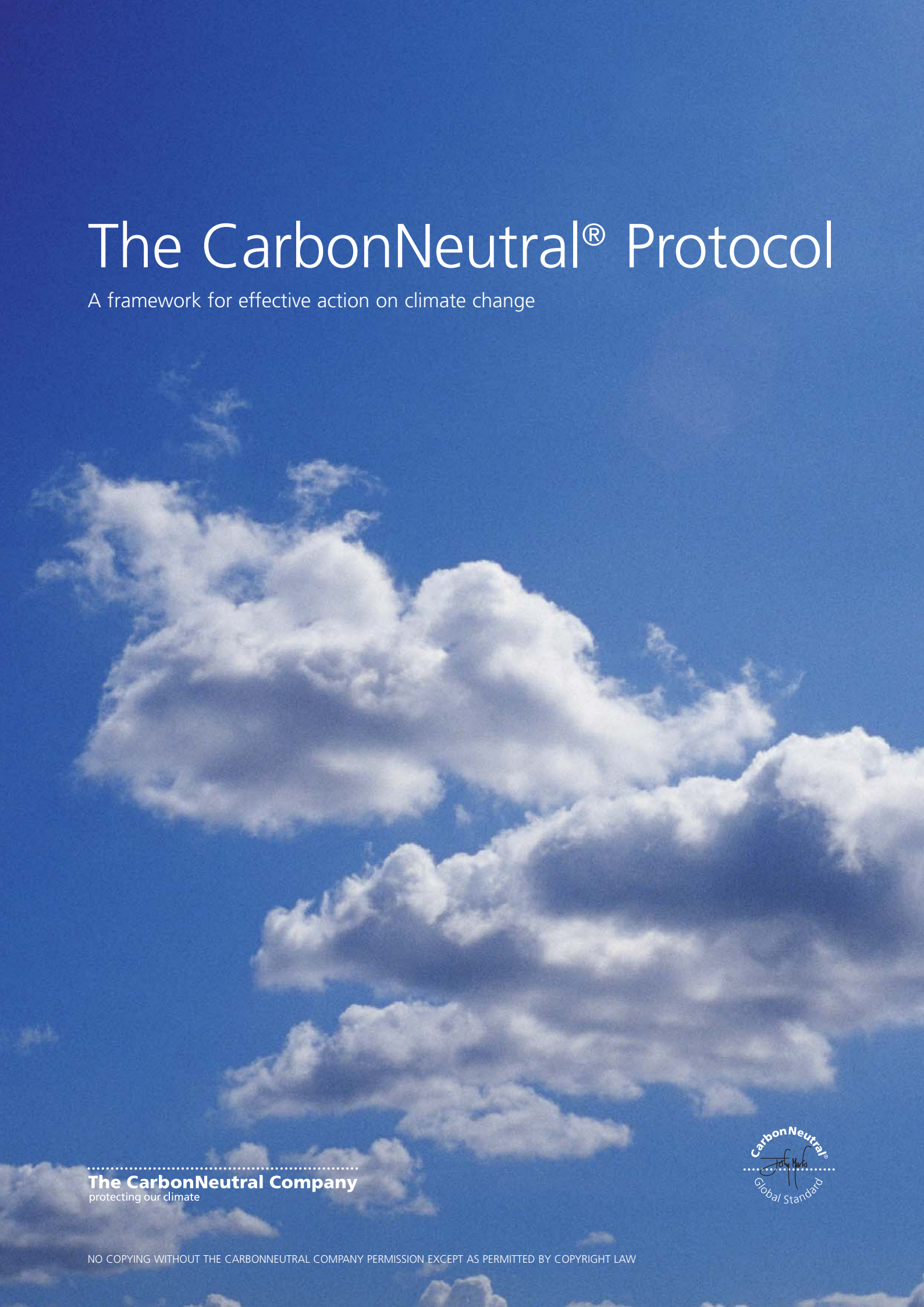
The CarbonNeutral® Protocol

A framework for effective action on climate change



The CarbonNeutral Company
protecting our climate

The CarbonNeutral Company recognises and supports the work of the following organizations in developing publicly accessible standards for carbon management.

This document replaces The CarbonNeutral Protocol version CNP 2006 (v1.2), and is in force from 1st July 2007. It is version CNP 2007 (v1.2), and will remain in force until further notice.

Publishing and copyright information
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Foreword

This document is the CarbonNeutral Protocol (CNP), a Proprietary Standard developed by The CarbonNeutral Company as an effective framework for organizations and individuals taking voluntary action on climate change.

This Proprietary Standard has been prepared and published by The CarbonNeutral Company, which retains its full ownership and copyright. The CarbonNeutral Company reserves the right to withdraw or amend this Private Standard at any time.

Acknowledgements

The CarbonNeutral Company wishes to acknowledge the substantial contributions to the development of the CNP from a number of individuals and their organizations.

Dr Richard Tipper of the Edinburgh Centre for Carbon Management has written a large part of the Protocol, and advised The CarbonNeutral Company on its continued improvement.

We thank the Independent Advisory Group (IAG) to The CarbonNeutral Company for their review, challenge, and advice to the company on its work in climate change and the evolution of the CNP. The membership of the IAG at the date of issue of this version of the CNP is Professor John Murlis (Chair), Melanie Eddis, Samantha Edgar, Charles Eyre, Mark Kenber, Alan Knight, Ben Stimson, Dr Richard Tipper, and Sally Uren.

Melanie Eddis led KPMG's independent review and verification of our adherence to the CNP over the period 2002-2006, and provided valuable advice on how the content and implementation of the CNP can be improved.

Tina Trickett of PwC and her team which co-ordinated our 2007 verification and review provided a detailed set of recommendations to improve the auditability of the CNP.

John Manoocherhi of Resource Vision provided valuable advice on how The CarbonNeutral Company should use its experience with the CNP to influence and accelerate the development of an independent global standard for carbon neutrality.

In developing this version of the Protocol, we contracted The British Standards Institute to help us professionalize the CNP, and we thank Bhavisha Patel and Quincy Lissaur for their work.

Our greatest debt of gratitude goes to the many hundreds of businesses and organizations, and tens of thousands of individuals from around the world that have chosen to work with us in applying the CNP to frame and support their voluntary actions on climate change.

Introduction

0.1 Origins of The CarbonNeutral Protocol

The CarbonNeutral Company contracted its first client in 1997 (then known as Future Forests) to provide services to business and individuals taking voluntary action on climate change. The Company recognizes that human-induced climate change (pre-compliance or beyond-compliance) is as one of the greatest threats faced by society in the 21st century and provides services which address this issue.

The immediate causes are emissions of greenhouse gases associated with fossil fuel combustion and land use change. Businesses and individuals need to make radical changes to the way they use energy if we are to stabilize atmospheric concentrations of greenhouse gases at levels that avoid serious damage to the ecosystems on which we depend.

Governments around the world are developing policies to address climate change, but much more needs to be done to ensure an effective transition to a sustainable low carbon economy. Sufficient progress can only be made if organizations and individuals decide to "own the problem", and to act accordingly. Businesses have an interest in early action to minimize exposure to market or regulatory pressures arising from climate change impacts.

The CarbonNeutral Company has developed the "CarbonNeutral" concept since its inception to help raise awareness of climate change among organizations and individuals through the following actions:

a) owning the problem – recognizing that actions have a consequence;

b) quantifying the impact – understanding which actions create emissions and how much;

c) avoiding emissions to meet meaningful reduction targets – reducing waste by investing and managing with carbon in mind and taking advantage of cleaner products and technologies;

d) reducing remaining CO_2 emissions through carbon offsets – doing something to address the impact and accepting a cost for this impact, while helping others to reduce emissions;

e) communicating effectively – informing others about the journey, being transparent and encouraging others.

