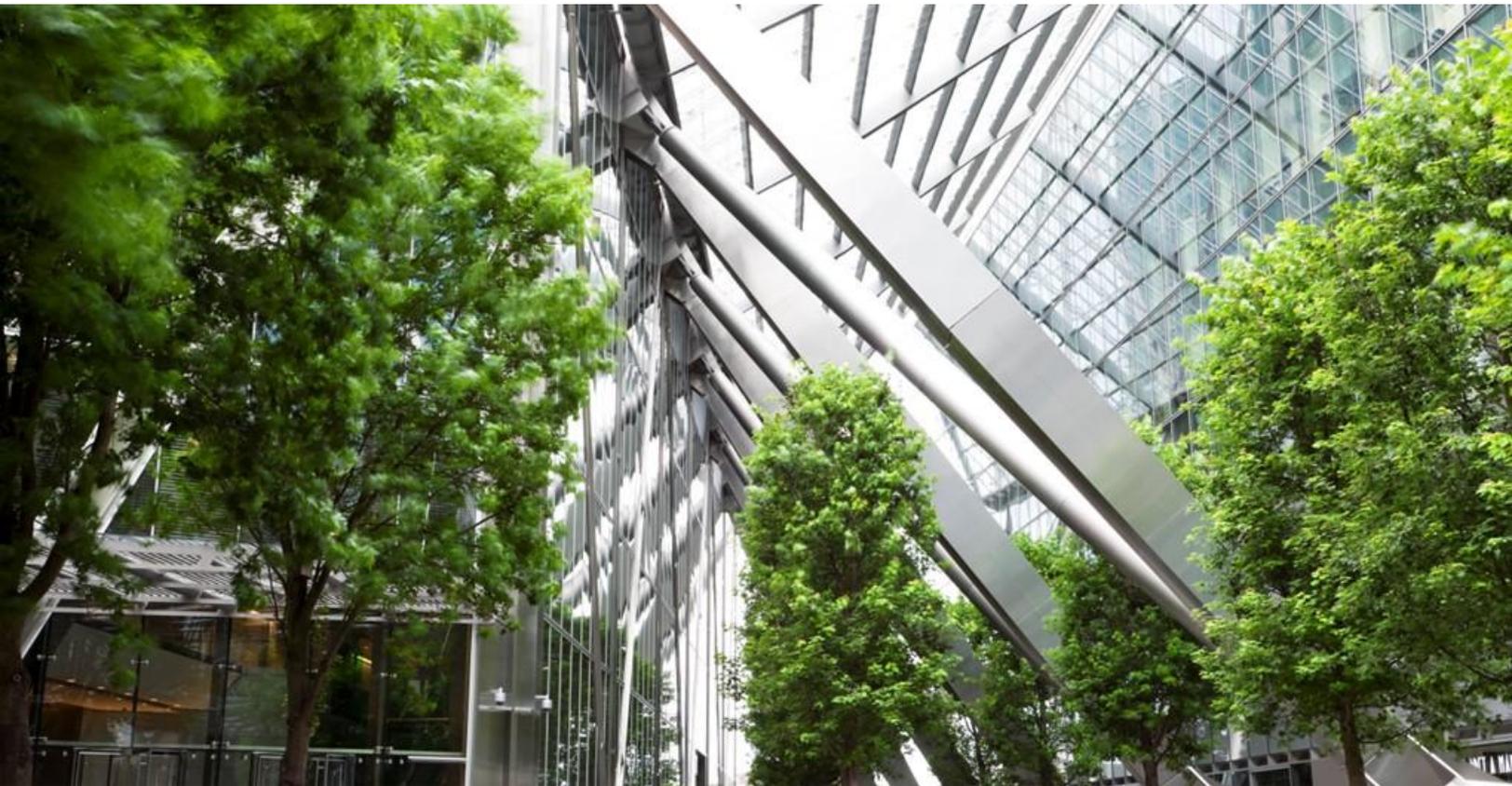




Certification Standard for Carbon Neutral Entities, Buildings, Products, and Services

SCS-108



Version 2.1 – March 2026



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Record of Revisions

This Standard is periodically updated. It is the responsibility of the document reader to ensure the use of the most current version of the document.

