

**BUREAU OF INDIAN STANDARDS**

DRAFT FOR COMMENTS ONLY

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*Draft Indian Standard*

**GREENHOUSE GASES**  
**Part 3 Specification with Guidance for the Validation**  
**And Verification of Greenhouse Gas Assertions**  
( *First Revision* )

*भारतीय मानक मसौदा*

**ग्रीनहाउस गैसों**

**भाग 3 ग्रीनहाउस गैस के प्रभावन के वैधीकरण और सत्यापन की दिशा-निर्देश**

**सहित विशिष्टि**

( *पहला पुनरीक्षण* )

ICS 13.020.40

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Environmental Management Sectional Committee, CHD 34

**Last date for Comments: 16 Dec 2022**

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**NATIONAL FOREWORD**

This standard was originally published in 2009 by adoption of ISO 14064-3 : 2006. The first revision of this standard has been undertaken to align it with the latest version of ISO 14064-3 : 2019.

The major changes in this revision as compared to the previous edition are as follows:

- a) The structure of the document has been changed so that verification and validation are discussed in sequence (see Clauses 6 and 7) rather than in parallel, because the processes of verification and validation are significantly different.
- b) The definitions of verification and validation and other key terms have been changed (*see* Clause 3).
- c) A new section on validation has been added (see Clause 7). It applies to future estimates of emissions, removals, emission reductions and removal enhancements. The purpose of

validation is to provide assurance on the assumptions, limitations and methods used to develop a GHG statement.

- d) A new Annex A has been added that defines requirements for verifiers to follow when undertaking engagements at a limited level of assurance.
- e) A new Annex B has been added on considerations for verification.
- f) A new Annex C has been added on a new process called agreed-upon procedures (AUP), which allows for a selection of verification activities to be performed and reported upon. No opinion is expressed on the result of an AUP engagement as the intended user(s) are responsible for interpreting the information reported on by the verifier.
- g) A new Annex D has been added that provides guidance on how verifiers and validators can provide statements on engagements that are mixed.
- h) Requirements and guidance on the use of levels of assurance have been added.

This Indian Standard has been issued in several parts. Other parts of this Indian Standard are:

- IS/ISO 14064-1 : 2006 Greenhouse gases: Part 1 specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
- IS/ISO 14064-2 : 2019 Greenhouse Gases Part 2 Specification With Guidance At The Project Level For Quantification Monitoring And Reporting Of Greenhouse Gas Emission Reductions Or Removal Enhancements (*First Revision*).

The text of ISO Standard has been approved as suitable for publication as an Indian Standard without deviations. Certain conventions are, however, not identical to those used in Indian Standards. Attention is particularly drawn to the following:

- a) Wherever the words 'International Standard' appears referring to this standard, they should be read as 'Indian Standard'.
- b) Comma (,) has been used as a decimal marker, while in Indian Standards, the current practice is to use a point (.) as the decimal marker.