The CarbonNeutral approach to carbon management has developed as a practical approach that has been used by a wide range of businesses, public sector organizations and individuals to take effective action on climate change beyond the minimum requirements of legislation. Organizations measure their carbon footprint, set stretching targets which either achieve net zero emissions immediately or over a period of time through a combination of reductions at source, and reductions delivered through carbon reduction projects elsewhere in the world, also known as carbon offset projects.

The CarbonNeutral Protocol describes the requirements for achieving CarbonNeutral status and controls employed by The CarbonNeutral Company to ensure the correct use of CarbonNeutral logos. The CNP also sets out the quality requirements for projects and schemes that produce offset credits that may be applied to make activities or entities CarbonNeutral.

The CarbonNeutral Company believes that going CarbonNeutral should be viewed as a long-term commitment towards becoming a zero greenhouse gas (GHG) emitting organization. However, given the limited availability of zero carbon energy and materials, carbon offsetting has an important part to play in the short and medium term.

0.2 Rationale and principles underpinning the CarbonNeutral Protocol

0.2.1 The rationale for action on climate change

The atmosphere is fundamentally important as a global common for all, held in stewardship for present and future generations. Climate plays a critical role in shaping human society, the global economy, and the natural world. Present and future generations have the right to a climate that does not diminish socioeconomic opportunities or negatively impact on the functioning of natural systems as a result of human activity.

Climate change is an urgent problem that requires an internationally coordinated, collaborative response directed at substantially reducing global GHG emissions within a timeframe that minimizes the risk of serious impacts. The transition to a low GHG economy will involve all levels of government, the private sector, non-governmental organizations and others and requires a diversity of approaches reflecting the range of environmental and economic challenges involved.

Whilst fossil-fuel based industrialization has brought benefits to large parts of human society, much of the world still lacks access to sufficient energy and hence

the need for global emissions reduction should be pursued in a manner which equitably reconciles development goals and climate protection.

0.2.2 The core principles of responsible action

Whilst individuals, companies and governments share the responsibility to use energy efficiently and to strive to minimize GHG emissions, we are guided by the principles of:

- 'Polluter pays' – i.e. those with greater emissions have a greater onus upon them to show leadership.
- Common but differentiated responsibility – i.e. the more affluent the individual, company or government, the greater their potential ability to reduce greenhouse gas emissions.
- Contraction & Convergence – a concept first defined by the Global Commons Institute, whereby the responsibility for stabilizing climate impacts is shared equitably among nations based on their historical contributions to greenhouse gases, and consideration of the global concentration of gases at which stabilization will be secured.

0.2.3 CO_2 reductions through offsetting

Government regulation and appeals for public behaviour change will not be sufficient to achieve the carbon reductions needed at the speed required.

Therefore, the full range of solutions available to us is required to facilitate the transition to a low GHG economy, including greater energy efficiency, renewable energy, the use of less greenhouse-gas intensive forms of energy, environmentally sound technologies, protection and enhancement of carbon sinks and reservoirs, sustainable agriculture, and improved waste management.

The most cost-effective measures need to be prioritized to reduce emissions, and carbon offsetting has a vital role to play because it:

- provides an immediate response to the need for material reductions in global greenhouse gas emissions;
- uses principles of efficient markets to identify and enable those reductions wherever they can be made fastest and at the lowest cost;
- speeds progress to a low / no carbon economy by enabling additional investment in carbon reduction technologies over and above that achieved by Government regulations;
- establishes a 'price for carbon' which promotes investment in cleaner technologies and processes, and in low carbon assets;
- enables those who are not obliged to take action to set and meet meaningful reduction targets by fully or partially balancing out their greenhouse gas emissions;
- engages and communicates with individuals and organizations about the impact that they can make towards solving climate change.

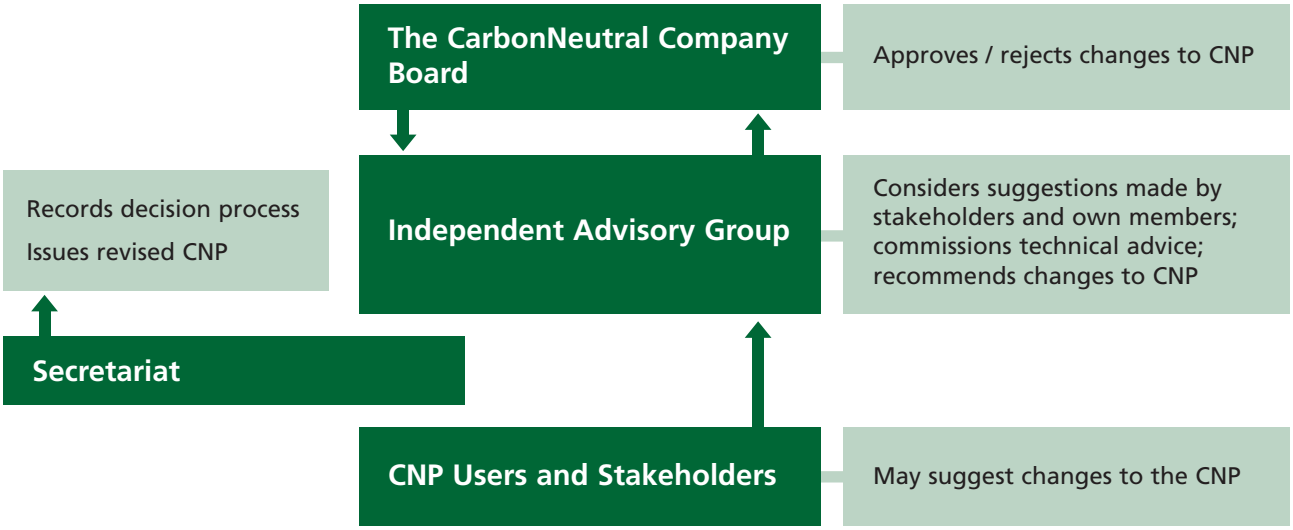
0.3 Governance of the CarbonNeutral Protocol

The Board of The CarbonNeutral Company is ultimately responsible for the development and application of the CNP on behalf of the clients of the company.

The Board looks to the The CarbonNeutral Company's Independent Advisory Group (IAG) to guide the development of the CNP. The IAG is appointed by The CarbonNeutral Company, and consists of independent expert members, representatives of organizations interested in promoting effective action on climate change, and The CarbonNeutral Company's clients. The members of the IAG are listed on the The CarbonNeutral Company website.

The IAG considers suggestions made by users and other stakeholders and makes recommendations to The CarbonNeutral Company for changes to the CNP. The IAG may commission / seek technical advice regarding the implications of changes to the CNP prior to making a recommendation.

Figure 1 – Management of the CarbonNeutral Protocol



0.4 Use of the CarbonNeutral logo and its derivatives

The CNP governs the use of the CarbonNeutral logo and its derivatives and related marks of which there are examples below.

The CarbonNeutral logo and its derivative and related marks are owned by The CarbonNeutral Company and may not be used until The CarbonNeutral Company has provided written approval to an applicant, setting out the terms and conditions of use.

