

# ISO/TR 14069:2013-05 (E)

## Greenhouse gases - Quantification and reporting of greenhouse gas emissions for organizations - Guidance for the application of ISO 14064-1

---

<b>Contents</b>	<b>Page</b>
Foreword .....	iv
Introduction .....	v
1 Scope .....	1
2 Normative references .....	1
3 Terms and definitions .....	1
3.1 Terms relating to greenhouse gases emission .....	1
3.2 Terms relating to biomass and land use .....	3
3.3 Terms relating to data .....	3
3.4 Other terms .....	4
4 Principles .....	4
4.1 General .....	4
4.2 Relevance .....	4
4.3 Completeness .....	5
4.4 Consistency .....	5
4.5 Accuracy .....	5
4.6 Transparency .....	6
5 GHG inventory design and development .....	6
5.1 Organizational boundaries .....	6
5.2 Operational boundaries .....	11
5.3 Generalities on the quantification of emissions and removals .....	15
5.4 Quantification of GHG emissions and removals for each category .....	21
6 GHG inventory components .....	65
6.1 GHG emission reduction or removal enhancement projects (carbon offset projects) .....	65
6.2 Assessment of uncertainty .....	65
7 GHG inventory quality management .....	68
8 Reporting of GHG .....	68
8.1 General .....	68
8.2 GHG inventory report format .....	69
8.3 GHG inventory report content .....	70
Annex A (informative) Correspondence between ISO 14064-1:2006 and this Technical Report .....	75
Annex B (informative) Examples of emission or removal factors data bases .....	76
Annex C (informative) List of categories .....	77
Annex D (informative) 100-year global warming potential (GWP) .....	80
Annex E (informative) Specificities of financial or insurance companies for category 15 (investments) .....	83
Annex F (informative) Tables for reporting .....	84
Bibliography .....	88