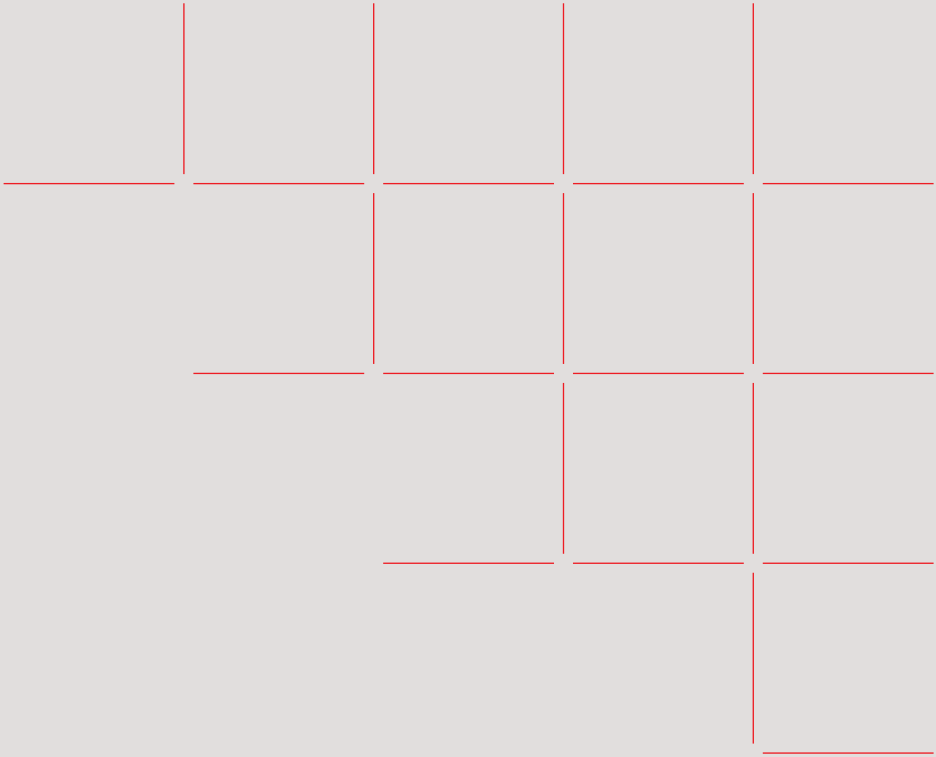
ISO Net Zero (ISO 14060)

Public Consultation Guidance

iso.org



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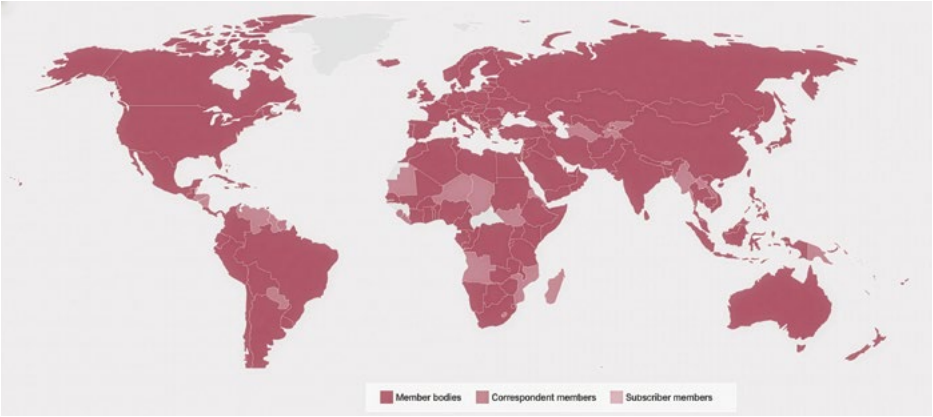
Introduction

A new International Standard on net zero for organizations is under development within ISO and is now being released for public consultation. Originally published as the ISO Net Zero Guidelines, an International Workshop Agreement (IWA), the Guidelines are being transformed into a verifiable International Standard. This guidance document is designed to help you understand what that means in practice and how to contribute to this process.

