ISO 19008:2026-06 (E)

Oil and gas industries including lower carbon energy - Standard cost coding system

Contents

Page

Foreword ..... **iv**

Introduction ..... **v**

1 Scope **1**

2 Normative references **1**

3 Terms, definitions and abbreviated terms **2**
3.1 Terms and definitions 2
3.2 Abbreviated terms 4

4 General **4**
4.1 Sustainability and climate change considerations 4
4.2 Framework conditions 4
4.2.1 Coding basis 4
4.2.2 Relationship between the codes 5
4.2.3 Extension of codes 5
4.3 Reporting levels 5

Annex A (normative) **Physical breakdown structure — PBS codes** **7**

Annex B (normative) **Standard activity breakdown — SAB codes** **8**

Annex C (normative) **Code of resource — COR codes** **9**

Annex D (informative) **Mapping of codes** **11**

Annex E (informative) **Example of use** **12**

Bibliography **13**