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# NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

## GB/T 32151.20-2024

# Requirements of the greenhouse gas emissions accounting and reporting - Part 20: Furniture production enterprise

温室气体排放核算与报告要求 第20部分：家具生产企业

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**Standardization Administration of the PRC**

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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. This document is Part 20 of GB/T 32151 Greenhouse Gas Emissions Accounting and Reporting Requirements. Lower part.

1.Power generation enterprises;

2.Grid enterprises;

3.Magnesium smelting enterprises;

4.Aluminum smelting enterprises;

5.Iron and steel production enterprises;

6.Civil aviation enterprises;

7.Flat glass production enterprises;

8.Cement production enterprises;

9.Ceramic production enterprises;

10.Chemical production enterprises;

11.Coal production enterprises;

12.Textile and clothing enterprises;

## 1 Scope

GB/T 32151.20-2024 is the furniture part of the Chinese greenhouse gas accounting and reporting series. China is by a wide margin the world's largest furniture exporter, and the sector is being asked for emissions data by its overseas customers faster than by its own regulator, which makes a common Chinese method commercially useful rather than merely administrative. A furniture plant's own emissions are modest and mostly indirect, electricity for machining, dust extraction and compressed air, with direct emissions from drying kilns, finishing ovens and thermal oxidisers and from the adhesives and coatings applied. The standard sets the accounting boundary for a furniture production enterprise, the measurement and monitoring requirements, the calculation steps and methods for each emission source, the data quality management and the content and format of the report, with informative annexes giving the reporting template and the default parameter values. It takes effect on 1 May 2025.

This document specifies the accounting boundaries, measurement and monitoring requirements, data quality management, and reporting requirements for greenhouse gas emissions of furniture manufacturers. The content and format describe the accounting steps and methods. This document applies to the accounting and reporting of greenhouse gas emissions by furniture manufacturers.



## 2 Normative references

The contents of the following documents constitute the essential clauses of this document through normative references in this document. For referenced documents without a date, only the version corresponding to that date applies to this document; for referenced documents without a date, the latest version (including all amendments) applies to This document.

GB/T 6422 Guidelines for energy testing of energy-consuming equipment

GB/T 15316 General technical principles for energy conservation monitoring

GB 17167 General Rules for the Provision and Management of Energy Metering Instruments in Energy-consuming Units

GB/T 32150 General Rules for Accounting and Reporting of Greenhouse Gas Emissions by Industrial Enterprises

## 3 Terms and Definitions

The terms and definitions defined in GB/T 32150 and the following apply to this document.

3.1 Greenhouse gas The natural and human-induced atmospheric ions that absorb and emit radiation from the Earth's surface, atmosphere, and clouds. The gaseous component of radiation with wavelengths in the infrared spectrum.

Note. The greenhouse gases referred to in this document include only carbon dioxide ($CO_2$) and methane ($CH_4$). [Source: GB/T 32150-2015, 3.1, with modifications]

3.2 An independent accounting unit whose main business is furniture production.

3.3 Greenhouse gas emissions generated by enterprises during wastewater treatment.

### 4.1 General

4.1.1 The reporting entity shall be a corporate entity whose main business is furniture production or an independent accounting unit that is deemed to be a legal entity. Report greenhouse gas emissions from its production system. The production system includes the main production system, auxiliary production system and other activities related to furniture production.