

REQUIREMENTS

Product carbon footprints

Requirements for assurance – Part 2: Claims and labelling

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1 Terms and definitions

For the purposes of this document the following terms and definitions apply:

Appended Claim: An additional verification claim which can be used in conjunction with a defined base claim.

Base Claim: The verification claim which must be attained (e.g. Reducing) to be eligible to pursue an appended claim (e.g. Climate Projects Funded).

Carbon Credit: A tradable financial instrument that is issued by a carbon-crediting program. A Carbon Credit represents a greenhouse gas emission reduction to, or removal from, the atmosphere equivalent to one metric tonne of carbon dioxide equivalent, calculated as the difference in emissions from a baseline scenario to a project scenario. Carbon Credits are uniquely serialized, issued, tracked and retired or administratively cancelled by means of an electronic registry operated by an administrative body, such as a carbon-crediting program.

Carbon Removals: Anthropogenic activities removing CO₂ from the atmosphere and durably storing it in its geological, terrestrial or ocean reservoirs, or in products

Climate Projects Funded: Demonstration of investment in decarbonisation within the applicant product(s), or in the Ex-Post Carbon Credit market, or investment in the development of the Ex-Ante carbon removals market.

Ex-Ante carbon removal project: A project which removes greenhouse gas emissions from the atmosphere whereby these removals have not yet occurred.

Ex-Ante: Calculated or existing before a particular event.

Ex-Post: Calculated or existing after a particular event.

Investment in decarbonisation: Annual budget ringfenced for the purpose of achieving emissions reductions in a product carbon footprint.

Investment: Using funds now for a project or initiative which has a future potential benefit, e.g., a new carbon removal technology.

Long-lived products: these products may have short single production cycles but will persist/ continue to be sold in the market for a year or more.

Money for tonne: A methodology used to convert £1 to its greenhouse gas equivalent in tonnes.

Purchase: Using funds now for a project or initiative where a benefit has already been realised. e.g. an Ex- Post reduction Carbon Credit.

Reduction Carbon Credits: Emission reductions include avoided emissions, for example the deployment of renewable energy to replace planned fossil fuel power plants, programmes to update inefficient cook stoves, and the destruction of potent greenhouse gases like methane and nitrous oxide before they reach the atmosphere. In other cases, the emission reduction requires physically storing the carbon whose emission was averted, for example, installing Carbon Capture and Storage (CCS) on industrial point sources or gas power stations. Paying someone to avoid damage to natural and semi-natural ecosystems¹.

Removal Carbon Credits: Removal carbon credits are carbon credits issued from projects that remove carbon dioxide or GHGs from the atmosphere. Removal projects could be:

- Nature-based solutions like afforestation, reforestation, or mangrove restoration,
- Technology based solutions such as DAC or enhanced rock weathering,
- Hybrid solutions such as BECCS or biochar.

1.1 Abbreviations

BECCS	Bioenergy with Carbon Capture and Storage
DACCS	Direct Air Carbon Capture and Storage
ICAO	International Civil Aviation Organisation
ICROA	International Carbon Reduction and Offset Alliance
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
GHG	Greenhouse Gasses
SBTi	Science Based Targets Initiative

2 General requirements for footprint claims and labelling

2.1 Claims

- The Carbon Trust enables categories of claim: comparison, status, non-carbon. **The claim may be used separately or in association with the Carbon Trust Product Footprint Label.**

¹ [The Oxford Principles for Net Zero Aligned Carbon Offsetting, September 2020](#)

- To be eligible for a claim the product shall be verified in accordance with the requirements in 'Requirements for assurance – Part 1'.

Table 1. The categories of claim enabled by the Carbon Trust.

Verified comparison	Verified status	Non-carbon verified
Reducing	Verified footprint (see 2.7)	Water measured
Lower	Climate Projects Funded	Water reducing
Net-Zero aligned		100% Renewable electricity

2.2 Eligibility

- Where the organisation wishes to apply claim to their product the additional requirements in Part 1, Sections 6-9 apply.
- Products and/or SKU groups (see Part 1, Section 5.5.1) are eligible for to use a claim where the requirements in the below Table relevant to the product type are met:
- The Label is not designed for use on products with short-term production and sales cycles such as fashion and apparel products. Applicant products must be produced and sold for a sufficient length of time to support the implementation and impact of meaningful carbon reduction initiatives.

