



**International  
Standard**

**ISO 14404-2**

**Calculation method of carbon  
dioxide emission intensity from  
iron and steel production —**

**Part 2:  
Steel plant with electric arc  
furnace (EAF)**

*Méthode de calcul de l'intensité de l'émission de dioxyde de  
carbone de la production de la fonte et de l'acier —*

*Partie 2: Usine sidérurgique équipée d'un four électrique à arc (FEA)*

**Second edition  
2024-09**

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## Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see [www.iso.org/directives](http://www.iso.org/directives)).

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For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see [www.iso.org/iso/foreword.html](http://www.iso.org/iso/foreword.html).

This document was prepared by Technical Committee ISO/TC 17, *Steel*, Subcommittee SC 21, *Environment related to climate change in the iron and steel industry*.

This second edition cancels and replaces the first edition (ISO 14404-2:2013), which has been technically revised.

The main changes are as follows:

- revision of Introduction, Terms and Definitions, and default emission factors;
- addition and revision of some emissions sources;
- clarification of the difference between "Boundary" and "Site boundary";
- addition a new informative annex, [Annex D](#) on "Decarbonization strategies and its impact in CO<sub>2</sub> Calculation Method" to give guidance on future relevant emission source categories as new materials and processes become widely applicable at industrial level.

A list of all parts in the ISO 14404 series can be found on the ISO website.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at [www.iso.org/members.html](http://www.iso.org/members.html).

## Introduction

The steel industry recognizes the urgent need to take actions concerning climate change. Slowing and halting global warming requires reductions in GHG emissions on a global scale. To play a part in achieving these reductions, it is necessary for steel plants to identify the amount of CO<sub>2</sub> emitted during the production of steel products, in order to identify next opportunities for reduction of CO<sub>2</sub> on their pathway to decarbonization.

The production process of steel involves complex chemical reactions, various heating cycles, and the recycling of various by-products. This variety of imports, including raw materials, reactive agents, fuel and heat sources are transformed into a wide range of steel products, by-products, waste materials and waste heat.

Steel plants manufacture a vast range of products with various shapes and specifications including: flat items, long items, pipes, tubes and many others. In addition, they produce unique specialty-grade steel products with high-performance. These are achieved using a number of sub-processes including micro-alloying and applying surface treatments like galvanizing and coating, which require additional heat treatments. The variety of products manufactured, and processes used means no two steel plants are identical.

Climate regulations in each country require steel companies to devise methods to lower CO<sub>2</sub> emissions from steel plants while continuing to produce steel products by these diverse and complex steelmaking processes. To accomplish this, it is desirable to have universally common indicators for determining steel plant CO<sub>2</sub> emissions.

Additionally, there are other aspects related to the heterogeneous nature of the steel industry around the globe other than assets characteristics, that should be taken into account (inputs availability; market and business environment, innovation), when looking for commonalities in calculation methodologies to ensure consistency and comprehensiveness.

There are many methods for calculating CO<sub>2</sub> emission intensity from steel plants and specific processes. Each method was created to meet the objectives of a particular country or region. In some cases, a single country can have several calculation methods in order to fulfil different objectives. Each one of these methods reflects the unique local characteristics of a particular country or region. Therefore, these methods cannot be used for comparisons of CO<sub>2</sub> emission intensity from steel plants located in different countries and regions.

To overcome this methodological fragmentation, the World Steel Association (worldsteel), has developed a calculation method for CO<sub>2</sub> emission intensity of steel plants. This calculation method was developed to facilitate the improvement of steel plant CO<sub>2</sub> emissions. It helps members keep track of their CO<sub>2</sub> emissions intensity relative to the other member steel companies located in different places in the world. An agreement was reached among members, and worldsteel has issued the method as a guideline called "CO<sub>2</sub> Emissions Data Collection User Guide." Actual data collection among worldsteel members based upon the guide started in 2007. Furthermore, worldsteel is encouraging even non-member steel companies to begin using the guide to calculate CO<sub>2</sub> emission intensity of their steel plants.

The present ISO 14404-1 revision is based on worldsteel's CO<sub>2</sub> Data Collection Users Guide, version 11<sup>[4]</sup>, reviewed in 2022, and follows ISO14404-4.

This calculation method establishes clear boundaries for collection of CO<sub>2</sub> emissions data. The net CO<sub>2</sub> emissions and production from a steel plant are calculated using all parameters within the boundaries. The CO<sub>2</sub> emission intensity of the steel plant is calculated by the net CO<sub>2</sub> emission from the plant using the boundaries divided by the amount of crude steel production of the plant. With this methodology, the CO<sub>2</sub> emission intensity of steel plants is calculated irrespective of the variance in the type of process used, products manufactured and geographic characteristics.

This calculation method only uses basic imports and exports that are commonly measured and recorded by the plants; thus, the method requires neither the measurement of the specific efficiency of individual equipment or processes nor dedicated measurements of the complex flow and recycling of materials and waste heat. In this way, the calculation method ensures its simplicity and universal applicability without requiring steel plants to install additional dedicated measuring devices or to collect additional dedicated data other than those commonly used data in the management. Even though, the use of measured carbon content and net calorific values are highly recommended to obtain more accurate emissions accounting for

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each material considered. Any home metrics needs to be referenced with link to a transparent and accessible source, including indirect emission factors. To ensure transparency in communicating results to interested parties, these distinctions should be clearly stated.

