>