The CarbonNeutral Company
protecting our climate

CarbonNeutral® flights

CarbonNeutral® print production

1 Scope

This document is the CarbonNeutral Protocol (CNP) and provides guidance and requirements covering:

- the measurement of greenhouse gas emissions (conducting a carbon footprint);
- setting greenhouse gas reduction targets and developing reductions plans;
- selecting carbon offset projects and managing carbon offset transactions;
- communicating about carbon management to key audiences.

This document is intended for operators and verifiers of CarbonNeutral programmes.

Text written with this background is a requirement of the CarbonNeutral Protocol.

2 Terms and definitions

For the purposes of this Proprietary Standard, the following terms and definitions and abbreviations apply.

AAUs Allocation Allowance Unit under the Kyoto Protocol

allocation pre-assignment of anticipated carbon offset certificates to a given CarbonNeutral initiative on the basis of a contract for delivery with a project developer/owner or other carbon offset supplier

CarbonNeutral® the registered trademark of The CarbonNeutral Company

CarbonNeutral the net greenhouse gas emissions associated with an organizational unit, product, service or process are zero, through a combination of direct (internal) emission reducing actions and indirect (external) offsetting actions

NOTE *The appropriate logo should be used in conjunction with explanatory text denoting to what entity or activity it applies. The main applications of the CarbonNeutral Logo are shown in Annex A, with details of activities to be offset for each of these applications.*

CarbonNeutral Initiative any programme as listed in Annex A qualifying for the application of the CarbonNeutral logo

Carbon Registry publicly accessible carbon offset transaction database listing transactions associated with CarbonNeutral Initiatives

CCBA Climate Community and Biodiversity Alliance

CERs Certified Emission Reductions under the Kyoto Protocol's CDM

CDM Clean Development Mechanism under the Kyoto Protocol

DOE Designated Operational Entity as defined under the Kyoto Protocol

EMAS European Union's Eco-Management and Audit System

ERPA Emission Reduction Purchase Agreement

ERUs Emission Reduction Units under the EU ETS

EU ETS European Union Emissions Trading Scheme

GHG Greenhouse Gas

NOTE *One of the 6 Kyoto gases – carbon dioxide, hydroflourocarbons, methane, nitrous oxide, perflourocarbons, and sulphur-hexaflouride.*

Gold Standard Certificates carbon offset certificates issued by the Gold Standard Foundation

NOTE *See www.cdmgoldstandard.org for more information.*

independent entity a qualified technical advisor not connected to the operator other than through a service contract

LCA (studies) Life Cycle Assessment of a product or service

project attribute profile a summary of key characteristics of the project, such as level of additionality, technical risk and local benefits

NOTE *See Annex C for details.*

Project Design Document (PDD) a document describing design, the location, context and proposed operational details of an emission reduction project

NOTE *A PDD includes a description of the technology being used, the means by which GHG emissions are being reduced relative to a baseline, the conditions pertaining to additionality, project risks. The PDD is a key source of information used to determine the eligibility of a project.*

qualification report an independent report establishing that a project meets relevant requirements in the CarbonNeutral Protocol.

RECs Renewable Energy Certificates as defined by regulation in the US.

RMUs removal unit of one tonne of carbon dioxide equivalent by ecosystems under the Kyoto Protocol

ROCs Renewable Obligation Certificates as defined by regulation in the UK.

SME Small or medium-sized enterprise.

supply contract a contract between a project developer and a carbon offset purchaser to supply an agreed quantity of carbon offsets over a specified period

The CarbonNeutral Company is a UK registered company limited by guarantee with offices in London, New York, and San Fransisco.

the operator the entity operating a CarbonNeutral programme

NOTE *An example of this is The CarbonNeutral Company or another independent entity approved to apply the CNP.*

VERs Verified Emission Reductions – not under Kyoto or other regulated scheme

3 Application of the CarbonNeutral Protocol

Organizations undertaking a CarbonNeutral initiative[1] according to this Protocol shall follow one of the following options:

a) **Option 1:** The CarbonNeutral Company Group Scheme

The CarbonNeutral Company operates its own group scheme as follows:

- The CarbonNeutral Company organizes climate change assessment / monitoring system;
- The CarbonNeutral Company co-ordinates emission reduction plan;
- The CarbonNeutral Company co-ordinates development of a carbon offset plan;
- The CarbonNeutral Company sources and allocates carbon credits, as required to offset the emissions specified in the offset plan;
- The CarbonNeutral Company organizes verification procedures for all organizations within the group;
- The CarbonNeutral Company provides use of CarbonNeutral logos and communications package;
- The CarbonNeutral Company organizes registration on the CarbonNeutral Register.

b) **Option 2:** Independent route

Through the independent route, an organization shall undertake the following actions:

- its own climate change assessment;
- establish and maintain its own emission reduction plan;
- develop and maintain a plan to offset specified unavoidable;
- emissions;
- acquire and retire suitable carbon offset credits necessary to offset the emissions specified in offset plan;
- organize verification of its compliance with the requirements of the CarbonNeutral Protocol

NOTE *Verification statement by any ISO 14001 accredited auditor, or CNP accredited auditor will be accepted.*

- submit verification statement(s) and relevant registration information to The CarbonNeutral Company;
- sign agreement for use of CarbonNeutral logos and inclusion on the CarbonNeutral Register (contact The CarbonNeutral Company for details).

c) **Option 3:** CarbonNeutral Protocol Approved Group Scheme

The CarbonNeutral Company may approve a 3rd party group scheme, which operate on the same basis as the The CarbonNeutral Company group scheme (contact The CarbonNeutral Company for further details).

Under each of these options *the Operator*[2] is the organization responsible for ensuring compliance with the CNP.

1) The CarbonNeutral Company has a trademark for the term "CarbonNeutral", so any unauthorized use of this term may result in prosecution. If your organization uses the CNP as a basis for an action plan but does not wish to formally register a CarbonNeutral initiative it should not make any claims implying that its initiative is compliant with the CarbonNeutral Protocol.

2) In Option 1 The CarbonNeutral Company is the operator.

4 Guidelines and Requirements for CarbonNeutral Programmes

4.1 Preparing for a CarbonNeutral initiative

Organizations planning a CarbonNeutral initiative should consider the following questions:

a) Leadership

- Who is going to act as the leader of the initiative?
- Which parts of the organization are involved?
- What are the roles and responsibilities?

b) Objectives

- What are the organization's objectives in undertaking a CarbonNeutral initiative?
- How will success be measured?

c) Quantification

- Which activities of the organization are going to be assessed?
- What systems for monitoring and reporting are going to be developed?

d) Reducing

- At what speed will the organisation reduce its carbon footprint:
- does it plan to achieve net zero status immediately or over time?
- how will it prioritize action to achieve its target reductions?
  - Which sources of GHG emissions are going to be the focus of emission reduction efforts?
  - What sorts of technologies or practices will be used?
- Who will be involved?

e) Offsetting

- Which emissions are going to be offset?
- What types of instruments or projects are preferred?

f) Communication

- Who are the main targets of communication?
- What are the main messages?
- What channels of communication will be used?

4.2 Quantification

4.2.1 Why quantify GHG emissions?

Quantification of GHG emissions is an important first step because decisions on what reductions can be made and what action to take in relation to any unavoidable emissions should be based on credible evidence.

4.2.2 Approach and guidelines

Most organizations approach quantification through an initial assessment of the GHG emissions associated with their business. This initial assessment can provide a basis for establishing on-going monitoring systems and for setting targets for reducing emissions. Early assessments can also provide benchmarks to compare relative greenhouse gas performance between business units or competitors.

