

REQUIREMENTS

Business-As-Usual Comparator Products

Addendum to:


Product carbon footprints: Requirements for Assurance – Part 1: Technical, version 3.0

Product carbon footprints: Requirements for Assurance – Part 2: Claims and labelling,
version 3.2

*This is a temporary addendum document pending incorporation into the next versions of
the Requirements for Assurance.*

Version: 1.0

Issue date: 14 January 2026



Contents

1. Scope	2
2. Acronyms and terms	3
Terms and definitions.....	3
Key abbreviations	3
Assurance terms	3
Parties involved.....	3
3. Business-As-Usual comparators	4

1. Scope

- 1.1. The purpose of this document is to provide an addendum to Section 3.6.2 of Product carbon footprints: Requirements for Assurance – Part 2: Claims and labelling, version 3.2.
 - 1.1.1. It provides an additional scenario in which the **achieved** reductions claim may be awarded.

2. Acronyms and terms

Terms and definitions

First-Generation Product	<p>Also known as a New-To-World Product.</p> <p>A product which is designed, produced and marketed as the first within its product line. Indicators that a product may be a First-Generation Product include, but are not limited to, new product line name; new product design; significantly different product features to pre-existing products; product designed to meet a new customer need; product designed to be used differently to pre-existing products; product marketed as new and different to existing product lines; product marketed to a different audience to existing product lines; seller sells other product lines at the same time but considers this one to be a separate line.</p>
Business-As-Usual	<p>A hypothetical scenario in which the manufacturer designs and manufactures the product with the same sustainability features as are either currently available in their other products, where relevant, or in similar products available on the market, where they do not have any sufficiently similar products to compare to.</p>

Key abbreviations

GHG	Greenhouse gas
RfA	Requirements for Assurance
CO₂e	Carbon dioxide equivalent
PCF	Product carbon footprint
OCF	Organisational carbon footprint
PCF RfA 1	Product carbon footprints: Requirements for Assurance, part 1
PCF RfA 2	Product carbon footprints: Requirements for Assurance, part 2
OCF RfA 1	Organisational carbon footprints: Requirements for Assurance, part 1
OCF RfA 2	Organisational carbon footprints: Requirements for Assurance, part 2
QC	Quality control
BAU	Business-As-Usual

Assurance terms

Shall	A requirement to be in conformance with this document
Should	A recommendation, but not a requirement of this document
May	An option that is allowable or permissible

Parties involved

We/Us	The verification body
You	The developer and owner of the PCF, applying for Assurance

3. Business-As-Usual comparators

- 3.1.** Reductions against a Business-As-Usual (BAU) comparator product **may** be permitted for First-Generation Products which meet the definition in Section 2.
- 3.1.1.** This **shall** only be permitted where there is no appropriate previous generation to compare the product to.
- 3.2.** The BAU comparator **shall** contain all relevant existing sustainability features that are present in other reasonably similar products produced by You within a recent period.
- 3.2.1.** A recent period **shall** be assumed to be two years unless appropriate justification is provided for using a different period based on, for example, product release cycles.
- 3.2.2.** If multiple products exist in that timeframe, an average **may** be taken.
- 3.2.3.** Where appropriate products have not been produced within the timeframe, and therefore You cannot define which sustainability features the BAU comparator should include, then an assessment of the existing sustainability features in other reasonably similar products available on the market **shall** be made.
- 3.2.3.1.** These sustainability features **shall** be included in the BAU comparator as appropriate.
- 3.3.** If any existing sustainability features as defined in 3.2 are not included in the BAU comparator, You **shall** provide a reasonable justification as to why (for example, due to significant additional expense, staff time required, etc.).

Note: The justification will be considered in the context of the reduction claim being made, and whether genuine reductions have been made in the First-Generation Product.

VERSION HISTORY

Version	Date	Summary of changes	Author	Approved by
1.0	14 January 2026	Initial version	Charlotte Kirkman, Senior Manager and Assurance Technical Lead	Kirsten Dollery, Senior Manager Martin Hockaday, Associate Director, Head of Assurance Martin Barrow, Director John Kazer, Senior Manager

carbontrust.com

+44 (0) 20 7170 7000

Whilst reasonable steps have been taken to ensure that the information contained within this publication is correct, the authors, the Carbon Trust, its agents, contractors and sub-contractors give no warranty and make no representation as to its accuracy and accept no liability for any errors or omissions. Any trademarks, service marks or logos used in this publication, and copyright in it, are the property of the Carbon Trust. Nothing in this publication shall be construed as granting any licence or right to use or reproduce any of the trademarks, service marks, logos, copyright or any proprietary information in any way without the Carbon Trust's prior written permission. The Carbon Trust enforces infringements of its intellectual property rights to the full extent permitted by law.

The Carbon Trust is a company limited by guarantee and registered in England and Wales under Company number 4190230 with its Registered Office at: Level 5, Arbor 255, Blackfriars Rd, London SE1 9AX.

© The Carbon Trust 2026. All rights reserved.

Published in the UK: 2026