Table 2. Requirements for a product or SKU group to be eligible for the Carbon Trust Product Footprint Label or claim.

Type of product/ Product group	Description	Primary data requirement	Verification/Claim options
Established product	This applies to any existing, identifiable product that has been on the market for at least a year.	<ul style="list-style-type: none"> • Data representative of 12 consecutive months' production and use. 	<ul style="list-style-type: none"> • Verification for internal and external communication. • Claim – All applicable (additional requirements necessary).
Prototype	New products not yet in full production.	<ul style="list-style-type: none"> • Highest available quality proxy data. 	<ul style="list-style-type: none"> • Verification for internal use only. • No Verified Label applicable.
New-to-world product	Recently (or soon-to-be) launched products with limited production data. Product does not have a direct predecessor that may be used for comparison.	<ul style="list-style-type: none"> • Available production data must be demonstrably representative of 12 consecutive months' production and use. • May require re-calculation of footprints following commencement of full production. 	<ul style="list-style-type: none"> • Verification for internal and external communication. • Claim – All applicable (additional requirements necessary), excludes lower market standard. • See Part 1, Section 5.20 for more details on inclusion in a verification.

New product within established product line or product family	Recently (or soon-to-be) launched products with limited production data within an established product line or product family and with a direct predecessor.	<ul style="list-style-type: none"> Available production data must be demonstrably representative of 12 consecutive months' production and use. May require re-calculation of footprints following commencement of full production. 	<ul style="list-style-type: none"> Verification for internal and external communication. Claim – All applicable (additional requirements necessary), excludes lower market standard.
Short life-span product	Products that are replaced quickly (e.g., in less than two years).	<ul style="list-style-type: none"> For reduction assessment, replacement products shall have an identical functional unit and perform product replacement or change as below. 	<ul style="list-style-type: none"> Verification for internal and external communication. Claim – All applicable (additional requirements necessary).
Product replacement	A new product that specifically replaced an old one.	<ul style="list-style-type: none"> Equivalent functional unit. Equivalent role in the product portfolio. Previous product removed from portfolio. Clear product transition, incl. branding, marketing, etc. (which may not be complete at assessment time). Primary data requirements are the same as new products. 	<ul style="list-style-type: none"> Verification for internal and external communication. Claim – All applicable (additional requirements necessary).
Product change	A product undergoing incremental change.	<ul style="list-style-type: none"> No clear product replacement. Primary data requirements are the same as new products. 	<ul style="list-style-type: none"> Verification for internal and external communication. Claim – All applicable (additional requirements necessary).

Table 3. Categorisation of product types when working with long-lived products which achieve reductions through generational engagements e.g. ICT – electronic products.

Key questions	New product	New product line within existing family	Within existing product line and family
Product family name – is this an established product family?	<ul style="list-style-type: none"> New product family name 	<ul style="list-style-type: none"> Existing product family name 	<ul style="list-style-type: none"> Existing product family name
Specific product line name	<ul style="list-style-type: none"> New product line name 	<ul style="list-style-type: none"> New product line name 	<ul style="list-style-type: none"> Existing product line name
Design intention – does it meet the same need	<ul style="list-style-type: none"> New product design to meet a new need 	<ul style="list-style-type: none"> Designed to meet an existing need in a different way or to meet a similar need to an existing product 	<ul style="list-style-type: none"> Meets broadly the same need as an existing product

How does the customer use the product	<ul style="list-style-type: none"> • N/A 	<ul style="list-style-type: none"> • Used differently to a pre-existing product 	<ul style="list-style-type: none"> • Used in the same way as a pre-existing product
How different are the features to pre-existing products – do the new or different features fundamentally change how you use the product or what you use it for e.g. form factor, tech specification, general features	<ul style="list-style-type: none"> • N/A as no pre-existing products 	<ul style="list-style-type: none"> • Significantly different features 	<ul style="list-style-type: none"> • Iterations / updates to features of existing products
Marketing consistency – how is it marketed to customers	<ul style="list-style-type: none"> • Marketed as a new product 	<ul style="list-style-type: none"> • Marketed as a new and different to existing product lines / marketed to a different audience to existing product lines 	<ul style="list-style-type: none"> • Marketed as a new version of an existing product
What are the other options on the market at the same time	<ul style="list-style-type: none"> • Seller does not currently sell anything similar 	<ul style="list-style-type: none"> • Seller sells other product lines at the same time but considers this one to be a separate line 	<ul style="list-style-type: none"> • Seller is phasing out the previous product to be replaced by this new product

2.3 Communications requirements

- The organisation shall apply 'The Carbon Trust Product Footprint Label usage guidelines' when using any Product Footprint Label. The guidelines can be provided by the Client Manager.
- The organisation shall apply the Carbon Trust marketing guidelines when communicating any information in relation to the verified claim.