Increasingly, companies are interested in the climate change impacts of their products and services and are extending their quantification and monitoring systems to measure and report the lifecycle greenhouse gas impacts of products and services. As awareness of the greenhouse gas impacts of alternative products increases, consumers may be encouraged to select lower carbon intensity goods and services[3)].

Guidelines for quantification and monitoring of greenhouse gas emissions are as follows:

a) be clear and transparent about the scope of the assessment;

b) be aware of the uncertainties and variability associated with quantifying emission from alternative types of data;

c) provide feedback to information providers within the organization, so that they understand the relevance of the data being provided;

d) keep a clear record of all the assumptions and calculations used in the quantification of emissions;

e) establish a regular process to repeat data collection and assess changes over time relative to a benchmark or starting point.

3) Carbon intensity is a measure of the amount of GHG produced per unit of product, service or utility.

4.2.3 Requirements for GHG quantification

4.2.3.1 Organizations undertaking CarbonNeutral initiatives shall assess relevant GHG emissions according to the relevant publications provided in Annex F.1 and F.2. The boundaries of the GHG assessment required for different types of CarbonNeutral initiative are listed in Annex A. Estimates of emissions to be offset shall be based on activity data not less than 24 months old.

4.2.3.2 Organizations undertaking CarbonNeutral initiatives (except events and promotions) should report the against the performance benchmarks, as shown:

a) All organizations should undertake GHG assessments annually. Progress is assessed relative to benchmarks or reference points and the relevance of benchmarks is assessed every 2 years.

b) It is recommended that all large (non SME) organizations and publicly quoted companies obtain independent verification[4] accuracy, scope of emissions, level of assurance of their assessment/monitoring system within 2 years of starting a CarbonNeutral initiative.

c) All locations housing staff of more than 50 should report on annual CO_2 emissions associated with fuel and electricity use.

d) All organizations supplying CarbonNeutral products should undertake a Product Lifecycle GHG Assessment in accordance with the appropriate standards listed in Annex F. Product Lifecycle Assessments should be reviewed every 2 years.

4.3 Reducing

4.3.1 Why reduce?

To avoid the risk of serious damage to the environment, GHG emissions may need to be reduced to below 60 % of their 1990 levels by 2050. The main emphasis of climate change initiatives therefore should be on seeking and implementing the most cost-effective measures to reduce GHG emissions in line with this scientifically informed target.

4.3.2 Approach and guidelines

The practical and economic feasibility of actions to reduce greenhouse gas emissions varies considerably between organizations. Low carbon technologies are constantly evolving, so organizations should take various economic and technical considerations into account in deciding when, where and how to adopt new technologies, e.g., incremental replacement of equipment or wholesale restructuring.

The CNP does not prescribe specific emission reduction actions to be undertaken over specific timeframes. Also the CNP does not impose specific emission reduction targets, as what may be straightforward for one organization may be impossible for another.

Organizations undertaking a CarbonNeutral initiative should set a meaningful target for its overall reductions and develop a plan to deliver against its targets, taking into consideration the main sources of GHGs from the organization's activities and its products and the likely cost-effectiveness of alternative emission reduction actions.

The CarbonNeutral approach allows an organisation to decide the balance between reductions at source (internal reductions within the boundaries of the organisation) and external reductions delivered through offsets. As carbon offsets provide a 'shadow price of carbon', organisations are able to use standard business practices to evaluate the net present value of reductions at source vs external reductions through the purchase of carbon offsets.

Internal emission reducing actions that should be considered include:

a) Buildings:

- energy efficiency in buildings, e.g., heating, cooling, lighting;
- refitting of buildings to improve efficiency;
- design and construction of new buildings;
- use of renewable energy, e.g., wind, hydro, wave, biomass, geothermal;
- use of lower carbon intensity energy, e.g., switch from oil / coal to natural gas.

b) Manufacturing processes:

- measures to increase the efficiency of energy used in manufacturing, e.g., heating, cooling, compression, drying, sorting, cutting, shaping, chemical processes;
- measures to reduce the emission of greenhouse gases from manufacturing processes, e.g., methane, nitrous oxide, HFCs, SF6;

4) Independent verification by auditors accredited to award either ISO 9001 or ISO 14001, or EMAS is acceptable.

- use of renewable energy, e.g., wind, hydro, wave, biomass, geothermal;
- user of lower carbon energy, e.g., switch from oil / coal to natural gas.

c) Extractive processes:

- minimize disturbance of soils and rocks;
- design features to reduce energy requirements, e.g., drilling, pumping;
- capture, re-inject or use methane.

d) Transportation / logistics:

- improved logistics, efficiency of transportation;
- modal shift to reduce greenhouse gas emissions, e.g., road to rail; air to rail; rail to sea;
- reduce travel requirements through use of communications/digital technology, more local sourcing;
- use of more efficient vehicles;
- use of lower carbon intensity fuels, advanced lubricants;
- improved vehicle maintenance and driving.

e) Design of products:

- design of products that require less greenhouse gas emissions in their manufacture, use and disposal, e.g., consider the embodied energy, carbon intensity of materials, energy efficiency use, ability to use lower carbon intensity energy sources; reusability, recycleability.

f) Agriculture and forestry:

- use minimal tillage and other cultivation methods to conserve and increase soil carbon;
- handle farm waste so as to minimize emissions of methane;
- consider technologies and practices to reduce methane emissions from ruminants;
- select and use fertilizers more effectively to minimize emissions of nitrous oxide;
- make effective use of forest and farm residues, e.g., for heating;
- manage forests to ensure their continued health and carbon storage capacity.

When considering which emission reducing actions to adopt, organizations should also consider the potential impacts on the natural environment (eg. air quality, water quality, biodiversity) on communities (eg. health and safety, aesthetics) and on the economy (eg. employment).

GHG reduction plans should be reviewed periodically to assess progress against planned actions and to assess the feasibility for further reductions, taking account of the availability of new technologies, enabling policies and incentives provided by government and the overall business context.

Organizations whose products are responsible for significant GHG emissions (either through direct combustion or by use or disposal) should consider actions to reduce the impacts of these products through improved design or formulation.

It is recommended that a director or senior manager should be given the responsibility to develop and implement the plan for reducing emissions.

For larger organizations, independent verification of the extent of implementation of GHG reduction plans is recommended.

4.3.3 Requirements for internal GHG reductions

4.3.3.1 Organizations undertaking CarbonNeutral initiatives (except CarbonNeutral events, promotions and construction projects) shall develop and maintain a GHG reduction plan. The status of the GHG reduction plan shall be reported using the template in Annex E.

4.3.3.2 GHG reduction plans shall be updated periodically, not less than every 3 years.

4.4 External CO_2 reductions (offsetting)

4.4.1 Why use offset?

Given the limited availability of zero carbon energy and materials, most organizations will be unable to reduce greenhouse gas emissions associated with their activities and/or products to zero in the short-term through internal changes alone.

Offsetting by buying and retiring carbon credits allows businesses to recognize and do something positive in relation to those emissions that remain. Undertaking offsetting actions on a voluntary basis can have a number of positive effects:

a) It shows stakeholders that the organization recognizes the full extent of its impacts and is prepared to take action to address them;

b) By putting a price on climate change impacts it adds focus to actions to reduce emissions;

c) Communication of the offset initiative can help to engage and educate important stakeholders, such as staff and customers;

d) By supporting projects that offset GHG emissions, organizations can provide local social and environmental benefits and help to stimulate the take-up of low carbon technologies.

