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NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

GB/T 32150-2025

Replacing GB/T 32150-2015

General guidelines for greenhouse gas emission accounting and reporting for industrial enterprises

工业企业温室气体排放核算和报告通则

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Table of Contents

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 32150-2015 "General Rules for Accounting and Reporting of Greenhouse Gas Emissions from Industrial Enterprises" and is consistent with GB/T 32150-2015. In comparison, aside from structural adjustments and editorial changes, the main technical changes are as follows:

a) Added related terms such as carbon sink and carbon removal (see Chapter 3);

b) The term "fuel combustion emissions" has been changed to "fossil fuel combustion emissions" and the definition has been revised (see 3.7,.2015 edition).

c) Added relevant content regarding greenhouse gas sinks and other indirect greenhouse gas emissions that cannot be ignored by the reporting entity (see Chapter 6);

d) Added requirements for the determination of emission factors using purchased non-fossil energy electricity by reporting entities (see 7.5.6);

e) Added requirements for selecting emission factors for the use of purchased non-fossil energy heat by reporting entities (see 7.5.7);

f) Added "Other Indirect Emissions That Cannot Be Neglected" and four main categories of other indirect emissions (see Appendix A);

g) Added requirements for the value of the non-fossil energy electricity emission factor and supporting documentation (see Appendix B). 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 by the Ministry of Ecology and Environment of the People's Republic of China. This document is under the jurisdiction of the National Technical Committee on Standardization of Carbon Emission Management (SAC/TC548). This document was drafted by: China National Institute of Standardization, National Center for Climate Change Strategy and International Cooperation, and China Metrology Science Center. Research Institute, Tsinghua University, Beijing Institute of Technology, Chinese Research Academy of Environmental Sciences, China Academy of Transportation Sciences, China Communications Highway Planning and Design Institute Limited Liability Company, China Environmental United (Beijing) Certification Center Co., Ltd., China Automotive Technology Research Center Co., Ltd., Beijing Guojianlianxin Certification Center Xin Co., Ltd., Shanghai Jianke Environmental Technology Co., Ltd., Hebei Provincial Institute of Product Quality Supervision and Inspection, Zhengzhou Institute of Metrology and Advanced Technology Inner Mongolia Yili Industrial Group Co., Ltd., China Jiliang University, State Grid Hebei Electric Power Co., Ltd., and China Energy Investment Corporation Ningxia Coal Industry Co., Ltd. Limited Liability Company, China Communications (Beijing) Transportation Product Certification Center Co., Ltd., Beijing Oriental Zongheng Certification Center Co., Ltd., Inner Mongolia Shuangxin Ring Bao Materials Co., Ltd., China United Certification Center (Beijing) Co., Ltd., State Grid Zhejiang Electric Power Co., Ltd. Economic and Technological Research Institute, Shanghai Survey and Design Institute Co., Ltd., Jiangsu Zhongtan Energy Investment Environmental Services Group Co., Ltd., Shanxi Provincial Inspection and Testing Center (Shanxi Provincial Standards Institute) (Institute of Quality Technology Research Institute), Hisense Refrigerator Co., Ltd., Inner Mongolia Autonomous Region Institute of Quality and Standardization, Hubei Provincial Institute of Standardization and

Quality Research (Hubei WTO/T BT Notification and Consultation Center), 361 Degrees (China) Co., Ltd., Jiangxi Lulin Paper Industry Co., Ltd., Huaneng Yantai Bajiao Thermal Power Co., Ltd., Henan Xinlianxin Chemical Industry Group Co., Ltd., Dalian Institute of Chemical Physics, Chinese Academy of Sciences, Unisound Intelligent Technology Co., Ltd., and Guangdong Bangpu Recycling Technology Co., Ltd. The main drafters of this document are. Sun Liang, Chu Zhenhua, Yang Ming, Tong Qing, Zhang Liang, Ma Cuimei, Wei Yiming, Ma Zhanyun, Huo Shaowei, Wang Wei, and Zhong Ping. Huang He, Zhang Tongzhu, Yang Yanmei, Su Chang, Ding Qing, Li Jinmei, Wang Dongfang, Huang Jin, Bilige, Kang Jianing, Wang Ji, Yang Liu, Zhao Qian, Wang Xiaoxia Liu Shule, Lü Zhiyong, Zhou Weiqing, Gan Siyang, Zhang Minsi, Guo Hulin, Shen Meng, Jia Xiangchun, Sun Zhiqiang, Li Peng, Yi Xiaojing, Yu Biying, An Yunshu Yang Likun, Wu Fengru, Zhang Feixiong, Geng Kejiao, Chang Xuesong, Mao Ruicheng, Liu Xinxing, Chen Yanming, Chen Jisheng, Sun Yan, Huang Rong, Sun Fei, Chen Jiaxi Li Hui, Li Zhengqiang, Sun Yifan, Duan Bin, Gu Jiting, Jiang Weixing, Ke Bo, Xue Cheng, Gu Zhaohui, Li Wanjun, Yu Haijun. This document was first published in.2015, and this is its first revision.