2.4 General requirements:

- The organisation shall meet the requirements of Part 1 and the requirements of the relevant PCC (see Part 1, Section 4.2).

2.5 Geographical areas

- The organisation shall define geographical areas for which the claim is sought.
- The label is only valid for specified geographical areas of sale/use.
- SKU/area grouping rules into one product footprint apply, which constrains how large a region can be (see Part 1, Section 5.5.1).

E.g., Electricity emission factors for electricity consumption can vary considerably depending on the regional or country grid production mix, and therefore a comparison of an electric car versus combustion engine car would vary considerably depending on the grid mix in the region of sale and use.

E.g., Additionally, the market share of different technical solutions (comparator market shares) will vary by region.

2.6 Duration of claim period

- The duration of the Climate Projects Funded claim is one year.

- The duration of all claims achieving a **validation** is one year.
- The duration of all other claims achieving **verification** is two years.
- In some cases, a Label Licence can be awarded for claim periods less than one year.

2.7 Eligibility for verified footprint claim

- The verified footprint claim may be applied for and licensed on a solely measurement basis for internal purposes and **not** in association with the Carbon Trust Product Carbon Footprint Label, OR;
- The verified footprint claim may be applied for and licensed on a solely measurement basis in the following circumstances:
 - For cradle-to-gate footprints (business-to-business), in all instances (to facilitate the footprints being used in downstream product carbon footprints, for intermediate products, or used in the organisational carbon footprints under Scope 3 Category 1 'Purchased Goods and Services', or Category 2 'Capital Goods', as applicable, for final products).

2.8 Eligibility for the Carbon Trust product footprint label licence

- The Carbon Trust product footprint label may be applied for and licensed on the basis of meeting the requirements of any relevant claim as defined in this document, and meeting the footprint boundary requirements as defined in Part 1 Section 5.5.5
 - For products sold business-to-business only: Any of the claims defined within this document can be applied to be eligible for the Carbon Trust footprint label.
 - Any products sold to consumers are not eligible for the Carbon Trust footprint label using a verified footprint claim only (see Section 2.7).

3 Requirements for reducing claims

3.1 General requirements:

- The organisation shall meet the requirements in Section 2, and all the requirements in this section.

3.2 Eligibility for the claim

- The claim may be awarded for **achieved** reductions based on the following scenarios:
 - Year-on-year reductions – Collect 24 months of consecutive data and verify two footprint periods. The most recent data period shall show reductions compared to the footprint period before and the reductions will be verified.
 - Reductions against a baseline – Collect 24 months of data and verify two footprint periods. The most recent data period shall show reductions compared to the baseline period and the reductions will be verified.
 - The baseline period may be older than 24 months but shall be no earlier than 2015.
 - The baseline period shall also align to the organisation's science-based target baseline footprint period where applicable.
 - The reductions presented shall not show any increases in the years' in between.
 - Re-verification – Verify the most recent year (two years following previous verification). The most recent data period shall show reductions compared to the previous footprint period or baseline and the reductions will be verified.

- The claim may be awarded for **planned** reductions based on the following scenarios:
 - Verify the 12-month footprint period and validate planned reductions through an accompanying carbon management plan (see 3.4). The re-verification shall then show achieved reductions between the baseline footprint period and the latest footprint period.
 - From re-verification the claim period shall then be valid for two years from achievement of verified reductions (see Re-verification)
 - Validate the footprint period based on forecast data and validate planned reductions through an accompanying carbon management plan (see 3.4).
 - The following year the estimated footprint for the baseline footprint period shall be re-baselined, i.e., recalculated using actual data from the baseline footprint period and verified.
 - The claim period shall then be valid for a further year following achievement of verification of the footprint. The following year the re-verification shall then show achieved reductions between the baseline footprint period and the latest footprint period. From this point the claim period shall be valid for two years and follow the standard verification process (see Re-verification).
- The claim period duration for **achieved reductions** shall be two years.
- The claim period duration for **planned reductions** shall be one year.
 - Unless it can be demonstrated that the implementation of the planned reductions will take longer than one year, in which case the claim period may be two years. This is not applicable when seeking the label. (Owing to regulatory or other restrictions).