The practice of offsetting greenhouse gas emissions has been questioned by some organizations on the grounds that it might be used as an excuse to avoid reducing emissions. The evidence is different: offsetting can provide an energizing and engaging element, and can mobilize additional resources for reducing emissions. At the same time it enables projects that reduce GHG emissions to flourish.

4.4.2 Approach and guidelines

There is no "perfect solution" for offsetting[5] greenhouse gas emissions. A variety of approaches are possible, each with their own strengths and weaknesses. Table 1 summarizes some typical strengths and weaknesses of alternative offset measures.

Table 1 – Typical strengths and weaknesses of alternative offset measures

Offset mechanisms	Strengths	Weaknesses
EU Allowances	• Government-backed system • Scaleable • Simplicity	• Not traceable to specific emission reduction measures • Additionality depends on allocation
CDM / JI Certificates	• Government recognition • Rigorous technical analysis and certification	• Mainly industrial projects • Limited availability • High transaction costs
VERs based on renewable energy projects in Annexe 1 countries	• Good technical basis	• Most not scaleable • Many already undertaken to fulfil legal requirements
Forestry and land use in Europe	• Readily scaleable • Local social and environmental benefits	• Risk of reversibility
Renewable energy projects in developing countries	• Social benefits (poverty reduction, access to energy)	• Technical risks
Forestry projects in developing countries	• Biodiversity and poverty reduction benefits	• Risk of reversibility

5) It is important to distinguish between offsetting for voluntary purposes and trading to meet a compliance requirement. In the case of legal compliance a company may buy or sell whatever legal instruments are most cost-effective to meet a target. In the case of offsetting for CarbonNeutral or other voluntary purposes, projects offsets are purchased to compensate for a specific emission and may not be re-sold.

Definitions of "good practice" in the selection and use of different types of offsets are still under discussion, and the CNP advocates a diversity of approaches to maximize the potential for "learning by doing" and innovation. Organizations are encouraged to consider which type of offset method best suits their situation, and should note that it is possible to use more than one type of instrument within an offset plan.

4.4.3 The CarbonNeutral principles for carbon offsetting

The CNP is based on principles which state that carbon management programmes should use carbon offsetting to:

- complement actions which reduce greenhouse gas emissions at source;
- ensure that net zero reduction targets, which are consistent with a CarbonNeutral end state, are met;
- enable organizations and individuals to use the most cost effective approaches to reducing their emissions.

When offsetting is used to meet stretching targets its application should be communicated clearly, making clear and transparent:

- the total emissions associated with the organization, product or service;
- the emissions that are being offset;
- the other actions being taking to reduce greenhouse gas emissions;
- any uncertainties and or risks associated with the estimate of carbon benefits from the offset projects and their durability.

Where possible, CarbonNeutral initiatives seek to give preference to offset projects that:

- are not adequately supported by existing programmes or legislation;
- improve livelihoods and reduce poverty in developing countries;
- help vulnerable societies adapt to climate change;
- contribute to the Millennium Development Goals;
- contribute to the Convention on Biological Diversity and the UN Convention on Desertification.

4.4.4 Requirements for offsetting

4.4.4.1 Organizations undertaking CarbonNeutral initiatives shall declare the emissions to be offset in each calendar year according to boundaries for each type of initiative and application of the CarbonNeutral logo described in Annex A.

4.4.4.2 Organizations undertaking CarbonNeutral initiatives shall use eligible instruments, listed in Table 2, to offset relevant GHG emissions. In the case of compliance GHG abatement instruments, the entities responsible for assuring the quality of emission reduction activities are the corresponding governmental and international agencies. In the case of Voluntary Sector Offset projects, the eligibility requirements for each project type and method of crediting are shown in Table 2 and the corresponding quality control checks are shown in Annex B.

4.4.4.3 Voluntary Sector Offset projects shall be assessed by independent expert advisors using the checks listed provided in Table 2, and described in detail in Annex B, prior to completion of the Emission Reduction Purchase Agreement (ERPA).

4.4.4.4 The operator shall conclude negotiation of an ERPA prior to making offset instruments available for allocation.

4.4.4.5 The operator shall ensure that buyers are provided with accurate information about the offsets being offered, including:

a) the type of instrument;
b) the type of certifying / verification scheme;
c) the regulatory status;
d) the type of activity undertaken;
e) the timescale and vintage of carbon benefits;
f) the risks of reversal or non-delivery;
g) the social and other sustainability benefits and impacts.

The operator shall also ensure that buyers are provided with accurate information about the process for replacement of offsets, if this becomes necessary.

4.4.4.6 Carbon offset projects which are selected for CarbonNeutral programmes will conform to the following criteria:

Real
Emission reductions and removals and the project activities that generate them shall be proven to have genuinely taken place.

Measurable
Emission reductions and removals shall be quantifiable using recognized measurement tools (including adjustments for uncertainty and leakage) against a credible emissions baseline.

Permanent
Emission reductions and removals shall be proven to be permanent. Where reductions/removals are generated by projects that carry a risk of reversibility, adequate safeguards should be in place to ensure that the risk of reversal is minimized and that, if any reversal occur, a mechanism is in place that guarantees the reductions/removals will be replaced or compensated.

Additional
Project-based emission reductions and removals shall be additional to what would have happened if the project had not been carried out (over and above 'business as usual').

Independently verified
Emission reductions and removals shall be verified by an approved Independent Entity with the expertise necessary in both the country and sector in which the project is taking place.

Unique
It is essential that no more than one credit is associated with a single emission reduction or removal and therefore carbon credit transactions shall be recorded on publicly accessible Carbon Registries.

4.4.4.7 Offset instruments shall be delivered to the operator for retirement within the maximum delivery period for each instrument, as listed in Table 3.

4.4.4.8 Non-independently certified (i.e. an offset instrument not created under an independently managed scheme, such as for example, Gold Standard) offset instruments listed in Table 4, shall be delivered to The CarbonNeutral Company using a standard certificate of transfer. The format for this certificate is provided in Annex D.

4.4.4.9 The operator shall retire delivered offset instruments that have previously been allocated within 28 days of receipt by publication on the CarbonNeutral Register.

4.4.4.10 The operator shall ensure that carbon offset supply contracts include adequate provision for monitoring of performance. If project monitoring or other information reveals project failure or underperformance the operator shall investigate and, if necessary, replace carbon offset instruments, and shall revise the information on the CarbonNeutral Register accordingly.

4.4.4.11 An independent assessor shall complete the Qualification Report, based upon information provided by project developers and other sources. The specific requirements for projects in each of the The CarbonNeutral Company's voluntary sector offset programmes are set out in full in Table B.1, Annex B.

Table 2 – Eligible offset instruments

Eligible offset instruments	Independent certification	Required checks and documentation prior to contract conclusion		
		Qualification Report[a]	Project Design Document	Attribute profile
Compliance instruments				
EU Allowances	Yes	No	No	No
Certified Emission Reductions (CERs)	Yes	No	Yes	Yes
Emission Reduction Units (ERUs) [from 2008]	Yes	No	Yes	Yes
Voluntary Sector Offsets (VERs)				
Small-scale Methane Projects	No	Yes	Yes	Yes
Small-scale Renewable Energy Projects	No	Yes	Yes	Yes
Community Energy Efficiency Projects	No	Yes	Yes	Yes
European Native Woodland Projects	No	Yes	Yes	Yes
Virtual CDM Projects	No	Yes[b]	Yes	Yes
Plan Vivo	Yes	No	Yes	Yes
Gold Standard VERs	Yes	No	Yes	Yes
Voluntary Carbon Standard Projects	Yes	No	Yes	Yes

a) Details of the qualification checks carried out by independent advisors are shown in Annex B.

b) The qualification check report for Virtual CDM projects will simply be to confirm that the documentation is in order, that the validating entity was competent and to summarize the project attributes.