With this method, a steel company can calculate a single figure for the CO<sub>2</sub> emissions intensity of a steel plant as a whole. By observing changes in CO<sub>2</sub> emissions intensity over time using this methodology, steel companies can evaluate whether their efforts to reduce CO<sub>2</sub> emissions are being properly implemented. As was explained earlier, most steel plants manufacture a vast range of products with various shapes and specifications. This calculation method is simple and universally applicable because it is not affected by the differences in the production processes of such diverse products, and treats a whole steel plant as one unit with one CO<sub>2</sub> emission intensity. Therefore, this calculation method is not applicable for calculating and determining the carbon footprint of any specific steel product.

When comparing CO<sub>2</sub> emission intensity between different steel plants, it should be kept in mind that each steel plant has a different composition of manufacturing products and that the energy sources and raw materials available varies among countries and regions. In addition, since the ISO 14404 series strictly defines the boundary of the target process route for each part, only steel plants using the same part of the ISO 14404 series (i.e., ISO 14404-1, ISO 14404-2, ISO 14404-3) can be compared with each other. Note that the default emission factors provided in the ISO 14404 series are global averages and is not adjusted to reflect regional differences in energy sources and raw materials. When calculating total CO<sub>2</sub> emissions or CO<sub>2</sub> emission intensity for inventory or benchmarking purposes, the emission factors applicable to the conditions of the target country or region should be selected.

In order to give guidance to users on which areas of interest will be dealt with as future sources for direct and indirect CO<sub>2</sub> emission factors in programmed revisions of this document, a tentative list is provided in [Annex D](#).

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# Calculation method of carbon dioxide emission intensity from iron and steel production —

## Part 2: Steel plant with electric arc furnace (EAF)

### 1 Scope

This document specifies calculation methods to evaluate the total annual carbon dioxide (CO<sub>2</sub>) emissions, and the emission factor of CO<sub>2</sub> per unit of steel production of the entire steel production process. This document applies to plants that produce mainly carbon steel. It can be used by companies using EAF to manufacture steel.

It includes boundary definition, material and energy flow definition, and emission factor of CO<sub>2</sub>. Besides direct source import to the boundary, upstream and credit concept is applied to exhibit the plant CO<sub>2</sub> intensity.

This document supports steel producers to establish CO<sub>2</sub> emissions attributable to a site.

Conversion to energy consumption and to consumption efficiency can be obtained using [Annex A](#).

### 2 Normative references

There are no normative references in this document.

### 3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

ISO and IEC maintain terminology databases for use in standardization at the following addresses:

- ISO Online browsing platform: available at <https://www.iso.org/obp>
- IEC Electropedia: available at <https://www.electropedia.org/>

#### 3.1 Emissions

##### 3.1.1

##### **emission source**

process emitting CO<sub>2</sub> during production of steel products

Note 1 to entry: There are three categories of CO<sub>2</sub> emission sources: direct, upstream and credit. Examples of emission sources that are subject to this document are given in [3.1.2](#), [3.1.3](#) and [3.1.4](#).

##### 3.1.2

##### **direct CO<sub>2</sub> emission**

CO<sub>2</sub> emissions from steel production activity inside the boundary

Note 1 to entry: Direct CO<sub>2</sub> emission is categorized as “direct GHG emissions” in ISO 14064-1.

### 3.1.3

#### **upstream CO<sub>2</sub> emission**

CO<sub>2</sub> emissions from imported material related to outsourced steel production activities outside the site boundary and from imported electricity and steam into the site boundary

Note 1 to entry: CO<sub>2</sub> emissions from imported material in this term is categorized as “other indirect GHG emissions” in ISO 14064-1.

Note 2 to entry: CO<sub>2</sub> emissions from imported electricity and steam in this term is categorized as “energy indirect GHG emissions” in ISO 14064-1.

### 3.1.4

#### **credit CO<sub>2</sub> emission**

CO<sub>2</sub> emission that corresponds to exported material and electricity or steam

Note 1 to entry: Credit CO<sub>2</sub> emission is categorized as “direct GHG emissions” in ISO 14064-1.

## 3.2 Gas fuel

### 3.2.1

#### **natural gas**

mixture of gaseous hydrocarbons, primarily methane, occurring naturally on earth, and used in metallurgic plants either as a fuel or as raw material

### 3.2.2

#### **town gas**

fuel gas manufactured for domestic and industrial use

## 3.3 Liquid fuel

### 3.3.1

#### **heavy oil**

No. 4 and No.6 fuel oil defined by the American Society for Testing and Materials (ASTM)

Note 1 to entry: For No.4 and No.6 fuel oil, see ASTM Fuel Oils Standard Specification.

### 3.3.2

#### **light oil**

No. 2 and No.3 fuel oil defined by the American Society for Testing and Materials (ASTM)

Note 1 to entry: For No.2 and No.3 fuel oil, see ASTM Fuel Oils Standard Specification.

### 3.3.3

#### **kerosene**

light petroleum distillate that has maximum distillation temperature of 204 °C and a final boiling point of 300 °C

Note 1 to entry: Also known as paraffin (oil).

Note 2 to entry: U.S. Energy Information Administration, Petroleum and other liquids, units are modified.

### 3.3.4

#### **LPG**

#### **liquefied petroleum gas**

liquid composed predominantly of any of the following hydrocarbons or mixtures thereof: propane, propene, butanes and butene

[SOURCE: ISO 6578:2017, 3.1.4]

### 3.3.5

#### LNG

#### liquefied natural gas

liquids composed predominantly of methane

[SOURCE: ISO 8943:2007, 3.10]

## 3.4 Solid fuel

### 3.4.1

#### EAF coal

solid fuel for *EAF* (3.10.4), including anthracite

Note 1 to entry: Coal can be either fossil coal derived from geological deposits or biocoal derived from biomass.