3.3 Requirements for reductions:

- The below is relevant for existing products and re-verification scenarios.
- The organisation shall have taken action(s) which (cumulatively) achieve(s) reductions in carbon emissions related to the product carbon footprint(s).
- Reductions which are eligible for the claim:
 - Actions within the organisation's control or influence.
 - Changes in the materials/resources used, or mass of resources used, shall be eligible to count as a reduction for each verification.
 - Purchase of certificates linked to an input (e.g., electricity, sustainable food crops) may be used as a one-time reduction per input.

Note: These may be allowed as continual reduction drivers (up to 100% supply) if purchases increase incrementally.

Note: One-time per input – A product can have many inputs, each of these can qualify as the reduction driver across different verification years if individually and separately their supply becomes sourced from a lower emission alternative (e.g., use of biofuel).

- Switching supply to a lower emission alternative (e.g., purchasing RECs or unbundled RECs, use of biofuel) shall count as a reduction one time per input. If purchases increase incrementally, these may be allowed as continual reduction drivers (up to 100% supply).
- Maintaining a verified deforestation-free supplier means that the change in footprint due to amortised LUC may count as a reduction. The start of this data period shall be the cut-off in the verification standard defining when deforestation shall stop.

Note: Inconsistent use of verification schemes is a risk to achieving reductions.

- Improving waste management in the life cycle of the footprinted product which allows waste to be sold as a co-product towards another life cycle to act as a resource in other.

- Switching to and maintaining supplier relationships which demonstrate how suppliers are actively engaging with opportunities to reduce their footprint
- Not all reductions may occur in an organisation's supply chain or own operations. If suitable evidence can be provided, downstream reductions may be applicable. Evidence shall be provided describing a programme of change or marketing campaign that will lead to a modified use-phase in future, e.g., new cooking instructions resulting in lower use-phase emissions contributing to an overall reduction in the product carbon footprint.
- Reductions which are **not** eligible for the claim:
 - New legislation in the country of sale.
 - Use of offsets.
 - Economic price allocation changes.

Note: other equivalent types of change may be considered applicable on a case-by-case basis

- Organisations shall neither be rewarded nor penalised because of actions and events that are outside of their control/influence, e.g., grid decarbonisation, changes in recycling rates, etc.
 - In this case, the life cycle stage which has been impacted by actions or events that are outside of the organisation's control/influence shall not be considered as part of the reduction assessment.
- Duration of claim is two years, and the data for compared product footprints should not exceed this timeframe except upon prior written approval from the Carbon Trust.
- For re-verifications, a reduction is determined by comparing the product footprint results over two years, in line with the footprint period.
- If the achieved reduction is <1% the Lead Assessor shall investigate the data quality of the activity and emission factors to determine if they are reasonably assured that the footprint is of good enough data quality to justify a small reduction.
- The organisation shall also provide a carbon management plan every footprint period (see 3.4).

3.3.1 Pre-requisites for calculating reductions

- The following sections describe the key elements of this process. A central theme is the maintenance of consistency – it is only possible to meaningfully compare two footprints if they were created using equivalent use of standards, methodology and data.

Note: Consistency is not intended to be the same as accuracy regarding actual GHG emissions, which are typically estimated using secondary emission factors.

- Where the downstream activity of a product changes between claim periods e.g. a product goes from being sold in just one country for a verification round to being sold in multiple countries, the reductions shall be reviewed on a cradle-to-gate basis excluding downstream emissions. Subsequent verifications shall consider all lifecycle stages on a like-for-like basis.

Note: In all instances where this is relevant the Carbon Trust shall escalate internally for approval.

- Any comparison may only be made between data representing footprints over a maximum two-year footprint period, except upon prior written approval from the Carbon Trust.
- The new footprint shall use primary data no more than 15 months old at the contract signing.
 - Older data may be used if deemed representative.
- If re-verification the product footprint should be compared against the previously verified footprint result and meet the requirements Part 1 and Section 1.

3.3.2 Rebaselining

- See Part 1, Section 9.2.

Note: If any major changes in modelling methodology occur, it is recommended to rebaseline the baseline footprint period in a new model with original activity data.