Table 3 – Maximum timeframe for delivery and retirement of offset certificates from date of start of relevant CarbonNeutral initiative

Type of offset certificate	Ex-post or Ex-Ante crediting	Timeframe for certificate delivery (years)
Compliance instruments		
EU Allowances	NA	1
Certified Emission Reductions (CERs)	EP	6
Emission Reduction Units (ERUs) [from 2008]	EP	6
Voluntary Sector Offsets (VERs)		
Small-scale Methane Projects	EP	6
Small-scale Renewable Energy Projects	EP	6
Community Energy Efficiency Projects	EP	6
European Native Woodland Projects	EA	1
Virtual CDM projects	EP	6
Plan Vivo	EA	1
Gold Standard VERs	EP	6
Voluntary Carbon Standard Projects	EP	6

Table 4 – General eligibility requirements for Non-Certified Voluntary Offset Projects

Type	Types of projects	Eligibility Requirements[a)]
Virtual CDM	Any CDM-eligible activity	• Validation by a registered DOE or an accredited entity or other competent entity, that a project is CDM equivalent, with the exception of host country approval. In the case of validation by a non DOE or ISO 14064 accredited entity, an independent entity will perform a 'shadow' validation of the first 3 validation reports to establish the competence of the entity. • This includes VERs from CDM registered projects prior to date of CDM registration. • Validation may be done 'ex post', e.g., at the point of first verification. In this case an independent entity will perform a qualification check prior to The CarbonNeutral Company's contracting with the project. • The project owner shall undertake to register all offsets produced and/or sold by the project either internally or on a 3rd party register. This information shall be provided to the verifier.
Small-scale Renewable Energy Projects	Small-scale Renewable energy projects; includes wind, wave, solar, hydro and biomass	• Where there is an applicable CDM small-scale methodology, the project shall meet these requirements. • Where there is no CDM small-scale methodology the maximum scale is 15MW. ***NOTE*** *Excludes projects displacing grid electricity produced by EUETS generator or projects producing unretired ROCs.*
Community Energy Efficiency	Small-scale, Non-industrial energy efficiency projects, generally in the public, domestic or SME sectors.	• Where there is an applicable CDM small-scale methodology, the Project shall meet these requirements. • Where there is no CDM small-scale methodology the maximum scale is 15MW. ***NOTE*** *Excludes projects displacing grid electricity produced by EUETS generator.*
European Native Woodlands	Non-plantation forestry and land use projects	• Non-commercial woodland creation, community forestry, reforestation.
Small-scale Methane Projects	Methane capture projects	• Where there is an applicable CDM small-scale methodology, the Project shall meet these requirements. • Where there is no CDM small-scale methodology the maximum scale is 60 ktCO2e/yr.

a) Detailed requirements for each project type are set out in full in Annex B.

4.5 Communication

4.5.1 Why communicate?

Communication is an essential part of climate change initiatives because in the long run efforts to reduce GHG emissions are unlikely to be sustainable if they do not gain acceptance from key stakeholders including customers, staff, suppliers and investors.

4.5.2 Approach and guidelines

Clear and accurate communication about CarbonNeutral initiatives is essential in order to maintain trust in the participating organizations and the credibility of the scheme. Organizations should clearly communicate the following points:

a) Climate change is a significant threat to our prosperity, the welfare of future generations and natural ecosystems.

b) The main means to address climate change is to reduce GHG emissions from fossil fuel combustion and other industrial processes.

c) Combating climate change is everyone's responsibility.

d) The GHG impacts of the organization's activities.

e) The GHG impacts of products (if known).

f) What the organization is doing to reduce its GHG emissions and how effective these emission reduction efforts have been.

g) What aspects of the organization's business are being made CarbonNeutral

h) What projects are being used to offset GHG emissions, and the strengths and weaknesses of these projects.

4.5.3 Requirements for communication

4.5.3.1 Organizations undertaking CarbonNeutral initiatives shall provide an accurate description of the type of CarbonNeutral initiative being undertaken, according to the applications listed in Annex A.

4.5.3.2 The operator shall communicate to organizations undertaking CarbonNeutral initiatives the strengths and weaknesses of different types of carbon offset projects.

4.5.3.3 The operator shall publish and maintain through annual updates accurate data about CarbonNeutral initiatives on the public CarbonNeutral Register, specifically:

a) Organizations undertaking CarbonNeutral initiatives and type of CarbonNeutral initiative.

b) Status of offset instruments (contracted, delivered, pending or cancelled).

NOTE *Allocated amounts will be cancelled if they are not delivered.*

c) Description of each project used to supply GHG offset instruments.


The CarbonNeutral Company
protecting our climate
Bravington House, 2 Bravington Walk, Regent Quarter, King
T +44 (0)207 833 6000 F +44 (0)207 833 6049 email info
The CarbonNeutral Company Limited Registered in England No 02979872 VAT No 728827
The CarbonNeutral Company

Annex A (normative) **CarbonNeutral definitions and applications of the logo**

A.1 Applications

Table A.1 – Applications of the CarbonNeutral logo and definitions

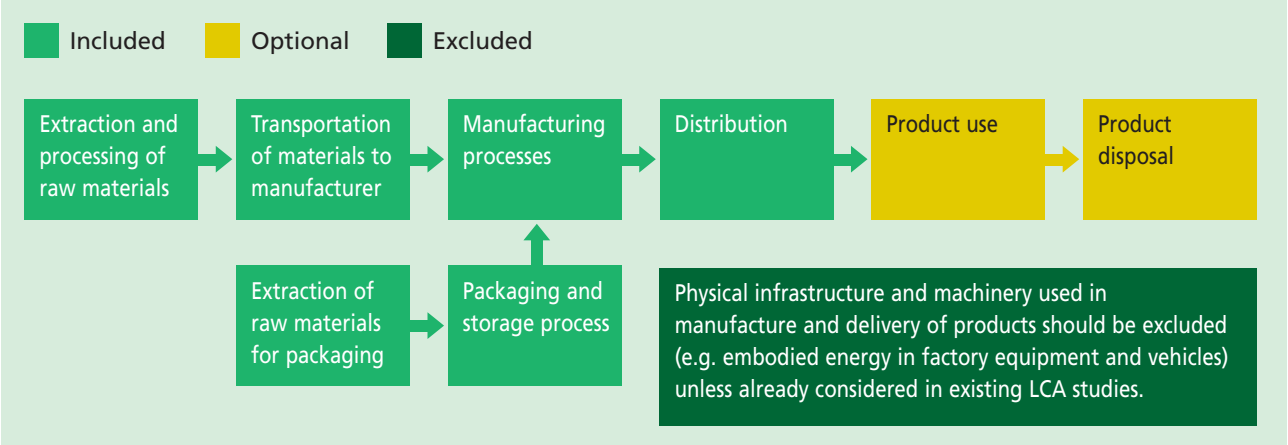
Application	A Commitment to:	
CarbonNeutral Organization	• Quantify GHG emissions according to the guidelines given in the relevant publications, see Annex F.	• Develop and document a plan to reduce GHG emissions.
Offset the following sources of GHG emissions for all sites owned or under direct management control: a) Direct emissions of GHGs from combustion of fossil fuels (and other process emissions) and company owned vehicles (WBCSD-WRI Scope 1); b) Indirect GHG emissions from the generation of imported electricity and heat (WBCSD-WRI Scope 2); c) GHG emissions associated with business travel and transportation of company-owned goods by non-owned vehicles (WBCSD-WRI Scope 3); and, GHG emissions associated with the disposal of waste (WBCSD-WRI Scope 3).		
CarbonNeutral Product	• The producer has quantified GHG emissions associated with the production and/or use of the product according to the guidelines given in the relevant publications, see Annex F.	• The producer has a plan to reduce GHG emissions from production processes and/or future products.
All significant GHG emissions over the quantifiable parts of the product life cycle production have been offset (see Figure A.1). The following sources of emissions shall be offset: a) GHG emissions associated with the extraction, processing and transport of raw materials. b) GHG emissions associated with manufacturing, packaging and storage of the product (including GHG emissions from imported electricity used in the process but excluding emissions associated with the manufacture of processing machinery or infrastructure for processing plants). c) GHG emissions associated with the distribution of the product. d) Optional GHG emissions associated with product use and disposal. Organizations shall indicate whether GHG emissions associated with the use and/or disposal of the product are also offset.		
CarbonNeutral Service	• The service provider has quantified GHG emissions associated with the delivery of the service.	• The producer has a plan to reduce GHG emissions from facilities or process associated.
All significant GHG emissions associated with the production and/or use of the service have been offset. The following sources of emissions shall be included: a) Direct and indirect GHG emissions from sites used to deliver the service; b) GHG emissions associated with transportation involved with the provision of the service. c) GHG emissions associated with the manufacture, delivery and disposal of products consumed in the provision of the service.		

