FINAL DRAFT

INTERNATIONAL STANDARD

ISO/FDIS 14097

ISO/TC 207/SC 7

Secretariat: SCC

Voting begins on: 2021-02-01

Voting terminates on: 2021-03-29

Greenhouse gas management and related activities — Framework including principles and requirements for assessing and reporting investments and financing activities related to climate change

RECIPIENTS OF THIS DRAFT ARE INVITED TO SUBMIT, WITH THEIR COMMENTS, NOTIFICATION OF ANY RELEVANT PATENT RIGHTS OF WHICH THEY ARE AWARE AND TO PROVIDE SUPPORTING DOCUMENTATION.

IN ADDITION TO THEIR EVALUATION AS BEING ACCEPTABLE FOR INDUSTRIAL, TECHNOLOGICAL, COMMERCIAL AND USER PURPOSES, DRAFT INTERNATIONAL STANDARDS MAY ON OCCASION HAVE TO BE CONSIDERED IN THE LIGHT OF THEIR POTENTIAL TO BECOME STANDARDS TO WHICH REFERENCE MAY BE MADE IN NATIONAL REGULATIONS.



Reference number ISO/FDIS 14097:2021(E)

Contents				Page	
Fore	word			v	
Intr	oductio	n		vi	
1	Scop	e		1	
2	_	Normative references			
3	Terms and definitions			1	
4		rinciples			
	4.1		General		
	4.2	100000000000000000000000000000000000000	otion of principles		
		4.2.1	Relevance		
		4.2.2 4.2.3	Consistency		
		4.2.4	Completeness		
		4.2.4	Long-term orientation		
		4.2.6	Transparency		
		4.2.7	Verifiability		
		4.2.8	Accuracy		
		4.2.9	Synergy		
		4.2.10	Coherence		
		4.2.11	Ability to influence	8	
		4.2.12	Effectiveness		
		4.2.13	Evidence-based		
		4.2.14	Goal-oriented		
		4.2.15	Additionality-based	8	
5	Fram	Framework for disclosing a financier's climate change risks and opportunities			
	5.1	Genera	1		
	5.2	Financier's business strategy and financial planning over the short, medium and			
			rm	9	
		5.2.1	Identification of climate change risks and opportunities over the short,	:25	
			medium and long term		
		5.2.2	Financiers' governance of climate change risks and opportunities		
		5.2.3	Influence of climate change risks on financier's business and strategy	10	
	5.3	5.2.4	Investees' climate change risks and opportunities		
	5.4	Targets related to climate change risks and opportunities Managing climate change risks			
	5.5		s and methodologies used over the short, medium and long term		
10020					
6			or assessing, monitoring and reporting the impact of a financier's	40	
			n on climate goals		
	6.1		l		
	6.2		e strategy and policye action planning and documentation		
	0.3	6.3.1	General		
		6.3.2	Defining attributes of the climate action taken		
		6.3.3	Defining the climate action		
		6.3.4	Expected outputs of the climate action		
		6.3.5	Expected outcomes of the climate action		
		6.3.6	Expected impact of the climate action		
	6.4		ring of the climate action and respective outputs, outcomes and impacts		
		6.4.1	Monitoring plan	19	
		6.4.2	Documentation of expected outputs, outcomes and impacts		
	6.5		ment of the impact of the financier's climate action		
	6.6		ing on the financier's climate action(s)		
		661	Conoral	21	