What is ISO?

The International Organization for Standardization (ISO) is a global network of more than 170 National Standards Bodies (NSBs), which are members of ISO. Each member represents ISO in its country, and only one member per country is recognized. ISO brings together experts from around the world to agree on the best way of doing things, from manufacturing products to managing processes and services. Since its creation in 1946, ISO has played a key role in facilitating international trade, supporting innovation and enabling cooperation across borders.



How International Standards are developed

International Standards are developed through ISO draw on global expert input from across member countries. ISO members – known as National Standards Bodies (NSB) – form national committees made up of key stakeholders from industry, government, academia and civil society. These committees consolidate the country's national position and nominate experts to participate in international working groups.

Within the working groups, experts collaborate to develop international standards through open and transparent discussion. The aim is to reach consensus, meaning broad agreement that reflects different perspectives and ensures the international standard is globally relevant. You can find more information on the key principles of ISO standards development here.

National Standards Bodies vote via ballots on the final text of each international standard, based on their national consensus position. Each country has one vote. This approach ensures that International Standards are widely accepted, support global markets and help reduce barriers to trade. See *Stages and Resources for standards development* for more information on voting and ballot processes in international standards development in ISO.

What you need to know about an ISO public consultation

What is a Draft International Standard (DIS)?

A Draft International Standard (DIS) reflects the outcome of extensive negotiations and agreement among international experts and is released for wider review. This is the public consultation stage. The DIS stage is often referred to as the “Enquiry Stage”, and it is the main opportunity for external stakeholders to provide input before the international standard is finalized.

Why public consultation matters

Public consultation is a vital part of ISO’s consensus building process. The Draft International Standard public consultation stage is open for **12 weeks** for National Standards Bodies. This allows a broader range of stakeholders to review the text and provide feedback. This step helps to:

- Ensure the international standard is clear, practical and usable
- Identify any gaps, inconsistencies or unintended consequences
- Strengthen alignment with market needs and policy expectations
- Build broader acceptance and trust in the final international standard

The comments received through your country’s public consultation will inform the discussions and consensus position reached by your National Standards Body’s committee, and the vote submitted by each country on the Draft International Standard.

How to comment

You can submit your comments through your country's National Standards Body by following the steps below:

1. Go to the ISO members' page: www.iso.org/members.
2. Find your country's National Standards Body.
3. You can email your National Standards Body to request to review and comment on the ISO/DIS 14060.
4. Your National Standards Body may also list standards for public comment on their website[1].

Your National Standards Body will advise you on national deadlines for comment submission in your country.

Note on drafting effective comments

- Technical comments should be submitted with proposed alternative text to ensure the intended change is clear to the committee

1 Note: You will need to create an online account with your National Standards Body to submit comments on ISO 14060

What happens after your comments are submitted?

Once comments are submitted to National Standards Bodies, they are first reviewed by each country's national committee. The committee collates a set of national comments on the draft, which are submitted to ISO by the end of the 12-week period. The international working group will then address all the comments submitted on the Draft International Standard via a consensus-based comment resolution process.

The National Standards Bodies each submit a vote in the ISO balloting portal to determine the next stage in the development process.

More information can be found on the stages of ISO standard development on the ISO website.

Who can participate

Anyone can take part in the public consultation, including:

- Businesses and industry professionals
- Policymakers and regulators
- Non-governmental organizations and civil society
- Researchers and academics
- Individuals with relevant expertise or interest

Participation is open and encouraged to ensure a broad range of perspectives.

Purpose and scope

Developing the international standard on net zero

ISO 14060 is being developed to convert the ISO Net Zero Guidelines (IWA 42:2022) into a verifiable international standard for organizations to use as the basis for demonstrating credible, verifiable progress towards net zero, in alignment with the aims of the Paris Agreement.

