BC ESG • QUICK CARD: ENVIRONMENTAL ESG ARCHITECTURE

The Three-Layer Stack • Seven Environmental Topics • Definitional Homes

Current version — Nov 2, 2026. Update history: https://bcesg.org/environmental-esg-complete-professional-guide/
Grounded strictly in published guide analysis (October 2026 read)

THE GOVERNING STACK PRINCIPLE: THREE LAYERS WITH THREE DISTINCT JOBS

Environmental ESG is an operating system underneath climate claims — not a single standard or static report. **When any layer is missing, the layers above it produce numbers nobody can defend:**

Layer 1: Management System — CONTROL

Governing Standard: ISO 14001:2026 (Apr 2026).
Core Function: Decides what the organization actually controls and operates.

Two Working Records:
1. Aspects & Impacts Register (activities & significance)
2. Compliance Obligations Register (laws, permits, evidence)

Layer 2: Measurement Substrate — QUANTIFY

Governing Standard: GHG Protocol (2004 text governs).
Core Function: Decides how emissions and physical impacts are counted.

Substrate Standards:
- 2004 Corporate Standard (named by IFRS S2)
- 2015 Scope 2 Guidance | 2011 Scope 3 (15 categories)
- Mandatory Base-Year Recalculation Policy (5% tripwire)

Layer 3: Disclosure Standards — PUBLISH

Governing Regimes: IFRS S2, GRI, ESRS (CSRD).
Core Function: Decides what gets published, in what format, and to whom.

Three Materialities:
- IFRS S2: Investor financial materiality (risks/opps)
- GRI: Multi-stakeholder outward impact materiality
- ESRS: Double materiality (CSRD legal requirement)

THE TOPIC ARCHITECTURE: SEVEN TOPICS & THREE DEFINITIONAL HOMES

TOPIC	DEFINED WHERE (STANDARDS)	STATE ON 19 OCTOBER 2026 (OPERATIONAL STATUS)
1. Climate & GHG	GRI 305 (until 2026), GRI 102 Climate Change 2025; ESRS E1; IFRS S2; GHG Protocol; ISO 14064-1:2018	GRI 305-1 to 305-5 superseded by GRI 102 on **1 Jan 2027**. The 2004 GHG Protocol text is still the measurement standard IFRS S2 names.
2. Energy	GRI 302 (until 2026), GRI 103 Energy 2025; ESRS E1 sub-topic; ISO 50001:2018	GRI 302 in force for reports published until **31 Dec 2026**; GRI 103 takes effect **1 Jan 2027** (early adoption encouraged).
3. Water & Effluents	GRI 303 (2018); ESRS E3; ISO 14046:2014	GRI 303 in force since 1 Jan 2021. ISO 14046 systematic review closed **5 Mar 2026**; outcome is not published on the ISO catalog.
4. Waste & Circularity	GRI 306 Waste 2020; ESRS E5; ISO 14040/14044 lifecycle standards	GRI 306 in force since 1 Jan 2022. ESRS naming: 2023 text calls E5 "Resource use and circular economy"; 2026 annex table calls it "Circular Economy and Resource Use." Both strings are law.
5. Pollution & Chemicals CRITICAL GAP	**ESRS E2** (pollution, substances of concern, substances of very high concern, microplastics)	**The Primary Program Trap:** ESRS E2 is the disclosure home. GRI has *no single pollution topic standard* — air emissions sit in GRI 305-6/305-7, discharges in GRI 303. If you handle chemicals, it requires a dedicated management system.
6. Biodiversity & Ecosystems	GRI 101 Biodiversity 2024; ESRS E4; ISO 17298:2025	GRI 101 has been effective since **1 Jan 2026**. Aligns corporate reporting with TNFD and nature-related financial disclosures.
7. Product Lifecycle	ISO 14040:2006 & ISO 14044:2006 (amended); ISO 14072:2024 (organizational LCA); GRI 301 Materials 2016	The ISO LCA pair remains the current published lifecycle standard set. ISO 14072:2024 governs organizational LCA aggregation.

The Named Architecture Trap: A company asserting it "covers all GRI environmental topics" routinely reports climate, energy, water, and waste, but completely lacks a chemicals and pollution system. Because GRI fragments pollution across three standards (305-6 ODS, 305-7 air toxics/NOx/SOx, 303 water discharges) while ESRS E2 names it directly, organizations operating with substances of concern (SoC) or very high concern (SVHC) leave a critical compliance and audit void.

Source: bcesg.org/environmental-esg-complete-professional-guide/ • Validated Nov 2, 2026

BC ESG • QUICK CARD: 2026–2028 TRANSITION DATES & AUDIT RULES

ISO 14001:2026 • GHG Protocol Revision • Europe CSRD Reset • California SB 253 • SBTi Criteria

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The dates are not background. In this field, the dates are the content.

