

**BUREAU OF INDIAN STANDARDS**

DRAFT FOR COMMENTS ONLY

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भारतीय मानक मसौदा

ग्रीनहाउस गैस प्रबंधन और संबंधित गतिविधियाँ — जलवायु परिवर्तन से संबंधित आकलन और रिपोर्टिंग इन्वेस्टमेंट्स और वित्तीय गतिविधियाँ के लिए सिद्धांत और अपेक्षाएं सहित रूपरेखा

*Draft Indian Standard*

**GREENHOUSE GAS MANAGEMENT AND RELATED ACTIVITIES — FRAMEWORK INCLUDING PRINCIPLES AND REQUIREMENTS FOR ASSESSING AND REPORTING INVESTMENTS AND FINANCING ACTIVITIES RELATED TO CLIMATE CHANGE**

ICS 03.060, 13.020.20

Environmental Management Sectional Committee, CHD 34

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

**NATIONAL FOREWORD**

*(Formal clause will be added later)*

This standard specifies a general framework, including principles, requirements and guidance for assessing, measuring, monitoring and reporting on investments and financing activities in relation to climate change and the transition into a low-carbon economy.

This standard provides the following requirements and related guidance for the processes implemented to achieve these objectives. Depending on its objectives, the financier applies the clauses indicated for the following purposes.

- Managing climate change risks and leveraging opportunities: Clause 5 provides requirements and guidance on the identification, assessment and disclosure of climate change risks and opportunities.
- Understanding its contribution to the achievement of climate goals: Clause 6 provides a framework to identify, monitor and assess the impact of climate action and estimate the GHG emissions associated with investment, as well as for financing activities related to investees for which no climate action is carried out.

This Standard is applicable to financiers, i.e. investors and lenders. It guides their reporting activities to the following third parties: shareholders, clients, policymakers, financial supervisory authorities and non-governmental organizations.

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.