### 3.4.2

#### steam coal

boiler coal for producing electricity and steam, including anthracite

Note 1 to entry: Coal can be either fossil coal derived from geological deposits or biocoal derived from biomass.

### 3.4.3

#### coke

solid carbonaceous material

### 3.4.4

#### charcoal

devolatilized or coked carbon neutral materials

EXAMPLE Trees, plants.

## 3.5 Auxiliary material

### 3.5.1

#### limestone

#### calcium carbonate

$\text{CaCO}_3$

mineral used in metallurgic plants as slag former or as raw material for *burnt lime* (3.5.2)

### 3.5.2

#### burnt lime

#### calcium oxide

$\text{CaO}$

*limestone* (3.5.1) calcinated in blast furnaces or in lime kiln

Note 1 to entry: Usually used as slag former.

### 3.5.3

#### crude dolomite

#### calcium magnesium carbonate

$\text{CaMg}(\text{CO}_3)_2$

mineral used in metallurgic plants as raw material for *burnt dolomite* (3.5.4)

### 3.5.4

#### burnt dolomite

$\text{CaMgO}_2$

*crude dolomite* (3.5.3) calcinated in lime kilns

Note 1 to entry: Usually used as slag former.

**3.5.5**

**electric arc furnace graphite electrode**

**EAF graphite electrode**

net use of EAF graphite electrodes or attrition loss

**3.5.6**

**nitrogen**

N<sub>2</sub>  
inert gas separated from air at oxygen plant, imported from outside the boundary or exported to outside the boundary

**3.5.7**

**argon**

Ar  
inert gas separated from air at oxygen plant, imported from outside the boundary or exported to outside the boundary

**3.5.8**

**oxygen**

O<sub>2</sub>  
gas separated from air at oxygen plant, imported from outside the boundary or exported to outside the boundary

**3.6 Energy carriers**

**3.6.1**

**electricity**

electrical power imported from outside the boundary or exported to outside the boundary

**3.6.2**

**steam**

pressurized water vapour imported from/exported to outside the boundary

**3.6.3**

**waste heat**

any heat that can be collected economically and re-used for low grade heating or even low pressure steam generation for social heating or process heating or cleaning, within the industry or other industries

**3.7 Ferrous containing materials**

**3.7.1**

**pellets**

agglomerated spherical iron ore calcinated by rotary kiln or other equipment

**3.7.2**

**pig iron**

hot metal, intermediate liquid iron products produced by smelting iron ore with equipment such as blast furnace

Note 1 to entry: Many companies report emissions from purchased pig iron in solid state as metallic charge under this product category, for this specific process route.

Note 2 to entry: According to International Iron Metals Association, (IIMA) on average, pig iron makes up between 5-10 percent of the global EAF metallics charge. In some parts of the world where scrap is scarce, pig iron can be used at up to 60 percent of the charge.

**3.7.3**

**cold iron**

solidified hot metal as an intermediate solid iron products

**3.7.4**

**scrap**

used steel available for reprocessing

**3.7.5**

**gas-based DRI**

direct reduced iron (DRI) reduced by a reducing gas such as reformed *natural gas* ([3.2.1](#))

**3.7.6**

**coal-based DRI**

direct reduced iron (DRI) reduced by coal

**3.8 Alloys**

**3.8.1**

**ferro-nickel**

alloy of iron and nickel

**3.8.2**

**ferro-chromium**

alloy of iron and chromium

**3.8.3**

**ferro-molybdenum**

alloy of iron and molybdenum

**3.8.4**

**ferro-manganese**

alloy of iron and manganese

**3.8.5**

**ferro-silicon**

alloy of iron and silicon

**3.8.6**

**silico-manganese**

alloy of silicon and manganese

**3.9 Other imported/exported materials**

**3.9.1**

**crude steel**

steel in its first solid (or usable) form

Note 1 to entry: Crude steel is the normalization unit for this calculation methodology.

Note 2 to entry: Crude steel examples are ingots and semi-finished products (billets, blooms, slabs) defined by Steel Statistical Yearbook.

**3.9.2**

**CO<sub>2</sub> for external use**

CO<sub>2</sub> exported to outside the boundary

**3.10 Others**

**3.10.1**

**other emission source**

other related *emission sources* ([3.1.1](#)) such as plastics, scraps, desulfurization additives, alloys, fluxes for secondary metallurgy, dust, sludges, etc., that can be used if not covered by any other specific source

**3.10.2**

**boundary**

limit of activity used to calculate CO<sub>2</sub> emissions intensity for steel production activities

Note 1 to entry: Boundary may be different from site boundary.

Note 2 to entry: Major facilities in iron and steel production in boundaries are given in [3.10.4](#) to [3.10.12](#).

**3.10.3**

**site boundary**

boundary defined by the target steel production site for the calculation of CO<sub>2</sub> emission and intensity

**3.10.4**

**electric arc furnace**

**EAF**

furnace that melts and refines iron-bearing material into steel

Note 1 to entry: It can include ladle furnace; degassing; alloying station, as minor related emission sources. It should not be assimilated to an EAF steel plant defined as a comprehensive production unit.