ISO 14001:2026 Management System — IN FORCE

- **Published 15 April 2026:** 2015 edition & 2024 climate amendment are officially withdrawn on ISO catalog.
- **Certificates Do Not Expire Instantly:** Global Accreditation Cooperation (GAC) mandatory doc (Sept 2026) sets a 3-year transition ending **30 April 2029**.
- **Key Milestones:** Certification Bodies must declare readiness by **31 Jan 2027**; all new/initial accreditations must use 2026 edition from **31 Oct 2027**.
- **Three Distinct Calendars:** (1) Internal audit & mgmt review (planned by org); (2) Certification surveillance & 3-yr recert (by CB); (3) GHG assurance opinion (by independent assurers). Never confuse them.

GHG Protocol: 2004 Text vs 2028 Horizon — GOVERNING

- **Current Governing Standard:** 2004 Corporate Standard, 2015 Scope 2 Guidance, and 2011 Scope 3 Standard remain in full effect today.
- **Planned Revision Timeline:** Consolidated public consultation (Scopes 1, 2, 3 + market instruments) slated for **Q2 2027**; joint GHG Protocol–ISO corporate standard planned for **Q4 2028**.
- **Scope 2 Evolution:** July 2026 ISB majority support for two market methods (hourly matching/deliverability vs 2015 approach); optional vs required is still open.
- **Scope 3 Category 16 Proposal:** Exists only as a 31 March 2026 working-group draft; *not yet approved for consultation*. Do not treat as mandatory.

JURISDICTIONAL STATUS (OCTOBER 2026 READ)

JURISDICTION / INSTRUMENT	LEGAL & ENFORCEMENT POSTURE	EXACT DATES & COMPLIANCE DEADLINES
California SB 253 (H&SC § 38532)	Live obligation for US entities doing business in CA with annual revenue >$1B. Scope 1 & 2 emissions for prior FY.	First report due **10 November 2026**. Initial rule approved by OAL 12 Oct 2026. First-year relief: data possessed on/before 5 Dec 2024 or letterhead statement.
California SB 261 (H&SC § 38533)	Climate financial risk report ($500M threshold). Enforcement enjoined by Ninth Circuit (18 Nov 2025). CARB advisory suspends enforcement.	Enforcement suspended pending merits decision. $50,000 penalty cap exists but is currently unenforceable.
US Federal SEC Climate Rule	Adopted 6 Mar 2024; stayed by SEC 4 Apr 2024; held in abeyance in 8th Cir; SEC proposed rescission 29 May 2026 (comments closed 3 Aug 2026).	**Not overturned, but not in force.** Ordinary securities law materiality and 2010 SEC Climate Guidance remain fully operative.
US EPA GHGRP (Part 98)	Mandatory greenhouse gas reporting. Rescission proposed 16 Sept 2025 remains unfinalized. Interim final rule published 14 Oct 2026.	Reporting-year 2025 filing deadline extended to **10 March 2027**. Part 98 facilities face live compliance on this date.
Europe: CSRD Scope Reset (Dir 2025/794 & 2026/470)	Dir 2025/794 moved Wave 2 to FY2027, Wave 3 to FY2028 (Wave 1 not delayed). Dir 2026/470 narrows scope to >€450M turnover AND >1,000 employees.	Dir 2026/470 transposition due **19 March 2027**; applies FY starting **1 Jan 2027**. Simplified ESRS (2026/1563) in force **10 Nov 2026**. EU limited assurance standards due **1 July 2027**.
IFRS S2 Amendments	Investor climate disclosure standard. Dec 2025 amendments provide reliefs for Scope 3 Cat 15 (financed emissions) and GICS disaggregation.	Amendments effective for annual periods beginning on/after **1 January 2027**. Amends IFRS S2; is not GHG Protocol text.

SBTi Target Verification Criteria — AUDIT GATES

- **Corporate Near-Term Criteria V5.3.1 (effective 14 Apr 2026):**
  - Mandatory base-year recalculation policy tripwire: **5% or less**.
  - If Scope 3 ≥ 40% of inventory, near-term targets must cover **≥ 67%** of Scope 3.
  - Boundary exclusions strictly capped at **5% of Scope 1+2** and **5% of Scope 3**.
  - Carbon credits *cannot count as reductions* toward near-term targets.
- **Corporate Net-Zero V2.0:** Published 11 June 2026; validation opens **1 Feb 2027**. Submissions under V1.3.1 remain open until **31 Jan 2028**.

Assurance Standards & Evolution — VERIFICATIONS

- **ISSA 5000 Effective Date:** IAASB sustainability assurance standard takes effect for periods beginning on/after **15 December 2026**.
- **Withdrawn Standards:** ISAE 3410 withdrawn from 15 Dec 2026; ISAE 3000 (Revised) ceases as IAASB sustainability standard where ISSA 5000 is adopted.
- **Limited vs Reasonable:** Limited concludes in negative form ("nothing came to our attention"); Reasonable concludes as an affirmative opinion.
- **Separate Ladders:** California (limited 2026, reasonable 2030) vs EU delegated standards (due 1 Jul 2027) vs IAASB ISSA 5000. Name the ladder, standard, and date.