Table A.1 – Applications of the CarbonNeutral logo and definitions (continued)

CarbonNeutral Event	• The event organizer has defined the boundaries of the event and quantified the GHG emissions associated with it.	
The following sources of GHG emissions associated with the event have been offset: a) Direct sources of GHGs from the event site emissions; b) Transport of artists/performers (if any), support staff, and organizers (to and from); c) Accommodation of artists/performers, support staff and organizers; and, emissions associated with disposal of waste products arising from the event. d) (Optional) Transport of audience/delegates to or from.		
CarbonNeutral Operation	• The organization has quantified GHG emissions from a defined set of activities within an organization or part of a product or service lifecycle. • The organization has a plan to reduce GHG emissions from the defined set of activities	• All significant GHG emissions associated with the defined set of activities have been offset and the scope of these activities has been communicated.
Offset requirements as per CarbonNeutral organisation, product or service as appropriate to the application.		
CarbonNeutral Promotion	• An organization, group, region or city undertaking an initiative to promote the concept of going CarbonNeutral.	• No specific requirements for assessment or offset but each specific activity or entity shall comply with the relevant requirements above.

NOTE *Additional logos can be developed and/or defined as required and added to Annex A as and when needed without amending the CNP itself.*

Figure A.1 – Sources of GHG emissions to be offset for CarbonNeutral Products



Annex B (normative) **Technical requirements for Voluntary Offset Projects**

The specific technical requirements that apply to Voluntary Offset Projects are set out in Table B.1.

The operator shall use an independent expert to assess whether the requirements set out in Table B.1 have been fulfilled.

Table B.1 – Technical requirements for Non-Certified Voluntary Offset Projects

General requirements	Criteria	Small-scale renewable energy (RE)	Community energy efficiency (EE)	Small-scale methane	EU native woodlands
		Renewable energy up to 15 MW. Excludes projects displacing grid electricity produced by EUETS generator or projects producing ROCs	Public, domestic or SME's saving <10 GWh / year. Excludes projects displacing grid electricity produced by EUETS generator	Methane capture for energy or flaring up to 15 MW equivalent capacity	Non-commercial woodland creation, community forestry, reforestation
1. Basic design					
1.1 Clear statement of project/activity boundaries	PDD shall provide a statement of the project boundaries, sources of emissions and types of GHGs included in the project	Description of the RE plant, capacity and method of operation	Description of the EE measures, buildings / infrastructure and use	Description of feedstock, method of capture and use	Site map, vegetation description, soil description and activity plan
1.2 Clear statement of baseline scenario	PDD shall provide an explanation of the baseline scenario and underlying assumptions	Description and justification of the fuels being displaced	Description of current energy use and associated GHG emissions	Description of methanogensis in absence of capture	Description of land use and vegetation cover without intervention
1.3 Scientifically valid method for reducing GHG emissions relative to baseline	PDD shall provide an explanation of show the GHG benefits are calculated. The method should be scientifically robust and all assumptions and factors should be presented	Calculation of avoided GHG emissions per unit of renewable energy produced, with justification of factors used	Calculation of avoided GHG emissions per unit of EE saved. Defined method for measuring energy saved	Description of amount of CH4 captured and also avoided GHG from fuel	Carbon uptake and storage models, with transparent assumptions
1.4 Ownership and non-double counting of GHG benefits	Project developer should establish ownership of GHG benefits and should ensure that benefits are not double counted below the level of national inventories	Owner shall declare that renewable energy is not sold to the electricity grid with a green premium in a way that would double-count the GHG benefit. Should not displace energy from EUETS facilities or result in an emission reduction which is also captured in national GHG reporting for Kyoyto purposes, unless an equivalent number of AAUs are cancelled on behalf of that project.	Owner of building / facility is assumed to be owner of carbon. Should not displace energy from EUETS facilities or result in an emission reduction which is also captured in national GHG reporting for Kyoyto purposes, unless an equivalent number of AAUs are cancelled on behalf of that project.	Assumption that owner of plant / feedstock has ownership of carbon. Must not result in an emission reduction which is also captured in national GHG reporting for Kyoyto purposes, unless an equivalent number of AAUs are cancelled on behalf of that project.	Assumption is that land owner owns carbon rights. Must not result in an emission reduction which is also captured in national GHG reporting for Kyoyto purposes, unless an equivalent number of RMUs are cancelled on behalf of that project.

Figure B.1 – Technical requirements for Non-Certified Voluntary Offset Projects is continued on page 20