**3.10.5**

**casting**

pouring steel directly from a ladle through a tundish into a mould shaped to form billets, blooms, or slabs, or pouring steel from a ladle into a mould shaped to form ingots

**3.10.6**

**lime kiln**

kiln used to produce *burnt lime* ([3.5.2](#)) by the calcination of *limestone* ([3.5.1](#))

**3.10.7**

**oxygen plant**

cryogenic air separator to produce high-purity oxygen or other alternative technologies, such as hydrogen electrolysis plants

**3.10.8**

**steam boiler**

boiler for production of steam device to generate pressurized water vapour from heat

**3.10.9**

**power plant**

plant that generates electricity

**3.10.10**

**hot rolling**

rolling at temperatures above the recrystallisation temperature, normally above 500 °C

**3.10.11**

**cold rolling**

rolling at temperatures below the recrystallisation temperature, normally below 500 °C

**3.10.12**

**coating**

covering steel with another material (tin, chrome, zinc, etc.), primarily for corrosion resistance

Note 1 to entry: Coating materials may include tin, chrome, zinc, and other non-metallic materials, such as paints, etc.

## 4 Symbols

The symbols used in this document are given in [Table 1](#).

Table 1 — Symbols

Symbols	Unit	Description
$E_{d,CO_2}$	tons (or tonnes) of CO <sub>2</sub>	Direct CO <sub>2</sub> emissions
$E_{u,CO_2}$	tons (or tonnes) of CO <sub>2</sub>	Upstream CO <sub>2</sub> emissions
$E_{c,CO_2}$	tons (or tonnes) of CO <sub>2</sub>	Credit CO <sub>2</sub> emissions
$E_{CO_2,annual}$	tons (or tonnes) of CO <sub>2</sub>	Annual CO <sub>2</sub> emissions
$I_{CO_2}$	tons (or tonnes) of CO <sub>2</sub> per ton	CO <sub>2</sub> intensity factor
$K_{t,d,CO_2}$	tons (or tonnes) of CO <sub>2</sub> per unit	Emission factor for calculation of direct CO <sub>2</sub> emissions
$K_{t,u,CO_2}$	tons (or tonnes) of CO <sub>2</sub> per unit	Emission factor for calculation of upstream CO <sub>2</sub> emissions
$K_{t,c,CO_2}$	tons (or tonnes) of CO <sub>2</sub> per unit	Emission factor for calculation of credit CO <sub>2</sub> emissions
$P$	tons (or tonnes)	Annual crude steel production
$Q_{t,d,CO_2}$	—	Quantities of direct CO <sub>2</sub> emission sources
$Q_{t,u,CO_2}$	—	Quantities of upstream CO <sub>2</sub> emission sources
$Q_{t,c,CO_2}$	—	Quantities of credit CO <sub>2</sub> emission sources

## 5 Principles

### 5.1 General

The application of principles is a base to ensure that calculated CO<sub>2</sub> intensity is effectively usable for steel producers to assess their production site efficiency universally without specificity of product configurations, location of site, and individual facility used in the site.

### 5.2 Relevance

Select all the direct source, upstream source and credits into and out of the boundary of steel production site, data and methodologies appropriate to the need of intended purpose.

### 5.3 Completeness

Include all the relevant imports to, exports from sources and credits to steel production site to calculate CO<sub>2</sub> intensity of steel production site.

### 5.4 Consistency

Enable universally meaningful assessment in CO<sub>2</sub> intensity of steel production site regardless of the product configurations, location of the site, and individual facilities used in the site.

### 5.5 Accuracy

Reduce bias and uncertainties of the data being collected and used for the calculation and methodologies of the calculations as much as appropriate.