The standard is being developed by the ISO net zero international working group, made up of hundreds of experts appointed by their National Standards Bodies across all global regions and liaison organizations, from stakeholder groups including NGOs, academia, governments, sector organizations and public and private sector organizations. It builds on progress by voluntary initiatives, other standard setters, international organizations, campaigns and governments, aiming to provide a consistent approach for future interventions and deliverables.

Over the **last 2 years**, a series of **15 international meetings totalling 41 days** have been held **across 10 time zones** to develop two working drafts (WD's) and a "committee draft" (CD) by consensus, which were submitted to ISO's member bodies for comment. Across this period, almost **5 000 comments** were received and resolved by the international working group, resulting in consensus to issue this Draft International Standard (DIS) for public consultation globally.

Scope of ISO 14060

ISO 14060 specifies principles, requirements and guidance for organizations to develop, implement and communicate a net zero aligned pathway and transition planning progress. This includes setting targets, developing transition plans, taking action and demonstrating progress towards these targets, in support of global net zero, respecting the Paris Agreement. Organizations fulfilling the requirements will be able to make validated and verified claims, following a globally recognised approach.

→ See **Clause 1, *Scope*, of ISO 14060** to comment.

Who can use this International Standard?

It is applicable to a wide range of organizations in the public or private sectors and includes SME guidance. It does not apply to territories or sectors, or to products, services, events, brands, or claims relating to them.

Although this international standard has been developed primarily for non-financial institutions, it can also be applied by financial institution to their non-financing activities. The ISO Net Zero Transition Planning for Financial Institutions (ISO 32212:2026) standard offers guidance and requirements for financial institutions addressing their financing activities.

→ See **Clause 1, *Scope***

What ISO 14060 aims to achieve

ISO 14060 provides a framework for organizations to establish ambitious net zero pathways and transition plans that can be validated and verified, providing the basis for credible claims. It emphasizes deep greenhouse gas emission reductions in the near term and the achievement of organizational net zero as soon as possible, while promoting a just and equitable transition.

→ See **Clause 1, *Scope***

How to understand the requirements of this Draft International Standard

ISO standards such as ISO 14060 use specific language to convey recommendations and requirements. Only requirements ("shall" statements) must be fulfilled to demonstrate conformity and to make claims. Recommendations indicate good practice, and permissions indicate approaches or methods that are permitted in accordance with the standard, but do not constitute verifiable requirements.

→ See **Clause 16.1.3, *Minimum requirements for the four claim stages***, for a summary of all requirements

The following language is used to distinguish requirements from recommendations, permissions and options.

- "shall" indicates a requirement
- "should" indicates a recommendation
- "may" is used to indicate that something is permitted
- "can" is used to indicate that something is possible, for example, that an organization or individual is able to do something

More information on these terms and the relationship between ISO standards and other requirements (for example, contractual or legal) is provided here.

Key elements of ISO 14060

This section provides a brief summary of key technical positions reached as part of the international consensus building process in ISO.

Concepts of organizational net zero and global net zero

→ See **Clause 3, *Terms and Definitions***

Early in the development of this draft international standard, the ISO net zero international working group agreed that the definition of net zero in ISO 14060 must be explicitly at organizational level. As a result, the term “organizational net zero” was adopted. This makes the distinction between the responsibilities and actions that an organization can take within their remit and those that an organization can contribute to in their wider sphere of influence. The international standard therefore defines and refers to both “organizational net zero”, which organizations aim to achieve themselves, and “global net zero”, to which they contribute collectively.

Residual emissions

→ See **Clause 10.3, *Feasibility test for residual emissions***

Organizational net zero in ISO 14060 relies on the concept of residual emissions, as the goal of a GHG emissions reduction journey. Residual GHG emissions are defined as those within the inventory boundary that the organization is unable to eliminate by the net zero target date, after implementation of all technically and economically feasible reduction options.