Before deciding to conduct greenhouse gas emissions accounting and reporting, industrial enterprises first need to determine whether to conduct such accounting and reporting. The purpose of this is directly related to the method, extent, and result of subsequent accounting and reporting work. The purposes of greenhouse gas emission accounting for industrial enterprises include, but are not limited to.

a) Strengthen the understanding and management of greenhouse gas emissions from industrial enterprises to identify potential emission reduction opportunities. Understand the current status of greenhouse gas emissions from industrial enterprises; identify key aspects of reducing greenhouse gas emissions in industrial enterprises; and set targets for industrial enterprises. Future greenhouse gas emission targets for industries, etc.

b) Meeting the requirements of mandatory greenhouse gas control To meet national and local greenhouse gas emission control requirements and carbon emission trading needs;

c) Participate in voluntary greenhouse gas action Provide information on a company's greenhouse gas emissions to other companies in its industrial supply chain; provide information on greenhouse gas emissions to voluntary emission reduction organizations. Reporting greenhouse gas emissions; participating in voluntary actions such as certification and labeling related to greenhouse gas emissions; participating in voluntary carbon trading, etc. General Rules for Greenhouse Gas Emissions Accounting and Reporting by Industrial Enterprises

1 Scope

GB/T 32150-2025 is the Chinese national standard covering the general rules under which a Chinese industrial enterprise counts and reports its emissions - the boundary, the sources and gases, the activity data and factors, the calculation and the report itself. It is the general part above the sector-specific parts of GB/T 32151. It replaces GB/T 32150-2015. It was issued on 31 December 2025 and has been in force since 1 July 2026, replacing GB/T 32150-2015. The document is under the responsibility of the Ministry of Ecology and Environment. This page is published from the official record of the 2025 edition; the clause text of a standard this recent is not yet in circulation, and the figures, limits and tables it contains are those of the document itself, delivered in full with the English translation.

This document specifies the basic principles, workflow, accounting boundaries, accounting steps, and methods for greenhouse gas emission accounting and reporting by industrial enterprises. Legal, accounting quality assurance, and greenhouse gas emissions reporting. This document is applicable to guiding industrial enterprises or organizations in developing standards for greenhouse gas emission accounting methods and reporting requirements, and also serves as a guide for other types of organizations. This provides a methodological reference for enterprises to carry out greenhouse gas emission accounting and reporting activities.

2 Normative references

The contents of the following documents, through normative references within the text, constitute essential provisions of this document. Dated citations are not included. For references to documents, only the version corresponding to that date applies to this document; for undated references, the latest version (including all amendments) applies. This document.

GB 17167 General Rules for the Configuration and Management of Energy Measuring Instruments in Energy-Using Units

GB/T 32151.49 Greenhouse Gas Emissions Accounting and Reporting Requirements - Part

49.Waste Landfill Management Enterprises

GB/T 32151.55 Greenhouse Gas Emission Accounting and Reporting Requirements Part

55.Domestic Wastewater Treatment Enterprises

3 Terms and Definitions

The following terms and definitions apply to this document.

3.1 Greenhouse gases (GHG) Naturally occurring and human-generated elements in the atmosphere that can absorb and disperse pollutants produced by the Earth's surface, atmosphere, and clouds. Gaseous components of radiation with wavelengths in the infrared spectrum.