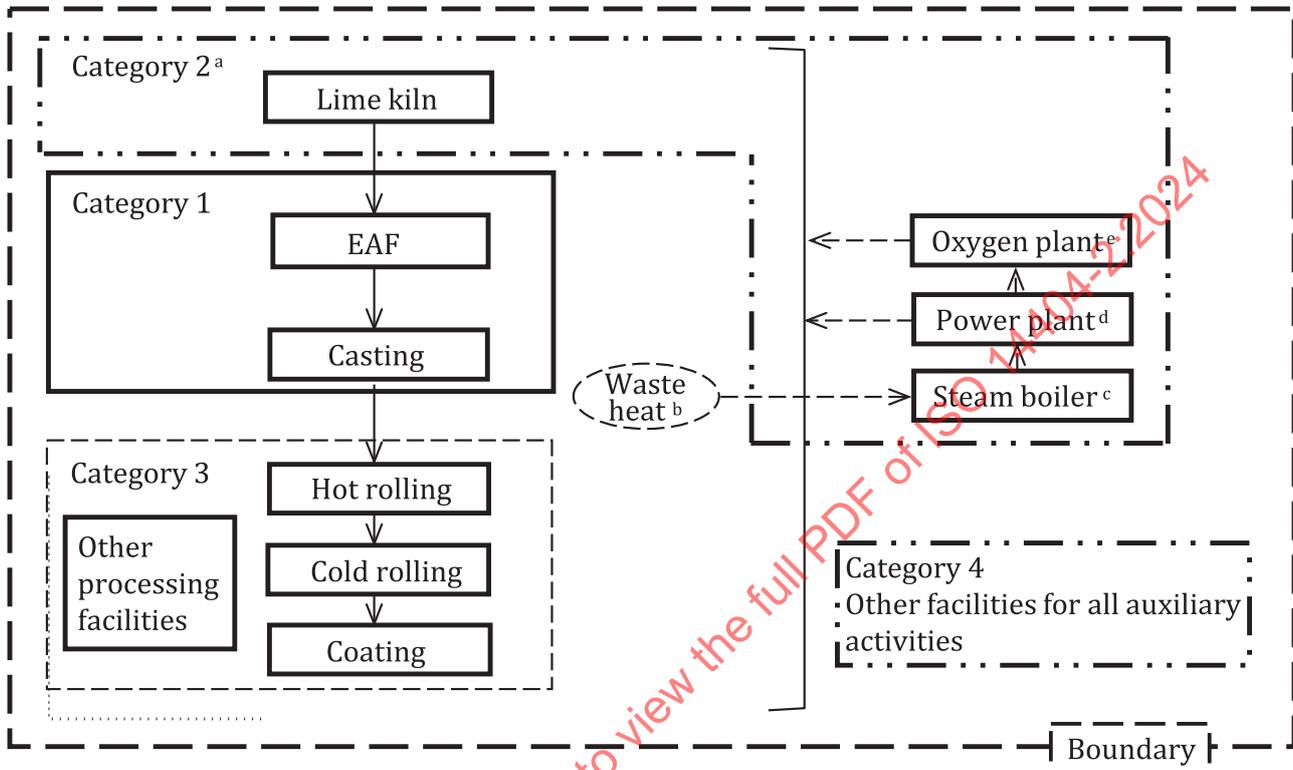
### 5.6 Transparency

Disclose CO<sub>2</sub> calculation method, including emission factors to allow every steel producer assess its CO<sub>2</sub> intensity of steel production site universally.

## 6 Boundary

### 6.1 General

This calculation method defines the boundary applied to the calculation of CO<sub>2</sub> emissions of the steel production as the following essential facilities. These essential facilities are categorized into four groups. (See [Figure 1](#))



<sup>a</sup> Equipment that can be outsourced.

<sup>b</sup> The materials in the dotted circles are by-products, and the dotted arrows show the flow of by-product reuse.

<sup>c</sup> Steam boilers reuse waste heat from the production facilities to produce steam.

<sup>d</sup> Power plants use steam and by-product gas to generate electricity to supply power to oxygen plants and Category 1~3 facilities

<sup>e</sup> Oxygen plants supply oxygen to Category 1~3 facilities.

**Figure 1 — Essential facilities within the boundary**

### 6.2 Category 1

The following essential facilities are classified as category 1. These facilities shall be included in the site.

- EAF;
- casting.

NOTE EAF can include ladle furnace, degassing, alloying station, etc.

### 6.3 Category 2

The following facilities are classified as category 2. These facilities are operated in the site or operations of these facilities are outsourced. In the case where operations of these facilities are outsourced, intermediate products from these operations are imported and these upstream CO<sub>2</sub> emissions shall be calculated.

- lime kiln;
- oxygen plant;
- steam boiler;
- power plant.

### 6.4 Category 3

The following processing facilities are classified as category 3. CO<sub>2</sub> emission from these facilities in the site shall be calculated.

- hot rolling;
- cold rolling;
- coating;
- other processing facilities, such as pipe manufacturing facility.

### 6.5 Category 4

Other facilities for all auxiliary activities are classified as category 4. CO<sub>2</sub> emission from these facilities in the site, if any, shall be calculated.

EXAMPLE Office, on-site transport, etc.

## 7 Calculation

### 7.1 General

A plant producing crude steel performs its calculations as follows.

- a) Step 1: Identify the categories of processing facilities.
- b) Step 2: Clarify the quantity of annual crude steel production at the plant.
- c) Step 3: Clarify the annual direct CO<sub>2</sub> emission sources and upstream CO<sub>2</sub> emission sources based on raw materials, intermediate products and energy import to the plant.
- d) Step 4: Clarify the annual credit CO<sub>2</sub> emission sources based on raw materials, intermediate products, and energy which the plant exports to outside users.
- e) Step 5: Calculate the annual CO<sub>2</sub> emissions and CO<sub>2</sub> factor using the emission factors.

### 7.2 Calculation procedure

#### 7.2.1 Data collection of crude steel production

A plant producing steel records its annual production of crude steel (*P*).

7.2.2 Data collection direct and/or upstream CO<sub>2</sub> emission sources

A plant producing steel records the quantities of raw materials, intermediate products, and energy that are imported from outside suppliers as the direct or upstream CO<sub>2</sub> emission sources based on [Table 2](#).