ISO 14060 describes how the determination of residual emissions changes over time. When organizations start out on their journey to net zero, they use reference pathways and scenarios to determine the long-term goal for their emissions which is expected to be consistent with global net zero – this is their "anticipated" residual emissions.

Over time, in the context of economic, technical and other changes, the achievable residual level of emissions for each organization will evolve. To ensure this level is ambitious but also recognises organizations' realities, a new feasibility analysis has been developed.

While on the pathway to organizational net zero, the organization's emissions in a given period are referred to as "remaining GHG emissions".

Carbon neutrality and net zero concepts for organizations

→ See **Clause 3, *Terms and Definitions***

The concept of “carbon neutrality” at organizational level allows for the use of carbon credits to achieve neutrality alongside ongoing emissions reductions, whereas “net zero” does not.

ISO 14060 draws from the IPCC definition of “net zero emissions.” Whereas the concept of “net zero emissions” overlaps with “carbon neutrality” (defined as “net zero CO_2”) in the IPCC glossary[2], ISO 14060 follows the distinction made at organizational level between “net zero” and “carbon neutrality” in the ISO Net Zero Guidelines and ISO 14068, *Climate change management – carbon neutrality*.

2 https://www.ipcc.ch/sr15/chapter/glossary/

Approach to equity and fair share

→ See **Clause 4, *Principles*** ; **Clause 10, *Target and Pathway-setting for greenhouse gas emissions reductions,*** and **Clause 11.3, *Taking Action for Global Net Zero***

The original ISO Net Zero Guidelines (IWA 42:2022), upon which ISO 14060 is based, included a separate clause on "just transition". However, it was agreed in the development process for the international standard that this could be addressed more effectively by including specific requirements in relevant clauses, such as Clause 10, *Target Setting*.

ISO 14060 also includes a principle of Equity and Justice, which embraces the concept of fair share and promotes engagement and inclusive participation of affected stakeholders, safeguarding of human rights and contribution to sustainable development to ensure a just transition. The principle of equity and justice is referenced repeatedly in the standard, ensuring that common but differentiated responsibilities are reflected in the standard.

Quantification of GHG inventories

→ See **Clause 7, *Establishing boundaries*** and **Clause 8, *Quantification of greenhouse gas emissions and removals***

ISO 14060 relies on the existing and well-established ISO and Greenhouse Gas Protocol (GHGP) standards for quantification of organizations' emissions and removals. These standards are normative, which means that organizations are required to use either ISO 14064-1 or the GHGP Corporate Accounting and Reporting Standard, the GHGP Scope 2 Guidance and the GHGP Scope 3 Standard to prepare their annual GHG inventories.

In the final drafting stages of ISO 14060, following this public consultation, it will be possible to take account of any relevant developments in those greenhouse gas accounting standards.

For many organizations, Scope 3 emissions are the most significant proportion of total reported emissions, and it is widely recognised that organizations have an important role to play in influencing value chain partners to work towards net zero. This international standard therefore requires organizations to quantify all their significant Scope 3 emissions.

Target-setting

→ See **Clause 10, *Target and Pathway-setting for greenhouse gas emissions reductions***, and **Annex E, *Net zero pathways based on sector and location***

ISO 14060 requires organizations to set GHG emissions reduction targets, activity targets and carbon removals milestones which support the temperature goals of the Paris Agreement. All greenhouse gases and all scopes of emissions are to be included in an organization's targets.

Following the principle of equity and justice, the international working group agreed that organizations located in some countries could set targets to reach organizational net zero after 2050. In these cases, organizations' net zero target dates can be aligned with their country's net zero target date. Or, if no target date has been set by its country, the net zero target date is set according to the country's World Bank income category level.

Credible reference pathways are to be followed when setting targets. Clause 10 sets out criteria for determining whether a global, sectoral or national net zero pathways reference pathway is sufficiently robust and ambitious. Annex E sets out how emissions within a global carbon budget of around 600 $GtCO_2$ from 2020 can be allocated between sectors, taking account of countries' net zero target years.

