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GHG Protocol vs ISO 14064:

What the New Partnership Means for UK Organisations

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Introduction

Carbon reporting is rapidly moving from a voluntary exercise to a regulatory obligation. Companies are under growing pressure from regulators, investors, and customers to demonstrate credible progress towards net zero. Yet the landscape has been fragmented, with different reporting standards creating confusion and inconsistency.

Two of the most widely used frameworks, the **GHG Protocol and ISO 14064**, have long been central to this challenge. Each has its strengths, but the lack of alignment has placed a burden on organisations seeking to navigate multiple requirements. That is why the recent announcement of a **strategic partnership between ISO and the GHG Protocol** is such a significant development. This harmonisation has the potential to reshape the carbon accounting landscape and bring greater clarity for UK organisations.

Understanding the Frameworks

The GHG Protocol

The Greenhouse Gas (GHG) Protocol, developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), is the most widely used international framework for measuring and managing greenhouse gas emissions. It provides detailed standards and sector guidance, including methodologies for calculating Scope 1 (direct), Scope 2 (indirect from energy), and Scope 3 (value chain) emissions.

ISO 14064

ISO 14064, developed by the International Organisation for Standardisation, is part of the ISO 14000 family of environmental standards. It offers a structured framework for quantifying, monitoring, and reporting emissions. Unlike the GHG Protocol, ISO 14064 places stronger emphasis on procedural rigour and third-party verification, making it especially valuable where assurance and certification are priorities.

Shared Principles

Both frameworks are built on common accounting principles: **accuracy, consistency, transparency, completeness, and relevance**. Both require organisations to define boundaries, establish inventories, and categorise emissions by Scope.

Key Differences

Detail vs Structure: ISO 14064 offers a structured process without prescribing specific calculations, while the GHG Protocol provides prescriptive methodological detail.

Verification: ISO 14064 explicitly integrates third-party verification, whereas the GHG Protocol leaves assurance optional.

Scope 3 Emissions: ISO 14064 takes a more prescriptive approach to which indirect emissions must be reported, while the GHG Protocol has a dedicated Scope 3 standard.

Removals and Avoided Emissions: ISO 14064 formally integrates removals, while the GHG Protocol is more cautious and less explicit in this area.

These differences have meant that many companies use the frameworks in combination: ISO 14064 for structuring reporting and verification and the GHG Protocol for detailed methodologies.

“The harmonisation of ISO and the GHG Protocol is more than a technical exercise, it represents a new era of consistency and credibility in carbon accounting. For UK organisations, the time to act is now: streamline your reporting processes, anticipate convergence, and position yourselves at the forefront of transparent climate disclosure.”

– Jean-Marc Jefferson

Why the ISO–GHG Protocol Partnership is a Game-Changer

In September 2025, ISO and the GHG Protocol announced a **joint initiative to harmonise their standards**. The intention is to reduce duplication, improve consistency, and create a single co-branded set of international standards.

According to the official FAQs, the new standards will be designed to align with major regulatory and voluntary disclosure regimes, including the **EU CSRD (Corporate Sustainability Reporting Directive)**, **IFRS/ISSB**, and **GRI**. This alignment matters: it means companies will not only be able to use one consistent framework but also demonstrate compliance across multiple jurisdictions.

The partnership also aims to deliver practical outputs, including a **joint product carbon footprint standard**, helping organisations capture emissions data at a more granular, value-chain level. This will support both compliance and investor demand for transparency.

What This Means for the UK Market

For UK organisations, the key question is whether the new harmonised standards will be recognised under **Streamlined Energy and Carbon Reporting (SECR)** and the **Task Force on Climate-related Financial Disclosures (TCFD)** requirements. The official FAQs reference EU, ISSB, and GRI, but do not explicitly mention UK regulations.

Nevertheless, it is reasonable to anticipate that UK authorities will move in step with international convergence. The UK has already signalled its intention to integrate ISSB standards into its sustainability reporting framework. As such, UK organisations should expect the harmonised standards to play a central role in shaping future disclosure obligations, even if explicit recognition is not yet confirmed.

Practical Guidance for UK Companies

Understand the Current Frameworks: Familiarise your teams with both ISO 14064 and the GHG Protocol, recognising their respective strengths.

Monitor the Harmonisation Process: Stay close to developments from ISO and the GHG Protocol, particularly as draft harmonised standards emerge.

Anticipate Alignment: Assume that future UK regulations will align with ISSB and CSRD-linked frameworks and prepare accordingly.

Invest in Assurance: Build capacity for third-party verification and assurance, which will become increasingly important as investors and regulators demand credibility and transparency.

Engage Your Value Chain: Begin preparing for more detailed Scope 3 data requirements, as the partnership will bring more rigour to value-chain reporting.

Conclusion – A Leadership View

The harmonisation of ISO 14064 and the GHG Protocol is more than a technical alignment, it marks a turning point in the evolution of carbon accounting. For years, organisations have faced the challenge of fragmented frameworks. Now, a unified international standard is on the horizon.

For UK organisations, the message is clear: **do not wait for the regulations to catch up.** Prepare now by embedding robust, verifiable carbon accounting practices. By doing so, you will not only be ready for compliance but also demonstrate leadership in the global transition to a low-carbon economy.