Table 2 — Direct and/or upstream CO<sub>2</sub> emission sources

Subscript designator for $Q_t$	Emission sources	Unit	Quantities of direct emission source $Q_{t,d,CO_2}$	Quantities of up-stream emission source $Q_{t,u,CO_2}$
<b>Gas fuel</b>				
1	Natural gas	10 <sup>3a</sup> m <sup>3</sup> (stp <sup>b</sup> )	$Q_{1,d,CO_2}$	N/A <sup>c</sup>
2	Town gas	10 <sup>3</sup> m <sup>3</sup> (stp)	$Q_{2,d,CO_2}$	N/A
<b>Liquid fuel</b>				
3	Heavy oil	m <sup>3</sup>	$Q_{3,d,CO_2}$	N/A
4	Light oil	m <sup>3</sup>	$Q_{4,d,CO_2}$	N/A
5	Kerosene	m <sup>3</sup>	$Q_{5,d,CO_2}$	N/A
6	LPG	t	$Q_{6,d,CO_2}$	N/A
7	LNG	10 <sup>3</sup> m <sup>3</sup> (stp)	$Q_{7,d,CO_2}$	N/A
<b>Solid fuel</b>				
8	EAF coal	dry t	$Q_{8,d,CO_2}$	N/A
9	Steam coal	dry t	$Q_{9,d,CO_2}$	N/A
10	Coke	dry t	$Q_{10,d,CO_2}$	N/A
11	Charcoal	dry t	$Q_{11,d,CO_2}$	N/A
<b>Auxiliary materials</b>				
12	Limestone	dry t	$Q_{12,d,CO_2}$	N/A
13	Burnt lime	t	N/A	$Q_{13,u,CO_2}$
14	Crude dolomite	dry t	$Q_{14,d,CO_2}$	N/A
15	Burnt dolomite	t	N/A	$Q_{15,u,CO_2}$
16	EAF graphite electrodes	t	$Q_{16,d,CO_2}$	N/A
17	Nitrogen	10 <sup>3</sup> m <sup>3</sup> (stp)	N/A	$Q_{17,u,CO_2}$
18	Argon	10 <sup>3</sup> m <sup>3</sup> (stp)	N/A	$Q_{18,u,CO_2}$
19	Oxygen	10 <sup>3</sup> m <sup>3</sup> (stp)	N/A	$Q_{19,u,CO_2}$
<b>Energy carriers</b>				
20	Electricity	MWh	N/A	$Q_{20,u,CO_2}$
21	Steam	t	N/A	$Q_{21,u,CO_2}$
<b>Ferrous-containing material</b>				
22	Pellets	t	N/A	N/A
23	Pig iron	t	$Q_{23,d,CO_2}$	N/A
24	Cold iron	t	$Q_{24,d,CO_2}$	N/A
25	Gas-based DRI	t	$Q_{25,d,CO_2}$	N/A
26	Coal-based DRI	t	$Q_{26,d,CO_2}$	N/A
<b>Alloys</b>				
NOTE Raw materials that are recorded as both direct and upstream CO <sub>2</sub> emission sources are handled similarly as both direct and upstream CO <sub>2</sub> emission sources when calculating CO <sub>2</sub> emissions.				
a 10 <sup>3</sup> =1 000				
b Standard temperature and pressure.				
c Not applicable.				

Table 2 (continued)

Subscript designator for $Q_t$	Emission sources	Unit	Quantities of direct emission source $Q_{t,d,CO_2}$	Quantities of up-stream emission source $Q_{t,u,CO_2}$
27	Ferro-nickel	t	$Q_{27,d,CO_2}$	N/A
28	Ferro-chromium	t	$Q_{28,d,CO_2}$	N/A
29	Ferro-molybdenum	t	$Q_{29,d,CO_2}$	N/A
30	Ferro-manganese	t	$Q_{30,d,CO_2}$	N/A
31	Ferro-silicon	t	$Q_{31,d,CO_2}$	N/A
32	Silico-manganese	t	$Q_{32,d,CO_2}$	N/A
<b>Other imported material</b>				
33	CO <sub>2</sub> for internal use	t	$Q_{33,d,CO_2}$	N/A
<i>N</i>	Other emission sources	—	$Q_{N,d,CO_2}$	$Q_{N,u,CO_2}$

NOTE Raw materials that are recorded as both direct and upstream CO<sub>2</sub> emission sources are handled similarly as both direct and upstream CO<sub>2</sub> emission sources when calculating CO<sub>2</sub> emissions.

a 10<sup>3</sup>=1 000  
 b Standard temperature and pressure.  
 c Not applicable.

### 7.2.3 Data collection of credit CO<sub>2</sub> emission sources

A plant producing steel records the quantities of raw materials, intermediate products, and energy that it exports to outside users as the credit CO<sub>2</sub> emission sources based on Table 3.

Table 3 — Credit CO<sub>2</sub> emission sources

Subscript designator for $Q_t$	Emission sources	Unit	Quantities of credit emission source $Q_{t,c,CO_2}$
<b>Gas fuel</b>			
1	Natural gas	10 <sup>3a</sup> m <sup>3</sup> (stp <sup>b</sup> )	$Q_{1,c,CO_2}$
2	Town gas	10 <sup>3</sup> m <sup>3</sup> (stp)	$Q_{2,c,CO_2}$
<b>Liquid fuel</b>			
3	Heavy oil	m <sup>3</sup>	$Q_{3,c,CO_2}$
4	Light oil	m <sup>3</sup>	$Q_{4,c,CO_2}$
5	Kerosene	m <sup>3</sup>	$Q_{5,c,CO_2}$
6	LPG	t	$Q_{6,c,CO_2}$
7	LNG	10 <sup>3</sup> m <sup>3</sup> (stp)	$Q_{7,c,CO_2}$
<b>Solid fuel</b>			
8	EAF coal	dry t	$Q_{8,c,CO_2}$
9	Steam coal	dry t	$Q_{9,c,CO_2}$
10	Coke	dry t	$Q_{10,c,CO_2}$
11	Charcoal	dry t	$Q_{11,c,CO_2}$
<b>Auxiliary materials</b>			
12	Limestone	dry t	$Q_{12,c,CO_2}$
13	Burnt lime	t	$Q_{13,c,CO_2}$

a 10<sup>3</sup>=1 000  
 b Standard temperature and pressure.

Table 3 (continued)

