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,definitionsandabbreviatedterms 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