

ISO 14100:2022-08 (E)

Guidance on environmental criteria for projects, assets and activities to support the development of green finance

Contents		Page
Foreword		v
Introduction		vi
1	Scope	1
2	Normative references	1
3	Terms, definitions and abbreviated terms	1
3.1	Terms and definitions	1
3.2	Abbreviated terms	4
4	Principles	4
4.1	General	4
4.2	Accuracy	4
4.3	Completeness	4
4.4	Consistency	5
4.5	Credibility	5
4.6	Relevance	5
4.7	Transparency	5
4.8	Sustainability	5
5	Purpose	5
6	Criteria for determining the environmental aspects and impacts of projects, assets and activities	7
6.1	General	7
6.2	Determination of the environmental aspects and impacts of projects, assets and activities	8
6.2.1	General	8
6.2.2	Criteria to take into account	8
6.3	Determination of relevant criteria	9
6.4	Environmental aspects and impacts in the request for financing	10
7	Assessment of environmental aspects and impacts of projects, assets and activities	11
7.1	General	11
7.1.1	Purpose of the assessment	11
7.1.2	Greenwashing	12
7.2	Process	12
7.2.1	General	12
7.2.2	Planning	13
7.2.3	Information collection	13
7.2.4	Interested party engagement	14
7.2.5	Assessment of environmental aspects, impacts and environmental performance	14
7.2.6	Review	16
7.2.7	Documentation	16
7.2.8	Assessment report	17
7.2.9	Progress report	17
7.2.10	Credibility of information	18

Annex A (informative) Relationship between environmental aspects, environmental impacts, environmental performance, significance, context and materiality	19
Annex B (informative) Relevant International Standards useful to the borrower and the financier	26
Annex C (informative) Initiatives that support borrowers or financiers in the development of green finance	29
Annex D (informative) Levelling the playing field between small and medium-sized enterprises and financiers	35
Bibliography	37