Subscript designator for $Q_t$	Emission sources	Unit	Quantities of credit emission source $Q_{t,c,CO_2}$
14	Crude dolomite	dry t	$Q_{14,c,CO_2}$
15	Burnt dolomite	t	$Q_{15,c,CO_2}$
16	EAF graphite electrodes	t	$Q_{16,c,CO_2}$
17	Nitrogen	$10^3 m^3(stp)$	$Q_{17,c,CO_2}$
18	Argon	$10^3 m^3(stp)$	$Q_{18,c,CO_2}$
19	Oxygen	$10^3 m^3(stp)$	$Q_{19,c,CO_2}$
<b>Energy carriers</b>			
20	Electricity	MWh	$Q_{20,c,CO_2}$
21	Steam	t	$Q_{21,c,CO_2}$
<b>Ferrous-containing material</b>			
22	Pellets	t	$Q_{22,c,CO_2}$
23	Pig iron	t	$Q_{23,c,CO_2}$
24	Cold iron	t	$Q_{24,c,CO_2}$
25	Gas-based DRI	t	$Q_{25,c,CO_2}$
26	Coal-based DRI	t	$Q_{26,c,CO_2}$
<b>Alloys</b>			
27	Ferro-nickel	t	$Q_{27,c,CO_2}$
28	Ferro-chromium	t	$Q_{28,c,CO_2}$
29	Ferro-molybdenum	t	$Q_{29,c,CO_2}$
30	Ferro-manganese	t	$Q_{30,c,CO_2}$
31	Ferro-silicon	t	$Q_{31,c,CO_2}$
32	Silico-manganese	t	$Q_{32,c,CO_2}$
<b>Other exported materials</b>			
33	CO <sub>2</sub> for external use	t	$Q_{33,c,CO_2}$
$N$	Other emission sources	—	$Q_{N,c,CO_2}$
<sup>a</sup> $10^3=1\ 000$ <sup>b</sup> Standard temperature and pressure.			

#### 7.2.4 Calculation

The annual CO<sub>2</sub> emissions ( $E_{CO_2,annual}$ ) and CO<sub>2</sub> intensity ( $I_{CO_2}$ ) of a site are calculated from [Formula \(1\)](#) and [\(2\)](#) using emission factors that correspond to the direct CO<sub>2</sub> emission sources, upstream CO<sub>2</sub> emission sources, and credit CO<sub>2</sub> emission sources recorded as specified in [7.2.2](#) and [7.2.3](#):

Calculation example is shown in [Annex C](#). See [Tables C.1](#) and [C.2](#).

$$E_{CO_2,annual} = \sum_{t=1}^N K_{t,d,CO_2} \times Q_{t,d,CO_2} + \sum_{t=1}^N K_{t,u,CO_2} \times Q_{t,u,CO_2} - \sum_{t=1}^N K_{t,c,CO_2} \times Q_{t,c,CO_2} \quad (1)$$

$$I_{CO_2} = E_{CO_2,annual}/P \quad (2)$$

[Table 4](#) gives an indication of emission factors that can be used if no other reliable data are available.

It is considered that the emissions associated with the carbon content of steel scrap, the final recarburants used to match the final composition of the steel are equivalent to the final steel grades produced and the

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carbon which is contained in the slag and dust. Therefore, steel scrap is considered to have an emission factor of zero and has been left out of the table.

**Table 4 — Indicative CO<sub>2</sub> emission factors for CO<sub>2</sub> emission sources**

Subscript designator for $Q$ t	CO <sub>2</sub> emission sources	Direct emission factor ( $K_{t,d,CO_2}$ ) t CO <sub>2</sub> /unit	Upstream emission factor ( $K_{t,u,CO_2}$ ) t CO <sub>2</sub> /unit	Credit emission factor ( $K_{t,c,CO_2}$ ) t CO <sub>2</sub> /unit
<b>Gas fuel</b>				
1	Natural gas	2,015	N/A	2,015
2	Town gas	2,014	N/A	2,014
<b>Liquid fuel</b>				
3	Heavy oil	2,907	N/A	2,907
4	Light oil	2,601	N/A	2,601
5	Kerosene	2,481	N/A	2,481
6	LPG	2,985	N/A	2,985
7	LNG	2,015	N/A	2,015
<b>Solid fuel</b>				
8	EAF coal	3,257	N/A	3,257
9	Steam coal	2,462	N/A	2,462
10	Coke	3,257	N/A	3,257
11	Charcoal	0,000	N/A	0,000
<b>Auxiliary materials</b>				
12	Limestone	0,440	N/A	0,440
13	Burnt lime	N/A	0,950	0,950
14	Crude dolomite	0,476	N/A	0,476
15	Burnt dolomite	N/A	1,100	1,100
16	EAF graphite electrodes	3,663	N/A	3,663
17	Nitrogen	N/A	0,103	0,103
18	Argon	N/A	0,103	0,103
19	Oxygen	N/A	0,355	0,355
<b>Energy carriers</b>				
20	Electricity	N/A	0,504	0,504
21	Steam	N/A	0,195	0,195
<b>Ferrous-containing materials</b>				
22	Pellets	0	N/A	0
23	Pig iron	0,172	N/A	0,172
24	Cold iron	0,172	N/A	0,172
25	Gas-based DRI	0,073	N/A	0,073
26	Coal-based DRI	0,073	N/A	0,073
<b>Alloys</b>				
27	Ferro-nickel	0,037	N/A	0,037
28	Ferro-chromium	0,275	N/A	0,275
29	Ferro-molybdenum	0,018	N/A	0,018

If different emission factors or simplifications from [Table 4](#) are applied, such emission factors or simplifications should be clearly identified and justified. If other emission sources specified in No.  $N$  of [Table 4](#) are applied, such sources should be clearly identified with their emission factors. An example of a template is available in [Table B.1](#) of [Annex B](#).

<sup>a</sup> The value shall be determined by using available data backed by reliable evidence.

