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NATIONAL STANDARD OF THE

PEOPLE'S REPUBLIC OF CHINA

GB/T 32151.25-2024

Requirements of the greenhouse gas emissions accounting and reporting - Part 25: Food, tobacco, alcohol, beverage and refined tea enterprise

温室气体排放核算与报告要求 第25部分：食品、烟草及酒、饮料和精制茶企业

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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 25 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 32151.25-2024 covers the food, tobacco, alcohol, beverage and refined tea industries in the Chinese greenhouse gas accounting and reporting series. It is a broad sector with a common emissions shape: steam for cooking, sterilising, drying and evaporation dominates, refrigeration adds a large electricity load and a refrigerant leakage term, and fermentation processes release carbon dioxide of biogenic origin that has to be reported separately rather than counted with the fossil emissions, which is one of the points where an unstandardised inventory most often goes wrong. The standard sets the accounting boundary for an enterprise in these sectors, the measurement and monitoring requirements, the calculation steps and methods for the fuel combustion, process and purchased energy emissions, the data quality management and the report content and format, with informative annexes giving the reporting template and default parameter values. For a food or drinks manufacturer in China, or a brand asking its Chinese suppliers for verified figures, this is the governing method. It takes effect on 1 April 2025.

This document specifies the accounting boundaries, Accounting steps and methods, data quality management, report content and format. This document applies to the accounting and reporting of greenhouse gas emissions from food, tobacco, alcohol, beverages and refined tea industries.

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 referred to in this document include carbon dioxide (CO_2) and methane (CH_4). [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 production of food, tobacco, alcohol, beverages and refined tea, or an independent accounting unit deemed to be a legal entity.

Note. According to GB/T 4754-2017 National Economic Industry Classification, food production enterprises include bakery products manufacturing (141), candy, chocolate and candied fruit manufacturing (142), Convenient food manufacturing (143), Dairy product manufacturing (144), Canned food manufacturing (145), Condiments and fermented products manufacturing (146), Other food manufacturing