Key changes from Version 1.1 to Version 2.0 include:

- Addition of Section 8, optional Global Heat Reduction Assessment
- New requirement to reduce GHG emissions year over year
- New requirement to pre-purchase *carbon credits* for any commitment claim
- New time-bound requirements for entities to include scope 3 emissions
- Updated requirements for allowable claims
- Consolidated requirements for *carbon credits* (offsets and insets)
- General restructuring of the document for additional clarity
- Updates to logo and brand

Key changes from Version 2.0 to Version 2.1 include:

- Removal of the Global Heat Reduction Initiative from the scope of certification
- Removal of ISO 14068 requirements for cradle to grave scope
- Removal of claims of achievement alone for product-level certification from Table 4, as per clause 7.2.3

1. Introduction

1.1 Purpose

- 1.1.1 The Standard establishes requirements for entities, buildings, products, and services to achieve carbon neutral certification.
- 1.1.2 The Standard allows for a continuous improvement approach to achieving carbon neutral certification.

1.2 Intended Users

- 1.2.1 SCS-108 Standard users are organizations of all sizes worldwide, across various industries, that are seeking to demonstrate their commitment to achieving carbon neutrality for their entity operations, buildings, products, and services.

1.3 Language

- 1.3.1 The verb “shall” is used in criteria to indicate a requirement of the standard. The term “should” is used to indicate a recommendation.
- 1.3.2 The verb “can” is used to express an ability to perform an action. The verb “may” is used to express permission to perform an action that is not a requirement. The verb “might” is used to express a condition that could potentially exist.

2. Scope and Limitations

2.1 Scope of the Standard

2.1.1 The Standard applies to:

- Entities;
- Buildings;
- Products; and
- Services.

2.1.2 The Standard addresses the greenhouse gases (GHGs) listed in IPCC AR6 WGI, Chapter 8, Table 7.SM.7.

2.2 Limitations

2.2.1 This Standard does not address safety, health, and performance concerns, if any, associated with the certified entity, building, product, or service.

2.2.2 This Standard does not address all environmental impact tradeoffs that may be associated with every scope or life-cycle phase. Therefore, there may be other environmental impact tradeoffs associated with the certified entity, building, product, or service.

2.2.3 In the case that an applicable law or regulation is stricter than the SCS-108 requirements, or that the SCS-108 requirements are in contradiction with the law, the law will prevail. In the case that the SCS-108 requirements are stricter, the requirements of the SCS-108 will prevail.

3. Conformance

3.1 Conformance to the Standard

- 3.1.1 In order to be considered conformant to this Standard, the client shall meet all applicable requirements.
- 3.1.2 The client shall undergo an audit against this Standard by an SCS Standards-approved certification body that follows the SCS-108 Certification Body Requirements.
- 3.1.3 In some instances, certification to the Standard may also be recognized as sufficient to meet the requirements of proprietary programs. In such cases, the Parties operating such proprietary programs may establish additional requirements or limitations.

3.2 Complaints and Appeals

- 3.2.1 A client shall have the right to appeal a certification decision within 30 days of receiving the final report. Appeals shall be submitted to the certification body for evaluation and resolution.
- 3.2.2 Complaints shall be handled directly by the approved certification body. If a satisfactory resolution is not found, a complaint may be elevated to SCS Standards for review and resolution.

4. References

4.1 Normative References

- SCS Standards Certification and Approval Requirements
- Requirements for Certification Bodies Offering SCS-108 Certification