2. Additionality	**Criteria**	**Small-scale renewables**	**Community energy efficiency**	**Small-scale methane**	**EU native woodlands**
2.1 Beyond legal requirements	Declaration by project developer that activity is not a legal requirement	Owner declaration that project not undertaken to fulfill renewable obligation, or equivalent, or Gold Standard Certification	Declaration by developer that activity is not a legal requirement, or Gold Standard Cert	Declaration by developer that activity is not a legal requirement, or Gold Standard Cert	Declaration by developer that activity is not a legal requirement
2.2 New activity	Carbon purchase agreement signed prior to activity starting	None	None	None	Carbon purchase agreement signed prior to activity starting
2.3 Carbon finance helps overcome financial hurdle	Carbon finance shall provide >10% of capital costs over first 3 yrs, or pass approved CDM additionality test	Assessment that C finance provides >10% of capital costs over first 3 yrs, or CDM Audit test	Assessment that C finance provides >10% of capital costs over first 3 yrs, or CDM Audit test	Assessment that C finance provides >10% of capital costs over first 3 yrs or CDM Audit test	Assessment that C finance provides >10% of capital costs over first 3 yrs, or CCBA certification
2.4 Additonality fund (if condition **2.3** not met)	If carbon finance provides <10% of capital costs over first 3 yrs then project shall establish an additionality fund in which carbon funds are used to scale up, increase access to outputs or improve social benefits of project	Description of additionality fund operation	Description of additionality fund operation	Description of additionality fund operation	Description of additionality fund operation
2.5 Programme-specific technical additionality requirements	PDD shall contain a description of other ways in which project is additional, e.g. provision of new technology or training	None	EE should achieve/exceed best practice for type of operation according to relevant national benchmark	None	None
3. Risk management	**Criteria**	**Community renewables**	**Community energy efficiency**	**Small-scale methane**	**EU native woodlands**
3.1 Risks of loss of GHG benefits within project boundary should be assessed and managed	PDD shall contain a description of the risks of reversal or loss of GHG benefits and how the risks are being managed	Assessment of risk of increased GHG if project fails, e.g. diesel generators	Assessment of risk of "comfort taking" within project boundary	Assessment of risk of methane leakage, and description of management	Assessment of risk of loss of carbon stocks, and description of management
4. Leakage assessment					
4.1 Activities with potential to cause increase in GHG emissions outside project boundary should be managed	Project management plans should address increases in GHG emissions outside project boundary caused by project activity	No requirement	No requirement	No requirement	No requirement
5. Environmental impact					
5.1 Project complies with with local environmental regulations	Project complies with local environmental regulations	Owner declaration that project complies with local environmental regulations	Owner declaration that project complies with local environmental regulations	Owner declaration that project complies with local environmental regulations	Declaration of approval by Forestry Commission for relevant grants
5.2 Activities conserve natural ecosystems and improve biodiversity	Where relevant, project activities should be designed to protect and improve biodiversity	No requirement	No requirement	No requirement	Approval by forestry commission and use of >80% native species
6. Social impact					
6.1 Project is carried out with local consultation and approval	Project development process involves local people through consultation or participatory planning	Project has been approved by local authorities after statutory consultation process (if a consultation process is required)	Project has been approved by local authorities after statutory consultation process (if a consultation process is required)	Project has been approved by local authorities after statutory consultation process (if a consultation process is required)	Planning for public / communal land involves local consultation
6.2 Project improves livelihoods / security of local people	PDD explains ways in which activities and outputs improve local livelihoods, income and security	No requirement	No requirement	No requirement	No requirement
7. Monitoring and reporting	**Criteria**	**Community renewables**	**Community energy efficiency**	**Small-scale methane**	**EU native woodlands**
7.1 Project has a clearly documented monitoring plan	PDD includes a description of the monitoring plan	Annual monitoring of renewable electricity supplied	Annual monitoring of performance of equipment	Annual report of methane capture	Projects are included within a programme-wide monitoring scheme
8. Register of offsets produced and sold					
	Project owners undertake to maintain register of offsets produced and sold on CN Register or other approved register	As per criteria	As per criteria	As per criteria	As per criteria

Annex C (normative) Project attribute profiles (PAP)

To provide organizations with a greater understanding of the relative strengths and weaknesses of alternative projects, a method of summarizing key project characteristics, known as the Project Attribute Profile (PAP)[6] has been adopted.

PAP assessments are conducted by experienced, independent assessors and are based on desk reports and communication with project staff.

Table C.1 – PAP criteria and ratings

Project additionality	■	Non-additional: within normal practice or legal requirements
	■	Partly additional: beyond legal requirements; but viable without finance
	■	Additional: beyond normal practice; overcomes significant barriers
Consumer additionality	■	Offset purchase has no significant impact on scale of project activity
	■	Carbon purchase has some impact on scale of project activity
	■	Carbon purchase has direct impact on scale of project activity
Reliability	■	Highly risky or questionable reliability
	■	Risk of failure if management not adequate
	■	Very low risk of failure
Permanence	■	Significant risk of complete reversal of project benefit
	■	Significant risk of partial reversal of project benefit
	■	Very low / zero risk of reversal of project benefit
Poverty reduction	■	Little or no direct impact on poverty reduction
	■	Some impact on poverty reduction
	■	High impact on poverty reduction
Biodiversity	■	Little or no direct impact on biodiversity conservation
	■	Some impact on biodiversity conservation
	■	High impact on biodiversity conservation
Land degradation	■	Little or no contribution to combating land degradation
	■	Some contribution to combating land degradation
	■	High contribution to combating land degradation
Climate change adaptation	■	No contribution to climate change adaptation
	■	Some contribution to climate change adaptation
	■	High contribution to climate change adaptation
Sustainable energy	■	Does not provide a sustainable source of energy
	■	Provides some contribution to sustainable energy needs
	■	Significant contribution to sustainable energy needs

6) Developed by an independent entity.

Annex D (informative) **Transfer of ownership of non-certified Verified Emission Reductions (VERs) format**

Table D.1 – Notice of transfer of ownership

Notice of transfer of ownership

PDD Title	XXX PDD
Project Description	XXX
Emission Reduction Type	Verified Emission Reductions (VERs) measured in tonnes of CO_2 equivalent
Vintage	200x
Quantity	X VERs
Verification Report Title	XXXX Project 200X Annual Emission Reduction Verification Report
Transferor	Seller's name
Transfer Reference Number	[X]
Payment for VERs	The Transferee has paid EUR X per VER: X tonnes of CO_2 equivalent totalling EUR X

Warranty and confirmation
I am a duly authorised representative of the Transferor and have personally examined and am familiar with the information submitted in the notice and the associated reports on which it is based. I hereby warrant that the submitted information is true, accurate and complete to the best of my knowledge and that all matters affecting the validity of the emission reduction claim upon which it is based have been fully disclosed. Further, I hereby warrant that the Transferor has transferred all its right, title and interest in and to the VERs referred to above to the Transferee.

Signature of Transferor

Name	**Title**	**Date**

I am a duly authorised representative of the Transferee and agree with and approve that this transfer be undertaken.

Signature of Transferee

Name	**Title**	**Date**

Annex E (informative) **Reduction Action Plan Format**

Table E.1 – X GHG Reduction Action Plan for CY X

X GHG Reduction Action Plan for CY X

Company Details

Company

Principal Contact (Carbon Manager)

Contact details for Carbon Manager

The CarbonNeutral Company Account Manager

Assessment Summary

Assessment period (e.g. calendar year 2004)

Calculated emissions (tCO_2)

Breakdown of emissions (take from assessment report)

Reduction Target (if set)

tCO_2 reduction target

Timeline

Reduction Plan

Describe the actions you are taking to reduce emissions and where possible give an indication of the CO_2 reductions achieved from each action.

Progress

Describe the reduction actions completed during the previous year, if possible with estimates of CO_2 saved.

Annex F (normative) Standards and non-standard publications

F.1 Standards publications

BS EN ISO 14040:2006, *Environmental management – Life cycle assessment. Principles and framework*

BS EN ISO 14044:2006, *Environmental management – Life cycle assessment – Requirements and guidelines*

BS ISO 14064 – 1, *Greenhouse gases – Specification with guidance at the organization level for quantifi ation and reporting of greenhouse gas emissions and removals*

ISO 9001:2000, *Quality management systems – Requirements*

ISO 14001:2004, *Environmental management systems – Requirements with guidance for use*

F.2 Non-standard publications

WBCSD-WRI Greenhouse gas protocol.

DEFRA greenhouse gas reporting guidelines.

The CarbonNeutral Company
Bravington House
Regent Quarter
Kings Cross
London
N1 9AF

T +44 (0)20 7833 6000
F +44 (0)20 7833 6049
E info@carbonneutral.com

www.carbonneutral.com

The CarbonNeutral Company
protecting our climate