3.3.3 Banking large reductions for the future

- If the organisation is unable to demonstrate a reduction, they may qualify for banking to maintain their reducing claim. The below requirements shall be met:
 - The organisation shall show a reduction from a rebaselined previously verified footprint period (two verifications ago).
 - This initial reduction shall be greater than 5%, using non-rounded values.
 - For example, if an organisation showed a reduction of 27% comparing 2018 to 2017 (first verification), however showed an increase of 13% in 2020 (at re-verification). This would qualify for banking as the organisation has demonstrated a reduction comparing 2020 to 2017.

Table 3. Requirements for banking reductions and maintaining Label Licence.

Footprint period	Emissions (kgCO ₂ e/FU)	Change (%)
2017 (comparison year)	110	
2018 (footprint period for first verification)	80	-27%
2020 (footprint period for re-verification)	90	13%

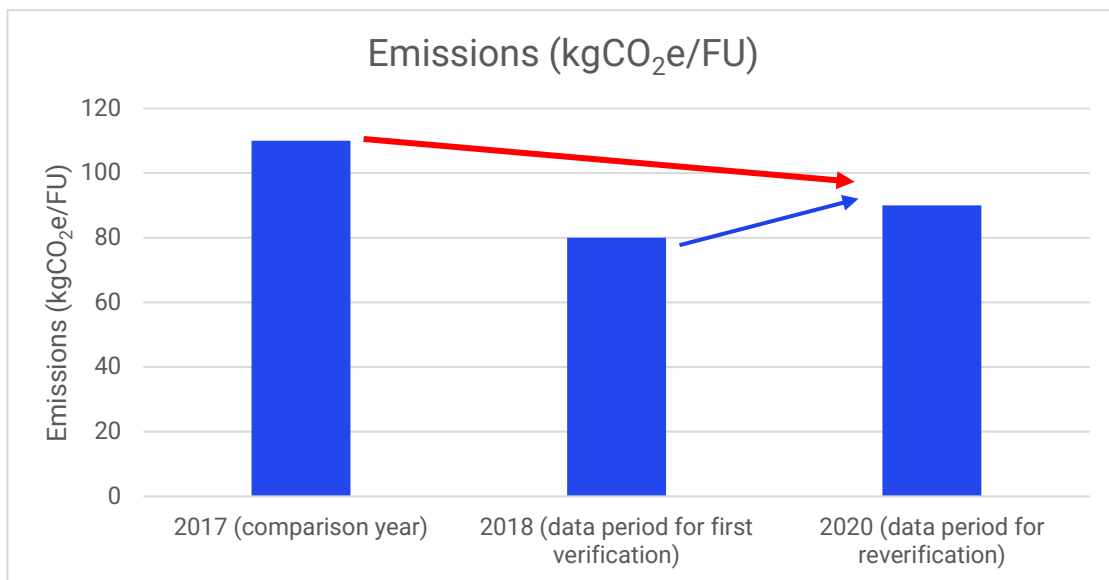


Figure 1. Requirements for banking reductions and maintaining Label Licence.

- Claims of this nature shall reference the original footprint year, so that the footprint period covered by a reduction claim is clear.
- In the case of new products, banking may be applied when a comparison has been made to a direct predecessor or within a product line. Banking would not be applicable when the comparator is a hypothetical predecessor not within an established product line or product family.

3.4 Carbon management plan

- All products aiming to achieve the reducing claim shall provide a carbon management plan (existing, new to world, re-verification). The carbon management plan shall include:
 - Claims about future reductions supported by a suitable, publicly disclosed, reduction plan (for example within a Product Emissions Report).
 - Provide reference to the targeted reduction (%), and a detailed implementation plan to achieve the targeted emissions reductions related to specific activities which will support achievement of the target. For example, switching to light weight glass to reduce distribution emissions.
 - The carbon management plan shall include all relevant elements necessary to meet the targeted reduction including but not limited to budgetary resources and technological developments.
- A failure to demonstrate planned reductions through a credible carbon management plan may result in the organisation's reduction claim not being verified.

3.5 Requirements for reducing claim related to packaging

- As per Sections 3.1-3.4 but applicable only to packaging products produced by **packaging manufacturers**.