4.2 Additional References

- Intergovernmental Panel on Climate Change. Climate Change 2021: The Physical Science Basis. Contribution of Working Group I to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change [Masson-Delmotte, V., P. Zhai, A. Pirani, S.L. Connors, C. Péan, S. Berger, N. Caud, Y. Chen, L. Goldfarb, M.I. Gomis, M. Huang, K. Leitzell, E. Lonnoy, J.B.R. Matthews, T.K. Maycock, T. Waterfield, O. Yelekçi, R. Yu, and B. Zhou (eds.)]. Cambridge University Press. In Press.
- IPCC, 2013: Climate Change 2013: The Physical Science Basis. Contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change [Stocker, T.F., D. Qin, G.-K. Plattner, M. Tignor, S.K. Allen, J. Boschung, A. Nauels, Y. Xia, V. Bex and P.M. Midgley (eds.)]. Cambridge University Press, Cambridge, United Kingdom and New York, NY, USA, 1535 pp, doi:10.1017/CBO9781107415324
- ISO 14040: 2006 Environmental management – Life cycle assessment – Principles and framework
- ISO 14044: 2006 Environmental management – Life cycled assessment – Requirements and guidelines
- ISO 14064-1: 2018 Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
- ISO 14064-2: 2019 Greenhouse gases – Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements
- ISO 14064-3: 2019 Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions
- ISO 14065: 2013 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition
- ISO 14067: 2018 Greenhouse gases – Carbon footprint of products – Requirements and guidelines for quantification
- ISO 14068-1: 2023 Climate change management — Transition to net zero. Part 1: Carbon neutrality
- ISO 17029: 2019 Conformity assessment – General principles and requirements for validation and verification bodies
- PAS 2050: 2011 “Specification for the Assessment of the Life Cycle Greenhouse gas Emissions of Goods and Services.”

- SCS Global Services and International Centre for Integrated Mountain Development (ICIMOD), Radiative Forcing Protocol: Methods and Application, Version 1.1, 2024
- World Resources Institute/World Business Council for Sustainable Development's "The Greenhouse gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)" dated March 2004
- The Climate Registry (TCR) – General Reporting Protocol for the Voluntary Reporting Program, Version 2.1, January 2016
- World Resources Institute/World Business Council for Sustainable Development's "The Greenhouse gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard"
- World Resources Institute/World Business Council for Sustainable Development's "The Greenhouse gas Protocol: Product Life Cycle Accounting and Reporting Standard"
- World Resources Institute/World Business Council for Sustainable Development's "The Greenhouse gas Protocol: Land Sector and Removals Guidance Draft"
- World Resources Institute/World Business Council for Sustainable Development's "The Greenhouse gas Protocol: Scope 2 Guidance"

5. Terms and Definitions

Applicant. An entity that applies for certification.

GHG inventory. A comprehensive list of GHG emissions and GHG removals caused directly or indirectly by the client within the boundary of the subject, expressed as carbon dioxide equivalents. This is calculated over a defined period of time following a recognized GHG accounting methodology. (Based on ISO 14068-1:2023)

Carbon footprint. The sum of the GHG inventory emissions. This is calculated over a defined period of time following a recognized GHG accounting methodology. (Based on ISO 14068-1:2023)

Carbon neutral. A condition in which, during a specified period of time, the carbon footprint has been reduced as a result of greenhouse gas emission reductions or CHG removal enhancements and, if greater than zero, is then counterbalanced by offsetting (Source: ISO 14068-1:2023)

Carbon credit. Also known as a GHG credit. A tradeable certificate representing one tonne of carbon dioxide equivalent (CO₂e) from GHG emission reductions or GHG removal enhancements. Carbon credits used for carbon neutrality claims are generated outside the boundary of the subject. Carbon credits can be of different types: avoidance credits, reduction credits or removal credits. (Source: ISO 14068-1:2023).

- Carbon offset: A mechanism for compensating for all or for a part of the embodied carbon through the prevention of the release of, reduction in, or removal of an amount of **GHG** in a process outside the control of the system under study.
- Carbon inset: A mechanism for compensating for all or for a part of the embodied carbon through the prevention of the release of, reduction in, or removal of an amount of **GHG** in a process within the control of the system under study.

Certificate holder. The entity that is certified to the SCS-108 standard.

Certification. Third-party attestation related to products, processes, systems or persons.

Client. The Applicant or Certificate holder.

Cradle-to-Gate. A partial life cycle of an intermediate product, from material acquisition through to when the product leaves the reporting company's gate (e.g., immediately following the product's production). (Source: GHG Protocol Product Standard).

Cradle-to-Grave. A full product life cycle of a studied product from material acquisition through to end-of-life (Source: GHG Protocol Product Standard).

Emission Factor. GHG emissions per unit of activity data (Source: GHG Protocol Product Standard).

Entity. Organization that is seeking to achieve and demonstrate carbon neutrality for a subject. (Source: ISO 14068-1:2023).

Global warming potential (GWP). A factor describing the radiative forcing impact (degree of harm to the atmosphere) of one unit of a given GHG relative to one unit of CO₂. (Source: GHG Protocol Corporate Standard).

