

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

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

---

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