Since cumulative emissions will determine the global temperature increase, the international working group agreed that the science-aligned target-setting approach for reducing organizations' Scope 1 emissions is a budget approach.

- **Scope 1:** Organizations determine and follow an emissions budget, aligned with science-based pathways, for their emissions between base year and net zero target year.
- **Scope 2:** Organizations follow permissible science-based global, sectoral or national reference pathways. If none are available, Annex E provides default options, based on the IEA Net Zero by 2050[3] scenarios.
- **Scope 3:** All emissions shall be covered in long-term targets, though interim targets can focus on significant emissions. A mandatory significance test for Scope 3 target coverage is found in Clause 10.6.2).

3 International Energy Agency (IEA) Report: Net Zero by 2050. Online. IEA, 2021. License: CC by 4.0. Available from: https://www.iea.org/reports/net-zero-by-2050

Activity targets

→ See **Clause 10.7, *Activity targets***

To support the prioritization of GHG emission reductions, ISO 14060 requires some types of activity targets (e.g. for energy efficiency, transitioning away from fossil fuels, deforestation) and recommends other activity targets. These targets, which may be set or measured in non-GHG metrics, are seen as helpful to organizations in implementing practical measures to reduce emissions.

Interim target-setting

→ See **Clause 10, *Target and Pathway-setting for reducing greenhouse gas emissions***

ISO 14060 requires an organization to set interim targets on the pathway to net zero. To ensure sufficient focus on near-term action, and to fit with common business planning cycles, the first interim target must be set for no more than 5 years from the target-setting year. Subsequent interim targets can be up to 10 years apart.

Target-setting for Scope 3 emissions

→ See **Clause 10.6, *Determining significant other indirect GHG emissions (Scope 3 emissions)***, and **Clause 10.7, *Activity targets***

ISO 14060 requires all Scope 3 emissions to be included in long term net zero target-setting but allows the use of a screening method to determine significant Scope 3 emissions as the basis for interim target-setting.

A two-tier method of determining significant Scope 3 emissions is provided, applying primary criteria of emissions magnitude and the organisation's influence. Emissions fulfilling both the magnitude and influence criteria must be included. Those fulfilling one must be included if they also fulfil one of a secondary criteria set. This balanced approach recognizes business realities while ensuring that the focus on the most important emission sources is maintained.

Best practice regarding mechanisms for translating reference pathways into Scope 3 emissions targets continues to evolve, and will be reflected in the further development of ISO 14060.

The role of credits

→ See **Clause 5.4, *Role of carbon credits*** ; **Clause 11.3, *Action for Global Net Zero*** and **Clause 12.4, *Quality criteria for carbon dioxide removals***

ISO 14060 recognises that carbon credits have an important role to play in contributing to global net zero and they provide important co-benefits. Clause 5.4 summarises the roles of carbon credits in this standard:

- To maintain focus and transparency on alignment with GHG emission reduction pathways, carbon credits cannot be used to claim to have met GHG emissions reduction targets.
- To recognize organizations for their investments in important and impactful mitigation projects which contribute to wider global net zero efforts and the UN SDGs, the use of carbon credits is included in Clause 11, *Action for Global Net Zero*. Organizations are recommended to set targets for these actions.
- Recognizing that organizations may not always be able to meet their interim targets on the journey to net zero, ISO 14060 makes provision for use of carbon credits as one possible remedial action, in specified circumstances (see Remedial Action section below).

The role of removals

→ See **Clause 5.4, *Role of carbon credits***, and **Clause 12, *Counterbalancing residual emissions***

To achieve organizational net zero, organizations must counterbalance their residual emissions with removals. These removals can be within an organization's value chain, or the organization can use removals credits from beyond their inventory boundary. In either case the removals must meet a set of quality criteria (see Clause 12.4).