Greenhouse gas (GHG). A gaseous constituent of the atmosphere, present either due to natural or anthropogenic processes, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth's surface, the atmosphere, and clouds. (Source: IPCC AR6 Glossary).

Market-based emissions. Emissions from electricity that companies have purposefully chosen (or their lack of choice), that drives emission factors from contractual instruments including any type of contract between two parties for the sale and purpose of energy bundled with attributes about the energy generation, or for unbundled attribute claims. (Source: GHG Protocol Scope 2 Guidance).

Permanent. Ensuring the longevity of a carbon pool and the stability of its stocks over time (such as 100 years or other time period defined by the program) and having mechanisms in place to monitor and compensate for any reversals or emissions from the stored carbon. (Source: GHG Protocol Land Sector Guidance draft).

Private Label Owner. The primary entity that purchases an SCS-108 certified product directly from an SCS-108 Certificate holder for the purpose of selling said product under their own brand or label, with only labeling additions and/or modifications.

Scope 1. Direct emission sources that are owned or controlled by a reporting company, for example, emissions from combustion in owned or controlled boilers, furnaces, vehicles, etc. or emissions from chemical production in owned or controlled process equipment. (Source: GHG Protocol Corporate Standard).

Scope 2. Indirect emission sources from the generation of electricity, heat/cooling, or steam that are consumed by a reporting entity client but are generated by sources owned and controlled by another entity. (Source: GHG Protocol Scope 2 Guidance).

Scope 3. Sources of all indirect GHG emissions (not included in scope 2) that occur in the value chain of a reporting entity, including both upstream and downstream emissions (Source: GHG Protocol Corporate Value Chain).

Subject. Organizations (including companies, local authorities and financial institutions) and products (goods or services, including buildings and events) applicable to carbon neutrality (Source: ISO 14068-1:2023).

Tonne. Metric ton (i.e., 1,000 kilograms or 2,204.6 pounds).

Verification. Process for evaluating a statement of historical data and information to determine if a GHG statement is materially correct and conforms to criteria (Source: ISO 14064-3: 2019).

Verifier. Competent and impartial person with responsibility for performing and reporting on a verification (Source: ISO 14064-3: 2019).

6. Certification Requirements

6.1 Defining the Subject

- 6.1.1 The subject of the certification shall be clearly defined by the client, including the name and a description of the subject boundary.
- 6.1.2 The subject of the certification and the subject boundaries shall be defined with sufficient transparency to identify what the client is including in the carbon neutral certification.
- 6.1.3 For certifications of entities and buildings, this description shall include the number of facilities, divisions, offices, and operations included in the scope, along with their location(s).
- 6.1.4 For certifications of products, this description shall include information to uniquely identify and describe the product. This may require a defined scenario for the product use and disposal phases.
- 6.1.5 For certifications of services and activities, this description shall include sufficient information to completely identify the service or activity.

6.2 Identifying Sources and Measuring GHG Emissions

- 6.2.1 The GHG inventory for the subject being assessed shall include sources and quantified emissions, and be third-party verified according to the applicable requirements specified in Tables 1, 2, and 3 below.
- 6.2.2 All clients shall adhere to the following requirements for quantifying emission sources:
 - a. **Type of Data.** Data used to determine the GHG inventory shall be based on primary data unless the client can demonstrate that obtaining such data is not practical. If secondary data are used, the credibility of the data and justification shall be provided.
 - b. **GWP.** All claims of carbon neutral shall be based on calculations that use the Global warming potential values for GHGs based on a 100-year horizon from IPCC 2021 AR6 (i.e., GWP-100) as listed in Appendix A, unless otherwise stated and justified.¹ GHG emission totals shall be rounded up to the nearest metric ton.
 - c. **Data Boundaries.** Any emission source that contributes emissions equaling more than 1% of the total carbon footprint shall be included in the carbon footprint. Data gaps may be filled with proxy data or estimates, based on documented assumptions.

¹ If the IPCC publishes a new synthesis report that updates and supersedes these values, updated values shall be used.

- d. **GHG inventory Boundaries.** GHG inventory measurements shall clearly disclose and define the relevant Scopes 1, 2, and 3, or relevant life cycle stages. Tables 1-3 provide certification options to clients:
- Table 1 lists options available for evaluations of entities and buildings.
 - Table 2 lists options available for evaluations of products.
 - Table 3 lists options available for evaluations of services.

