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

GB/T 24015-2026

Replacing GB/T 24015-2003

**Environmental management - Guidelines for environmental due
diligence assessment**

环境管理 环境尽职调查评估指南

(English Translation)

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Foreword

This document complies with the provisions of GB/T 1.1-2020 "Standardization Work Guidelines Part 1: Structure and Drafting Rules of Standardization Documents".

Drafting.

This document supersedes GB/T 24015-2003 "Environmental Management - Site and Organization Environmental Assessment (EASO)" and is consistent with GB/T 24015-Compared to 2003, aside from structural adjustments and editorial changes, the main technical changes are as follows.

a) The scope has been changed (see Chapter 1, Chapter 1 of the 2003 edition);
b) Added "Assessment Provider", "Assets", "Consequences", "Due Diligence", "Environmental Due Diligence Assessment", "Substances", "Risks", and "Risks and..." the terms and definitions for "opportunity," "approval," and "verification" (see 3.3, 3.4, 3.7, 3.8, 3.11, 3.15, 3.18, 3.19, 3.21, and 3.22) have been revised.

"Assessment Target", "Assessors", "Operating Consequences", "Client", "Environment", "Environmental Factors", "Environmental Issues", "Environmental Management System" Definitions of "organization," "representatives of the assessed entity," and "site" (see 3.1, 3.2, 3.5, 3.6, 3.9, 3.10, 3.13, 3.14, 3.16, 3.17).

3.20 (2003 version, 2.1, 2.2, 2.3, 2.4, 2.5, 2.6, 2.9, 2.10, 2.12, 2.13, 2.14); deleted "site and organization".

Environmental assessment and intervention surveys (see sections 2.7 and 2.11 in the 2003 edition);

c) Principles have been added, including assessment principles and assessment personnel principles (see Chapter 4);

d) The roles and responsibilities of the assessment provider have been added (see 5.2.5);

e) Added agreement on the terms and purpose of the assessment and assessment feasibility (see 5.3.2 and 5.3.5);

f) The report format has been removed (see 5.2 in the 2003 edition);

g) The assessment of evaluators' competence and evaluation has been enhanced, including the determination and application of overall competence, as well as competence assessment (see Chapter 7).

This document adopts ISO 14015:2022 "Environmental management - Guidelines for environmental due diligence assessment".

Please note that some content in this document may involve patents. The issuing organization of this document assumes no responsibility for identifying patents.

This document was proposed and is under the jurisdiction of the National Technical Committee on Standardization of Environmental Management (SAC/TC207).

0.1 Background

Organizations are increasingly focused on understanding the projects, assets, and activities of other organizations that are related to their own projects, assets, and activities, or that may be acquired.

Related environmental issues. These issues and their associated business consequences can be assessed using environmental due diligence (EDD) methods.

The assessment can be conducted during operations or at the time of asset acquisition or divestiture, or it can be included as part of a broader due diligence assessment process.

Implementation.

0.2 Application of this document

This document provides guidance on how to conduct EDD assessments. It also establishes a standardized terminology and emphasizes a structured, consistent, transparent, and [unclear] approach.

An objective approach to conducting such environmental assessments provides a foundation. This document is available for use by all organizations worldwide, including small and medium-sized enterprises.

This document is flexible in its application and can be used for organizational self-assessment and/or internal assessment as well as external assessment, regardless of whether it requires hiring.

Third parties. The intended users of this document are organizations, past, present, and future potential users of the specific asset, and those with financial or other interests related to the asset.

Organizations he is interested in (e.g., banks, insurance companies, investors, asset owners, transaction service providers, regulatory enforcement agencies, and other stakeholders) (Related parties). The boundaries of assets can be physical and/or organizational, or intangible. This document may be used in connection with the transfer of responsibilities and obligations.

Relocation-related aspects.

This document covers the roles and responsibilities of all parties involved in the assessment (the client, the assessors, and representatives of the assessed entity), as well as the assessment process.

The various stages of the EDD process [planning, information gathering, verification and/or approval, evaluation, and reporting]. The evaluation process for EDD is shown in Figure 1.

This document may be used in matters relating to the transfer of responsibilities and

obligations, as well as to support the fulfillment, implementation, and oversight of compliance obligations. EDD Assessments can help organizations improve or gain a deeper understanding of their performance in accordance with environmental, social, and governance (ESG) guidelines.

0.3 Conduct EDD assessment

The sources of information used during the EDD assessment may include, but are not limited to, environmental management system (EMS) audits, compliance audits, and environmental...

Impact assessment, environmental performance evaluation, on-site investigation or on-site assessment. Additional information sources include historical data, the organization's environmental reports, or...

Sustainability reports show the footprint of an organization, project, or product. Applicable guidelines and methods for generating supporting information may include international, national, or regional standards.

Standards, such as criteria and methodologies for broader due diligence assessments. This involves evaluating both existing and newly acquired information.

EDD assessments aim to draw conclusions about the operational consequences related to environmental aspects, environmental issues, and environmental conditions, including.

---Legacy debts from historical operations, such as pollution;

---Debts incurred from current activities, such as those resulting in pollution or non-compliance with control standards;

---Potential adverse impacts from environmental conditions on the assessed object;

---Failure to make adequate investments to address known current or future risks, such as those related to climate change mitigation or adaptation.

question;

---The process for identifying and determining the consequences of potential risks or opportunities is inadequate;

---Risks arising from inadequate supply chain management and oversight.

These conclusions and related business consequences can be combined with information and conclusions from other parts of the broader due diligence assessment.

Taking all factors into consideration.

EDD assessments should be based on objective information. In the absence of verified and/or approved information, an EDD assessment may be required.