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NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

GB/T 32151.24-2024

Requirements for greenhouse gas emission accounting and reporting - Part 24: Electronic equipment manufacturing enterprises

温室气体排放核算与报告要求 第24部分：电子设备制造企业

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Table of Contents

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 24 of GB/T 32151.GB/T 32151 has been published in the following parts.

1.Power generation enterprises;

2.Grid enterprises;

3.Magnesium smelting enterprises;

4.Aluminium 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 32151.24-2024 is the greenhouse gas accounting and reporting requirement for electronic equipment manufacturers, part of the Chinese sector series. Electronics is a distinctive case in carbon accounting, and the reason is not electricity: it is the process gases. Semiconductor and display fabrication uses perfluorocarbons, nitrogen trifluoride and sulfur hexafluoride, whose global warming potentials run into the thousands and tens of thousands, so a small mass leaking or passing uncombusted through an abatement unit dominates the whole inventory. The standard sets the boundary of the reporting entity and of the emission sources, the accounting method for the fuel combustion, process and fugitive emissions and for purchased electricity and heat, the treatment of the process gases including the emission factors and the abatement efficiency and how it must be evidenced, the activity data requirements and their quality, the calculation of the total, the reporting format and the records to be retained. For an electronics manufacturer reporting in China, or a customer asking for the number, this is the method behind it.

This document specifies the accounting boundaries, accounting steps and accounting procedures for the accounting and reporting of greenhouse gas emissions by electronic equipment manufacturers. Methods, data quality management, report content and format. This document applies to the accounting and reporting of greenhouse gas emissions by electronic equipment manufacturing companies.

2 Normative references

The contents of the following documents constitute 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 213 Method for determination of calorific value of coal

GB/T 384 Determination of calorific value of petroleum products

GB 17167 General rules for the allocation and management of energy metering instruments in energy-consuming units

GB/T 22723 Determination of energy of natural gas

GB/T 32150 General principles for accounting and reporting of greenhouse gas emissions from 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-caused gases in the atmosphere 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 covered in this document include carbon dioxide (CO_2), trifluoromethane (CHF_3), difluoromethane (CH_2F_2), carbon tetrafluoride (CF_4), hexafluoroethane (C_2F_6), perfluoropropane (C_3F_8), octafluorocyclobutane ($c\text{-}C_4F_8$), octafluorocyclopentane (C_5F_8), sulfur hexafluoride (SF_6) and nitrogen trifluoride (NF_3). [Source: GB/T 32150-2015, 3.1, modified]

3.2 reporting entity A legal entity that emits greenhouse gases or an independent accounting unit that is deemed to be a legal entity. [Source: GB/T 32150-2015, 3.2]

3.3 A legal entity whose main business is the manufacture of computer communication equipment and other electronic equipment, or an independent accounting unit deemed to be a legal entity.

3.4 Greenhouse gas emissions from the oxidative combustion of fossil fuels.