Table 1. Certification Requirements for Entities and Buildings

Breadth and Timeframe	Scope	Certification Requirements
First two years – Operations and Maintenance	<p>Identify all Scope 1 and 2 GHG emissions sources.</p> <p>Scope 3 GHG emissions are not required to be included, provided the client discloses a justification for their exclusion based on the relevance of the activity.</p>	<p>The GHG inventory shall be calculated according to, and third-party verified against, the requirements of “The Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard.”</p> <p>Certification shall follow the requirements detailed in this Standard.</p>
Third year – Operations and Maintenance	<p>Identify all Scope 1 and 2 GHG emissions sources.</p> <p>Identify applicable Scope 3 GHG emission sources listed in Appendix C with emission levels that are expected to exceed 1% of the total GHG inventory.</p>	<p>The GHG inventory shall be calculated according to, and third-party verified against, the requirements of “The Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard.”</p> <p>Certification shall follow the requirements detailed in this Standard.</p>
Sixth year – Operations and Maintenance; Supply Chain	<p>Identify all Scope 1 and 2 GHG emissions sources.</p> <p>Identify applicable Scope 3 GHG emissions sources listed in Appendix C with emission levels that are expected to exceed 1% of the total GHG inventory, including at least 95% of the total GHG emissions.</p>	<p>The GHG inventory shall be calculated according to, and third-party verified against, the requirements of “The Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard.”</p> <p>Certification shall follow the requirements detailed in this Standard.</p>

Table 2. Certification Requirements for Products

Options	Life Cycle Phases	Requirements
Cradle-to-gate	All cradle-to-gate emissions sources from the life cycle stages that are expected to exceed 1% of the product carbon footprint; including at least 95% of the total GHG emissions up to the gate.	The GHG inventory shall be calculated according to, and third-party verified against, the requirements of “The Greenhouse Gas Protocol: Product Life Cycle Accounting and Reporting Standard,” ISO 14067, or PAS 2050. Certification shall follow the requirements detailed in this Standard.
Cradle-to-grave	All cradle-to-grave GHG emissions sources from the life cycle stages that are expected to exceed 1% of the total product carbon footprint; including at least 95% of the total GHG emissions.	The GHG inventory shall be calculated according to, and third-party verified against, the requirements of “The Greenhouse gas Protocol: Product Life Cycle Accounting and Reporting Standard,” ISO 14067, PAS 2050, or The Product Environmental Footprint (PEF). The basis of the calculation of GHG emissions during the use phase and at end-of-life shall be clearly defined.

Table 3. Certification Requirements for Services

Options	Scope	Measurement Requirements
Transportation (operational impacts only)	Scope 1 and 2 GHG emissions sources from the mode of transport vehicle operation only.	<p>The GHG inventory shall be calculated according to, and third-party verified against, the requirements of “The Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard.”</p> <p>Certification shall follow the requirements detailed in this Standard.</p>
Transportation (upstream and operational impacts)	Scope 1, 2, and 3 GHG emissions sources from the manufacture, maintenance, and operation of the mode of transport (e.g., automobile, plane, train, ship).	<p>The GHG inventory shall be calculated according to, and third-party verified against, the requirements of “The Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard.”</p> <p>Certification shall follow the requirements detailed in this Standard.</p>
Distribution (operational impacts only)	Scope 1 and 2 GHG emissions sources for transportation of a product from the point of origin to customers, as well as any emissions from product refrigeration during distribution, if applicable.	<p>The GHG inventory shall be calculated according to, and third-party verified against, the requirements of “The Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard.”</p> <p>Certification shall follow the requirements detailed in this Standard.</p>
Distribution (upstream and operational impacts)	Scope 1, 2, and 3 GHG emissions sources from the manufacture of the mode of transport (e.g., automobile, plane, train, ship), maintenance, operation, and distribution of a product from the point of origin to customers. Any emissions from product refrigeration during distribution are included if applicable.	<p>The GHG inventory shall be calculated according to, and third-party verified against, the requirements of “The Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard.”</p> <p>Certification shall follow the requirements detailed in this Standard.</p>
Events	Identify Scope 1, 2, and 3 GHG emissions sources (outlined in Appendix C) from all activities prior to the event (e.g., planning, preparation), during the event, and after the event. The GHG management plan for events must address the reduction of emissions during the event but does not need to address the reduction of emissions over time.	<p>The GHG inventory shall be calculated according to, and third-party verified against, the requirements of “The Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard.”</p> <p>Certification shall follow the requirements detailed in this Standard.</p>