To reach global net zero, even when emissions have been reduced to residual level, removals with storage will need to be scaled. To contribute to these efforts, ISO 14060 introduces a requirement for organizations to set milestones for high-quality removals, either within or beyond their value chains.

Transition planning

→ See **Clause 9, *Transition planning***, and **Clause 11, *Net Zero Action***

Planning the transition to net zero involves identifying and implementing actions and initiatives that, over time, keep the organization on its net zero pathway. The types of action depend on the nature of the organization's activities and products.

ISO 14060 recognises the emerging market and policy landscape for transition planning practices and the key elements underpinning a robust transition plan. Wider actions that support global net zero should be included as appropriate, for example the development of products and services accelerate the transition, engagement in climate change policy or public advocacy in line with the goals of the Paris Agreement and supporting the United Nations Sustainable Development Goals.

Claims

→ See **Clause 16, *Claims***

ISO 14060 provides 4 stages of claims demonstrating progressive efforts towards net zero by an organization. At each stage, organizations must meet specified criteria. The claims are verifiable, to support market trust, reduce greenwashing risks and demonstrate credibility. Adopting a staged framework of 4 claims allows organisations to achieve recognition for genuine early action and demonstrate sustained progress. Requirements for each stage claim are provided in a table that can be accessed via a link in Clause 16.1.3.

The 4 claims stages are:

1. **Net zero aspiration** – the organization has started on the net zero alignment process and will set net zero targets and develop a transition plan.
2. **Net zero aligned transition plan** – the organization has set net zero targets and developed a transition plan and commits to its implementation.
3. **Net zero aligned progress** – the organization is making progress on the pathway to net zero and is meeting its interim targets (or taking remedial action).
4. **Net zero achievement** – the organization has achieved net zero and is committed to maintaining that status.

The standard outlines the criteria which must be met for claims to be maintained and the circumstances in which an organization would need to withdraw a claim.

Remedial action

→ See **Clause 16.6, *Remedial Action***

ISO 14060 recognises that circumstances can arise which prevent interim targets being met in full. In such scenarios, ISO 14060 provides remedial mechanisms that allow organisations to maintain their claims for a limited period, within certain safeguards, while addressing permissible overshoot.

- The maximum time period allowed for adjustment is 3 years.
- A maximum of 2 non-consecutive adjustment and remedial periods are allowed, to ensure that ultimately genuine progress is made.

Remedial mechanisms include action plans for returning to science-aligned pathways, and financing additional and additive climate mitigation activities, within or outside its value chain. Clause 16 sets out the mechanisms for remedial action for all 4 claim stages.

While in an adjustment period to return to its pathway, an organization may continue making the relevant claim. However, the claim must be made alongside a public statement explaining that the organisation is in an adjustment period. In more serious circumstances, where permissible overshoot thresholds are exceeded, the organization must withdraw its claim. Organizations that withdraw their claim should work to return to their net zero pathway.

Validation and verification

→ See **Clause 15, *Validation and Verification***

ISO 14060 requires that all claims must be validated and verified. The terms "validation" and "verification" have different meanings.

- Validation refers to the process of determining the "reasonableness" of assumptions related to future outcomes, such as transition plans.
- Verification is the process of determining whether results are reliable, such as GHG inventories, progress reports and claims.

Organizations can choose whether the validation and/or verification is conducted by:

- 1st party (internal)
- 2nd party (e.g., by a customer)
- 3rd party (external and independent)

However, it is widely acknowledged that stakeholders are more likely to consider claims to be credible if third-party validation and verification have been undertaken by an accredited body. In some jurisdictions third-party validation and verification may be legal requirements[4].

Accreditation of validation and verification providers is undertaken by national accreditation organizations. These organizations develop and apply internationally recognised accreditation frameworks that ensure competence, impartiality, and reliability in conformity assessment, including third party validation and verification, worldwide.

