DIN EN 18074:2026-04 (E)

Industrial decarbonization - Requirements and guidelines for sectoral transition plans

Contents

Page

European foreword 4

Introduction 5

1 Scope 7

2 Normative references 7

3 Terms, definitions and abbreviated terms 7
3.1 Terms and definitions 8
3.1.1 Terms relating to greenhouse gases 8
3.1.2 Terms relating to greenhouse gases inventory process 11
3.1.3 Terms relating to organizations, interested parties and verification 13
3.1.4 Terms relating to sectoral transition plans 14
3.2 Abbreviated terms 18

4 Principles 18
4.1 General 18
4.2 Inclusiveness 19
4.3 Do no significant harm (DNSH) 19
4.4 Just transition 19
4.5 Risk-based approach 19
4.6 Comparability 19
4.7 Verifiability 19
4.8 Credibility 20
4.9 Relevance 20

5 Method 20
5.1 Framework 20
5.1.1 Geographical boundary 20
5.1.2 Sectoral boundary 20
5.1.3 Base year 21
5.1.4 Time horizon and decarbonization targets 21
5.1.5 Collaboration with interested parties 22
5.2 Sectoral inventory 24
5.2.1 General 24
5.2.2 GHG emissions and GHG removals and energy consumption 24
5.2.3 Value chain 25
5.2.4 Market for intermediate and final products 26
5.2.5 Circularity 27
5.2.6 Process and technological characteristics 27
5.2.7 Decarbonization levers 28
5.2.8 Physical climate risks 30
5.3 Sector transition scenarios 30
5.3.1 General 30
5.3.2 Scenario assumptions 30
5.3.3 Technological pathway 31
5.3.4 Market pathway 31
5.3.5 Elements of scenarios 32
5.4 Action plan 33
5.5 Report 34

Annex A (informative) Example of an action in the action plan 36

A.1 Extract from French cement sectoral transition plan 36

Annex B (informative) Reference to the just transition 38

B.1 General 38
B.2 What is a just transition 38
B.3 Objectives of a just transition 39
B.4 Reference documents for a just transition 39

Annex C (informative) Guidance for the process of identifying significant indirect GHG emissions . 40

C.1 General 40
C.2 Define criteria to evaluate the significance of GHG emissions, consistent with the targets of the Sectoral Transition Plan 40
C.3 Identify and evaluate direct and indirect emissions 40
C.4 Apply criteria to select significant direct and indirect emissions 41

Bibliography 42