

**BUREAU OF INDIAN STANDARDS**

DRAFT FOR COMMENTS ONLY

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भारतीय मानक मसौदा  
जलवायु परिवर्तन प्रबंधन — नेट जीरो में परिवर्तन  
भाग 1 कार्बन तटस्थता

*Draft Indian Standard*

CLIMATE CHANGE MANAGEMENT — TRANSITION TO  
NET ZERO  
PART 1 CARBON NEUTRALITY

ICS 13.020.40

Environmental Management Sectional Committee, CHD 34

**Last date for Comments: 01 July, 2024**

**NATIONAL FOREWORD**

*(Formal clause will be added later)*

Climate change has implications for both human and natural systems and can lead to significant impacts on resource availability, economic activity, biodiversity and human well-being.

This standard defines terms used in relation to carbon neutrality and provides guidance on the actions necessary to achieve and demonstrate carbon neutrality. In accordance with common practice, it uses the word “carbon” to refer to all greenhouse gases (GHGs) in compound expressions such as “carbon neutrality”. It is applicable to subjects, i.e. organizations and products (e.g. goods and services, including events and buildings).

The hierarchy approach presented in this document prioritizes actions to reduce the direct and indirect GHG emissions and enhance GHG removals of the subject, with offsetting used only for the carbon footprint remaining after these actions.

Avoided GHG emissions, for example by the use of goods or services, are not addressed in this document but they also have a role to play in the strategy of organizations to support the global objective of carbon neutrality. Avoided GHG emissions reflect the efforts of organizations to provide low-carbon products or solutions.

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.

In this adopted standard, reference appears to certain International Standards for which Indian Standards also exist. The corresponding Indian Standards, which are to be substituted in their places, are listed below along with their degree of equivalence for editions indicated:

<i>International Standard</i>	<i>Corresponding Indian Standard</i>	<i>Degree of Equivalence</i>
ISO 14064-1 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals	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	Identical adoption under single numbering
ISO 14064-3 Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements	IS/ISO 14064-3: 2006 Greenhouse gases: Part 3 specification with guidance for the validation and verification of greenhouse gas assertions	Identical adoption under single numbering

The technical committee responsible for the preparation of this standard has reviewed the provisions of the below mentioned ISO/IEC standards and has decided they are acceptable for use in conjunction with this standard.

<i>International Standard</i>	<i>Title</i>
ISO 14067	Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification