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**NATIONAL STANDARD OF THE
PEOPLE'S REPUBLIC OF CHINA**

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**Environmental management - Guidelines for determining
environmental costs and benefits**

环境管理 确定环境成本和效益的指南

(English Translation)

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Foreword

This document is in accordance with the provisions of GB/T 1.1-2020 "Guidelines for standardization work Part 1: Structure and drafting rules for standardization documents" Drafting is required.

This document is equivalent to ISO 14007:2019 "Environmental management - Guidelines for determining environmental costs and benefits".

Introduction

The growing economic consequences associated with the impacts of climate change (beyond mitigation and adaptation measures) and the impact on global natural resources Concerns about resource depletion and loss of ecosystem function pose many challenges to organizations and society at large.

Dependence on resources (capacity, habitat, landscape), and impacts on the environment are strategic, operational or financial considerations for organizations and their stakeholders throughout the value chain.

This requires practical methodological guidance on how to assess and evaluate the economic consequences of environmental actions.

The cost and environmental benefits will help the organization manage the risks and

opportunities related to the environment.

Environmental costs are any costs related to the environment, which may arise, for example, from the loss of natural capital on which the company depends, damage to human health, environmental impacts, or compliance costs related to the environment or compliance with environmental regulations; environmental benefits are any benefits related to the environment.

benefits, which may arise, for example, from the natural resources used in a particular organization's products or in its production processes (including its value chain).

Understanding an organization's environmental costs and benefits enables it to relate environmental impacts and dependencies to its decision-making processes.

They have a better understanding of issues such as the financial impacts associated with environmental aspects of a site, the entire organization, or the organization's supply or value chain.

Understanding can also improve operational performance, risk management, investment decisions and corporate communication. Using this document to determine environmental costs and benefits can help organizations manage their environmental dependencies and mitigate their environmental impacts. It will also help to align an organization's activities with national and international environmental goals or agreements remain consistent.

This document provides guidance for organizations to determine and document their environmental costs and benefits in a comprehensive and transparent manner.

It can be quantified in monetary or non-monetary terms, or described qualitatively. The evaluation of environmental costs and benefits can be done ex ante or in real time.

This document provides guidance to help organizations disclose and exchange relevant information.

If an organization wishes to evaluate environmental costs and benefits in monetary terms, the economic valuation approach in this document only reflects the impact on human well-being (benefits).

That is, it adopts what is called a "human-centered view", including both use value and non-use value reflected in the concept of total economic value.

This document is applicable to organizations of all sizes and sectors. It can be applied to private or public companies, public organizations or public service units.

They can be large organizations with a global presence or small to medium-sized enterprises.

This document is intended for managers, accountants, researchers and consultants who wish to determine environmental costs and benefits.

Inputs are provided from multiple business areas. This document helps organizations integrate financial and non-financial information to better inform organizational decision making.

Provide information.

Environmental Management Guidelines for determining environmental costs and benefits

1 Scope

This document provides guidance for organizations to determine the environmental costs and benefits associated with their environmental aspects. It addresses the organization's dependence on the environment.

Environmental costs and benefits can be expressed in non-monetary or Expressed quantitatively in monetary form, or expressed qualitatively.

This document also provides guidance for organizations to disclose relevant information.

This paper adopts an anthropocentric perspective that looks at changes that affect human well-being (utility), including their impact on nature and ecosystems.

This includes the use of environmental costs and benefits reflected in the concept of total economic value when determining environmental costs and benefits in monetary terms.

Use value and non-use value.

How the results of environmental costs and benefits are applied once they have been determined is outside the scope of this document.

This document is applicable to organizations of any size, type and nature.

2 Normative references

This document has no normative references.

3 Terms and definitions

The following terms and definitions apply to this document.

3.1 Organization and Environment

3.1.1

natural resource

Part of nature that provides benefits to humans or provides the basis for human well-being.

[Source. GB/T 24008-2024, 3.1.5] 3.1.2 Product Goods or services provided by an