6.3 GHG Inventory Verification

- 6.3.1 The client shall maintain an annual GHG inventory and verification report pertaining to the subject of the certification. The inventory shall be independently verified at a minimum to a “limited” level of assurance² by a third-party verifier following ISO 14064-3 or equivalent, to ensure that the data are accurate, complete, and conform to the applicable external GHG standard as listed in Tables 1-3 above.
- 6.3.2 The client’s third-party verification report shall be valid and shall include the following:
- a. Statement of Assurance;
 - b. Name of the third-party verifier verifying the GHG inventory calculation;
 - c. Summary of the verification process and standards used (see Tables 1-3);
 - d. Relevant competencies of the third-party verifier; and
 - e. Conflict of Interest declaration.

6.4 Development, Implementation, and Monitoring of a GHG Management Plan

- 6.4.1 Prior to initial certification and annually thereafter, clients shall develop, implement, and report on a GHG Management Plan that includes the following, at minimum:
- a. GHG emissions sources per scope, or per life cycle stage for each product;
 - b. Records of GHG inventory calculations;
 - c. An emissions reduction plan, including:
 - Previous year and emissions;
 - Intensity metric (e.g., revenue, product);
 - Long- and short-term emissions reductions target(s);
 - Mitigation strategy and reduction measures to be implemented;
 - Resources allocated;
 - Timelines for completion; and
 - d. Carbon credit strategy.

² Limited level of assurance as defined in ISO 14064-3:2019

- 6.4.2 The GHG Management Plan shall be signed by an authorized senior representative from the company.
- 6.4.3 The GHG Management Plan shall be updated annually.
- 6.4.4 Progress against the GHG Management Plan shall be reported annually and should be made publicly available.
- 6.4.5 For clients making claims in the European Union, the up-to-date GHG Management Plan shall be made publicly available (e.g., on the client's website).

6.5 Carbon Reduction and Purchase and Retirement of Carbon Credits

- 6.5.1 The client may achieve initial certification to this Standard solely through purchasing and retiring carbon credits if the following conditions are met:
 - a. Only approved carbon offsetting and insetting instruments and projects described in Appendix B are allowed.
 - b. Once the GHG inventory has been completed and verified (Sections 6.2 and 6.3), sufficient³ carbon credits shall be purchased and retired by the client in the amount of the market-based emissions total.
- 6.5.2 For all subsequent annual certifications, the certificate holder shall demonstrate:
 - a. Emissions reduction through mitigation strategy;
 - b. Reduction measures are prioritized over the purchase and retirement of credits;
 - c. A reduction in emissions for the certified subject on an absolute or intensity basis compared to the previous year;
 - In the case of an increase in emissions, the comparison year shall be the year prior to the increase. For example, if a company emits 105 tons of CO₂e in Year 1, 100 tons of CO₂e in Year 2, and 110 ton of CO₂e in Year 3, their emissions in Year 4 will have to be equal to or lower than 100 tons of CO₂e.
 - d. In the case of product certification, a reduction in carbon emissions at the product level;
and

³ Sufficient is defined as the number of carbon credits needed to match or exceed the subject's total carbon footprint in terms of carbon dioxide equivalents (GWP-100) over a defined period of time. If the client purchased and retired more credits than necessary at the end of its first year of certification, the credits may be carried forward into the next certification period.

Sufficient purchase and retirement of carbon credits in the amount of the market-based emissions total.

- 6.5.3 Carbon credit certificates of retirement shall include the specific use of the credit, such as listing the name of the certified product and production year, or the certified site's address and evaluation period.
- 6.5.4 Carbon credits shall not be retired more than 12 months prior to the date of certification.
- 6.5.5 For any commitment-based certification or recertification, the client shall:
 - a. Provide documented and justified revenue, production, or sales projections for the year;
 - b. Pre-purchase and retire carbon credits for the whole certification year or at the beginning of each quarter;⁴ and
 - c. Rectify any difference in the pre-purchase of credits and actual emissions on a quarterly basis.