4 The ISO neutrality principle, set out in the ISO/IEC Directives, does not permit International Standards to mandate specific forms of validation or verification. Policymakers may choose to reference ISO standards in policy documents or technical regulations requiring mandatory validating and verification procedures as appropriate.

The role of SMEs

→ See **Annex A, *Guidance for Small and Medium Enterprises (SMEs)***

ISO 14060 recognises the important role that SMEs play in the wider economic transition to net zero and provides guidance for SMEs users through a dedicated informative annex. Annex A, *Guidance for Small and Medium Sized Enterprises (SMEs)*, explains how SMEs can use ISO 14060 even if they lack the time, resources, expertise, or capacity to comply with its requirements in full. It sets out how SME users can make meaningful progress towards quantification, target-setting, transition planning and taking action, by using simpler approaches and processes. For example, it suggests limiting the inclusion of Scope 3 emissions only to the most significant categories.

Note: The content of Annex A does not provide a basis for conformity claims specifically for SMEs. Organizations seeking verification against ISO 14060 must fulfil all the requirements of the standard.

Interoperability considerations

→ See **Clause 0.3, *Alignment with other relevant standards and Bibliographic References***

ISO's commitment to supporting interoperability and market relevance has been at the heart of this process. A key objective in the development of the ISO net zero standard (ISO 14060) is to facilitate interoperability with other GHG quantification and reporting and net zero transition planning frameworks to simplify action for organizations. This includes positive efforts to support alignment and bolster market relevance and applicability. The ISO net zero international working group membership includes a wide range of stakeholders from a range of globally relevant standard-setters, participating as technical liaison organizations.

This focus on interoperability aims to ensure that organisations can use existing processes for meeting the needs of other standards in their sector or jurisdiction, rather than creating completely new processes to meet the needs of ISO 14060. This is particularly important where some related sustainability standards are now embedded in policy and legislation.

Millions of companies already using ISO standards and management systems will be familiar with the Plan-Do-Check-Act approach reflected in elements of ISO 14060. This will allow organizations to utilise many of their existing management systems processes to fulfil the requirements of this international standard, reducing complexity and supporting integration of net zero transition planning practices within an organization's operating model.

Does the ISO-Greenhouse Gas Protocol partnership affect ISO 14060?

→ See **Clause 0.3, *Alignment with other relevant standards,*** and **Clause 2, *Normative References***

The ISO–GHG Protocol partnership, announced in September 2025, represents a fundamental shift toward integration and co-development, enabling users to rely on a coherent framework and reducing potential confusion in the market. The partnership will produce a common global language for emissions accounting, which will accelerate progress towards decarbonization. The development of combined, credible standards for GHG emissions terminology, measurement and reporting provides a trusted solution for companies, investors, verifiers, auditors and policymakers, and aligns with recent calls for harmonization by both government and companies. More information on the partnership can be found here.

Many experts in the ISO international working group on net zero also participate in the working groups delivering the ISO-Greenhouse Gas Protocol partnership. In the final drafting stages of ISO 14060, it will be possible to take account of applicable outputs from this programme of work.

Conclusion

Thank you for your engagement in the international consensus building process for ISO 14060 to accelerate a just and equitable transition to net zero.

Please contact your National Standards Body today to request to review the ISO 14060 Draft International Standard and ensure that your voice is heard.

For further guidance on how to effectively contribute to this process, please see “How to Comment” (Page 8).

About ISO

ISO (International Organization for Standardization) is an independent, non-governmental international organization with a membership of 177* national standards bodies. Through its members, it brings together experts to share knowledge and develop voluntary, consensus-based, market-relevant International Standards that support innovation and provide solutions to global challenges.

ISO has published more than 26 300* International Standards and related documents covering almost every industry, from technology to food safety, to agriculture and healthcare.

For more information, please visit **www.iso.org**.

*May 2026

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International Organization for Standardization

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ISBN 978-92-67-11499-6