



## **SLCF policy on transition to ISO 14064-1:2018**

### **Scope and Purpose**

The document sets out the transition policy for both existing and potential clients who are quantifying and reporting Greenhouse Gas (GHG) emission in accordance with ISO 14064-1: 2006.

### **Introduction to ISO 14064-1**

The ISO 14064-1 incorporated under ISO 14000 series was first developed by technical committee of ISO (International Organization for Standardization) in 2006. The document details principles and requirements for designing, developing, managing and reporting organizational level GHG inventories. It includes requirements for determining GHG emission and removal boundaries, quantifying an organization's GHG emissions and removals, and identifying specific company actions or activities aimed at improving GHG management. It also includes requirements and guidance on inventory quality management.

### **ISO 14064-1: 2006 to ISO 14064-1: 2018**

The original version of ISO 14064-1 published in 2006 was used as a guidance document for a decade by different organizations across the world. The document was periodically reviewed and a number of appropriate changes were suggested to be made. Incorporating those changes, second edition of ISO 14064-1 was published by ISO on 10<sup>th</sup> December 2018.

### **Main changes compared to the previous edition**

- A new approach has been introduced to reporting boundaries, facilitating the inclusion and expansion of indirect emissions. This change is a response to a growing number of organizations that are recognizing the importance and significance of indirect emissions and are developing GHG inventories that include more types of indirect emissions across the value chain.
- The GHG emissions category “other indirect GHG emissions” has been renamed “indirect GHG emissions.” Requirements and guidance have been provided for classification of indirect GHG emissions into five specific categories. “Operational boundaries” has been renamed “reporting boundaries” for clarification and simplicity.
- New requirements and guidance for GHG quantification and reporting of specific items, such as the treatment of biogenic carbon and GHG emissions related to electricity, have been added for clarification.

## **Transition Policy**

1. Sri Lanka Climate Fund (SLCF) grants three years period for all clients to transition from previous version to revised version. Three year period is also known as period of co-existence and terminates on 10<sup>th</sup> December 2021.
2. SLCF is ready to undertake its verification activities complying with the criteria of revised version from the 1<sup>st</sup> July 2019.
3. Clients are encouraged to upgrade their GHG inventory and data management system as per the ISO 14064-1:2018 at their next verification cycle. In such instances, inventories shall be verified against recently revised standard 14064-3: 2019
4. Clients who design and develop GHG inventories for the year 2018 are allowed to comply with previous standard, ISO 14064-1: 2006. In such instances, SLCF shall perform verification in accordance with ISO 14064-3: 2013
5. GHG Inventories designed and developed in accordance with ISO 14064-1: 2006 shall not be considered for verification after 10<sup>th</sup> December 2020.
6. As per the revised version, certain documents maintained by the management system of SLCF may be revised and clients are required to comply with those revisions.
7. Elaboration on transition of management system will be given to clients during assessments to the existing standard from 15<sup>th</sup> June 2019.
8. No claim of conformity to 14064-1:2018 can be made until the appropriate GHG verification statement (Opinion as per the ISO 14064-3: 2019) is issued.

**To purchase copy of 14064-1:2018, please refer to <https://www.iso.org> or <http://slsi.lk>**