6.6 Continuous Improvement

- 6.6.1 The client shall work to reduce its GHG emissions over time through implementation of its GHG Management Plan.
- 6.6.2 Progress shall be reviewed and monitored by the certification body during annual audits.

⁴ A certificate cannot be (re)issued unless a minimum of three months' worth of carbon credits have been pre-purchased and retired.

7. Claims and Labeling

7.1 General Conformance Requirements

- 7.1.1 All claims language and label (i.e., logo) usage shall:
- State the relevant Scopes 1, 2, and 3, or relevant life cycle stages;
 - Be reviewed and approved by the certification body prior to use;
 - Conform to the certification body's labeling and language requirements; and
 - Comply with relevant regulatory guidelines (e.g., U.S. Federal Trade Commission, EU Empowering Consumers for the Green Transition Directive).
- 7.1.2 Any claims made by the client in connection with this Standard shall only be in reference to its own certification.
- 7.1.3 Certified products sold in the European Union shall not carry a carbon neutral logo nor claim to be 'carbon neutral.'

7.2 Acceptable Claims

- 7.2.1 The following certification claims shall be available to certified clients:
- Claim of commitment: A claim of certification can be made for the 12-month period following initial certification based on commitment to reducing and offsetting its carbon footprint.
 - Claim of achievement: A claim of certification can be made for the previous 12-month period.
 - Claim of achievement and commitment: A claim of certification can be made for the previous 12-month period with a commitment to reducing and offsetting its carbon footprint for the following 12-month period.
- 7.2.2 Claims of commitment, achievement, or achievement and commitment are allowable for Entities and Services.
- 7.2.3 Claims of commitment, or achievement and commitment, are allowable for Products. Claims of achievement alone are disallowed for Products.

7.2.4 Examples of acceptable claims, as applicable and consistent with 7.2.1, include but are not limited to those provided in Table 4.

Table 4. Examples of acceptable claims

<p>Entities and buildings</p>	<ul style="list-style-type: none"> ▪ [ENTITY]’s [BOUNDARY, e.g., facility] has been certified for having taken steps to reduce its carbon footprint and for having purchased and retired carbon credits in an amount sufficient to offset the remainder of its footprint for its Scope 1 and Scope 2 greenhouse gas emissions for the period from [DATE] to [DATE]. ▪ [ENTITY] has been certified for having taken steps to reduce its carbon footprint, and for having purchased and retired carbon credits in an amount sufficient to offset the remainder of its footprint for its Scope 1, Scope 2, and Scope 3 greenhouse gas emissions for the period from [DATE] to [DATE], and is committed to reducing and offsetting its carbon footprint through [DATE].
<p>Products</p>	<ul style="list-style-type: none"> ▪ [ENTITY]’s [PRODUCT] has been certified for having taken steps to reduce its cradle-to-gate carbon footprint and for having purchased and retired carbon credits in an amount sufficient to offset the remainder of its footprint for the period from [DATE] to [DATE], and is committed to reducing and offsetting its carbon footprint maintaining carbon neutrality through [DATE].
<p>Services</p>	<ul style="list-style-type: none"> ▪ [ENTITY]’s [SERVICE] has been certified for having taken steps to reduce its carbon footprint and for having purchased and retired carbon credits in an amount sufficient to offset the remainder of its footprint for its Scope 1 and Scope 2 greenhouse gas emissions for the period from [DATE] to [DATE]. ▪ [ENTITY]’s [SERVICE] has been certified for having taken steps to reduce its carbon footprint, and for having purchased and retired carbon credits in an amount sufficient to offset the remainder of its footprint for its Scope 1, Scope 2, and Scope 3 greenhouse gas emissions for the period from [DATE] to [DATE], and is committed to reducing and offsetting its carbon footprint through [DATE].

7.3 Private Label Claims

7.3.1 Private label owners shall be permitted to use the certification label as a pass-through certified claim only.

7.3.2 Private label owners shall obtain permission for private label use from the approved certification body and may be subject to administrative fees for using the certification label.

7.3.3 The approved certification body shall manage and monitor private label usage.

7.3.4 Private label owners are not permitted to make any changes to the final product before it is sold, or embellish any environmental claims associated with the product.