Table 4 (continued)

Subscript designator for $Q_t$	CO <sub>2</sub> emission sources	Direct emission factor ( $K_{t,d,CO_2}$ ) t CO <sub>2</sub> /unit	Upstream emission factor ( $K_{t,u,CO_2}$ ) t CO <sub>2</sub> /unit	Credit emission factor ( $K_{t,c,CO_2}$ ) t CO <sub>2</sub> /unit
30	Ferro-manganese	0,183	N/A	0,183
31	Ferro-silicon	0,004	N/A	0,004
32	Silico-manganese	0,018	N/A	0,018
<b>Other imported/exported materials</b>				
33	CO <sub>2</sub> for internal/external use	1,000	N/A	1,000
<i>N</i>	Other emission sources	<i>a</i>	<i>a</i>	<i>a</i>
<p>If different emission factors or simplifications from <a href="#">Table 4</a> are applied, such emission factors or simplifications should be clearly identified and justified. If other emission sources specified in No. <i>N</i> of <a href="#">Table 4</a> are applied, such sources should be clearly identified with their emission factors. An example of a template is available in <a href="#">Table B.1</a> of <a href="#">Annex B</a>.</p> <p><sup>a</sup> The value shall be determined by using available data backed by reliable evidence.</p>				

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## Annex A (informative)

### Calculation of energy consumption and intensity

The annual energy consumption,  $C_{E,annual}$ , and intensity,  $I_E$ , at a plant manufacturing steel using electric arc furnace can be calculated from [Formula \(A.1\)](#) and [\(A.2\)](#) using  $Q_{t,d,CO_2}$ ,  $Q_{t,u,CO_2}$  and  $Q_{t,c,CO_2}$  collected as explained in [7.2.2](#) and [7.2.3](#), and the energy conversion factors ( $K_{t,d,E}$ ,  $K_{t,u,E}$ , and  $K_{t,c,E}$ ):

$$C_{E,annual} = \sum_{t=1}^N K_{t,d,E} \times Q_{t,d,CO_2} + \sum_{t=1}^N K_{t,u,E} \times Q_{t,u,CO_2} - \sum_{t=1}^N K_{t,c,E} \times Q_{t,c,CO_2} \quad (A.1)$$

$$I_E = C_{E,annual}/P \quad (A.2)$$

where

- $Q_{t,d,CO_2}$  are the quantities of direct CO<sub>2</sub> emission sources;
- $Q_{t,u,CO_2}$  are the quantities of upstream CO<sub>2</sub> emission sources;
- $Q_{t,c,CO_2}$  are the quantities of credit CO<sub>2</sub> emission sources;
- $K_{t,d,E}$  is the energy conversion factor for calculation of direct energy consumption;
- $K_{t,u,E}$  is the energy conversion factor for calculation of upstream energy consumption;
- $K_{t,c,E}$  is the energy conversion factor for calculation of credit energy consumption;
- $I_E$  is the energy intensity factor;
- $C_{E,annual}$  is the annual energy consumption;
- $P$  is the annual crude steel production.

NOTE Energy conversion factors for CO<sub>2</sub> emission sources are referred in worldsteel CO<sub>2</sub> emissions data collection<sup>[4]</sup>.

Additionally, upstream/credits factors for some materials should be dependent of electricity grid mix factor. The following formula guiding this assumption is provided by worldsteel.

For CO<sub>2</sub> emission sources:

- steam;
- oxygen;
- nitrogen;
- argon;
- waste heat.

Upstream  $K_{t,u,CO_2}$  and Credit  $K_{t,c,CO_2}$  emission factors are a function of the applicable Upstream emission factor for Electricity.

$$K_{t,c,CO_2} = K_{t,c,E} \times \frac{K_{20,c,CO_2}}{K_{20,c,E}}$$

$$K_{t,u,CO_2} = K_{t,u,E} \times \frac{K_{20,u,CO_2}}{K_{20,u,E}}$$

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**Annex B**  
(informative)

**Example of template for using different emission factors or emission sources from [Table 4](#)**

**Table B.1 — Indicative emission factors for CO<sub>2</sub> emission sources**

Subscript designator for $Q_t$	CO <sub>2</sub> emission sources	Direct emission factor ( $K_{t,d,CO_2}$ ) t CO <sub>2</sub> /unit	Upstream emission factor ( $K_{t,u,CO_2}$ ) t CO <sub>2</sub> /unit	Credit emission factor ( $K_{t,c,CO_2}$ ) t CO <sub>2</sub> /unit	Justification
<b>Gas fuel</b>					
1	Natural gas				
2	Town gas				
<b>Liquid fuel</b>					
3	Heavy oil				
4	Light oil				
5	Kerosene				
6	LPG				
7	LNG				
<b>Solid fuel</b>					
8	EAF coal				
9	Steam coal				
10	Coke				
11	Charcoal				
<b>Auxiliary materials</b>					
12	Limestone				
13	Burnt lime				
14	Crude dolomite				
15	Burnt dolomite				
16	EAF graphite electrodes				
17	Nitrogen				
18	Argon				
19	Oxygen				
<b>Energy carriers</b>					
20	Electricity				
21	Steam				
<b>Ferrous-containing material</b>					
22	Pellets				
23	Pig iron				
24	Cold iron				
25	Gas-based DRI				
26	Coal-based DRI				
<b>Alloys</b>					

Table B.1 (continued)

Subscript designator for $Q_t$	CO <sub>2</sub> emission sources	Direct emission factor ( $K_{t,d,CO_2}$ ) t CO <sub>2</sub> /unit	Upstream emission factor ( $K_{t,u,CO_2}$ ) t CO <sub>2</sub> /unit	Credit emission factor ( $K_{t,c,CO_2}$ ) t CO <sub>2</sub> /unit	Justification
27	Ferro-nickel				
28	Ferro-chromium				
29	Ferro-molybdenum				
30	Ferro-manganese				
31	Ferro-silicon				
32	Silico-manganese				
<b>Other imported/exported materials</b>					
33	CO <sub>2</sub> for internal/external use				
<i>N</i>	Other emission sources				

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