Appendix A: Global Warming Potential Values

The Global warming potential (GWP) values evaluated using a 100-year time horizon are listed below in Table A1. These are allowed for projects that primarily target the long-lived GHGs.

Table A1. Global warming potential (GWP) Values for Select Greenhouse gases

Greenhouse gas	GWP-100 Value from IPCC Sixth Assessment Report (AR6)
Carbon Dioxide (CO ₂)	1
Methane (CH ₄)	27.2 for non-fossil origin, and 29.8 for fossil origin
Nitrous Oxide (N ₂ O)	273
Chlorofluorocarbons	See IPCC AR6 WG I, Chapter 8, Table 7.SM.7
Hydrochlorofluorocarbons	See IPCC AR6 WG I, Chapter 8, Table 7.SM.7
Hydrofluorocarbons	See IPCC AR6 WG I, Chapter 8, Table 7.SM.7
Chlorocarbons and Hydrochlorocarbons	See IPCC AR6 WG I, Chapter 8, Table 7.SM.7
Bromocarbons, hydrobromocarbons, and halons	See IPCC AR6 WG I, Chapter 8, Table 7.SM.7
Fully fluorinated species	See IPCC AR6 WG I, Chapter 8, Table 7.SM.7
Halogenated alcohols, ethers, furans, aldehydes, and ketones	See IPCC AR6 WG I, Chapter 8, Table 7.SM.7
Miscellaneous compounds	See IPCC AR6 WG I, Chapter 8, Table 7.SM.7

Appendix B: Approved Carbon Credits

Carbon credits are calculated on a GWP-100 basis. Carbon credits must be tracked back to the original project(s) that led to GHG reductions or removal enhancements. If the original project cannot be identified, the carbon credit cannot be used as the basis of crediting.

In addition, for carbon credits to be valid for achieving carbon neutrality:

- ✓ Credits shall have been verified by a third-party verifier against an established protocol;
- ✓ Credits shall be generated from GHG reduction or removal enhancement projects;
- ✓ Projects generating the credits shall meet the criteria of additionality, leakage, and double counting as defined in the WRI GHG Protocol for Project Accounting and/or ISO 14064-2;
- ✓ Credits shall be from emission reductions that are permanent;
- ✓ Credits shall be retired on a public registry; and
- ✓ Credits should be aligned with the types and sources of GHG emissions.

Carbon credits that meet the criteria above can be procured from the systems listed below. Carbon offsets and insets from other systems can also be acceptable, provided that they can be shown to meet the above criteria.

- ✓ Clean Development Mechanism (Certified Emission Reductions)
- ✓ Gold Standard
- ✓ Verified Carbon Standard
- ✓ American Carbon Registry
- ✓ Climate Action Reserve
- ✓ California Cap and Trade Compliance Offset Program

Appendix C: Scope 3 GHG Emissions Categories

Table C1 below shall be used to determine the applicable Scope 3 categories.

Note: Scope 1 and 2 emissions are required for all options and types of subjects undergoing certification.

Table C.1. Applicable Scope 3 Categories

Scope 3 Categories	Option and Type of Subject Undergoing Certification		
	Table 1 - Carbon neutral Operations and Maintenance, 3 rd year onwards*	Table 1 - Carbon neutral Operations and Maintenance and Supply Chain, 6 th year onwards*	Table 3 - Events
1. Purchased goods and services	Required	Required	Required
2. Capital goods	Required	Required	Required
3. Fuel- and energy-related activities (not included in Scope 1 nor 2)	Required	Required	Required
4. Upstream transportation and distribution (if owned by client)	Required	Required	Required
5. Waste generated in operations	Required	Required	Required
6. Business travel	Required	Required	Required
7. Employee Commuting	Required	Required	Required
8. Upstream leased assets	Required	Required	Required
9. Downstream transportation and distribution (if owned by client)	Optional	Required	N/A
10. Processing of sold products	N/A	Required	N/A
11. Use of sold products	N/A	Required	N/A
12. End-of-life treatment of sold products	N/A	Required	N/A
13. Downstream leased assets	N/A	Required	N/A
14. Franchises	N/A	Required	N/A
15. Investments	N/A	Required	N/A

*Clients shall include all Scope 3 categories that are relevant.