3.6 Requirements for reducing claim related to products which demonstrate reductions through generational product enhancements only

3.6.1 General requirements:

- As per section 3.1 but these requirements shall only be applicable to organisations with long-lived products and short/one-off production cycle which can demonstrate that carbon emissions reductions are only made through the development and release of new product generations e.g. ICT consumer electronic goods and associated accessories.
- These requirements may be applied in place of the standard requirements defined in sections 3.1-3.4 with prior written approval from the Carbon Trust.

3.6.2 Eligibility for the claim

- The claim may be awarded for **achieved** reductions based on the following scenarios:
 - Reductions achieved in line with the requirements defined in sections 3.1-3.4, these shall be applied when reductions are being assessed for the same generation of product every two years.
 - Reductions against a previous generation and/or within the same product family – collect data for and verify two footprint periods. The most recent data period for the new generation of product shall show reductions compared to the previous generation of product and reductions shall be verified.
- To apply these requirements applicant organisations shall clearly define the product family within which generational improvements have been achieved and are planned to continue to be achieved. To be considered within the same product family the new generation product shall meet the same criteria as

defined in Table 3 including the same functional unit, production processes, design intention/ use case, as well as the same or similar features.

- Where 12 months of data is not available for the new generation product a representative product carbon footprint shall be provided. In this instance the following conditions shall be met;
 - The new generation product has not yet been launched.
 - The full BOM data is available for the purchased materials for the new generation product.
 - Production emissions and distribution emissions are similar to the previous generation. Where these are expected to change modelled changes shall be provided.
 - Actual energy testing data is available and use case assumptions documented.
- The previous generation being used as the comparator shall be calculated using 12 months of actual data for the product and has been released no longer than 5 years prior to the new generation. Exceptions may be considered on a case-by-case basis and at the discretion of the Carbon Trust.
- A carbon management plan shall be provided for the product family within which the applicant product is being assessed/ compared to (see Section 3.6.5).
- To maintain the claim the following conditions shall be met;
 - Every two years the applicant organisation shall provide an updated Carbon Management Plan (see Section 3.6.5)
 - The applicant organisation shall confirm that there has been no significant change to the previously verified product carbon footprint(s) in line with the thresholds defined in Part 1, Section 9.2.
 - Verification of the next product generation – verify 12 months of data for the new product generation and compare against the previous generation. The data period for the new generation product shall show reductions compared to the previous generation and the reductions shall be verified.
- The claim may be awarded for **planned** reductions based on the following scenario:
 - Verify or Validate the product carbon footprint and validate planned reductions through an accompanying product family carbon management plan (see 3.6.5). This scenario can be applied for a new to world product with no available suitable comparator product and/or if the new product cannot be included within an existing product family, see Table 3.
- To apply these requirements applicant organisations shall clearly define the product family within which generational improvements are planned. To be considered within the same product family a new generation product shall meet the same criteria as defined in Table 3 including the same functional unit, production processes, design intention/ use case, user profile as well as the same or similar features.
- Where the product cannot be grouped within an existing product family the following requirements shall be met;
 - A carbon management plan for the new product shall be provided and product family characteristics defined.
 - The first-generation product of a new product family shall at least demonstrate that the carbon reduction features used in existing products/ product families have been included within the design where appropriate.
- Where 12 months of data is not available i.e. for new to world products a representative product carbon footprint shall be provided. In this instance the following conditions shall be met;
 - The new generation product has not yet been launched

- The full BOM data is available for the purchased materials for the new generation product
- Production emissions and distribution emissions are similar to the previous generation. Where these are expected to change modelled changes shall be provided
- Actual energy testing data is available and use case assumptions documented
- Every two years the applicant organisation shall provide an updated Carbon Management Plan including details of which actions have been implemented during the development of the next product generation to achieve planned reductions at launch of the new generation of product.
- Verification of the new generation product – verify the 12 months of data for the next product generation. The data period for the new generation product shall show reductions compared to the previous generation. Reductions shall be verified.
- For new-to-world products, where there is insufficient actual data available for footprint verification, validate the footprint period for the product based on forecast data (i.e. for downstream emissions) and proxy data based on primary data of similar products (i.e. upstream assembly) and validate planned reductions through an accompanying product family carbon management plan (see 3.6.5)
- The claim period duration for **both achieved and planned** reductions shall be **two years** with the ability for the claim to be extended based on the outcome of the carbon management plan review and confirmation that there has been no significant change to the previously verified footprints (see sections 3.6.5 and Part 1, Section 9.2. respectively). The claim period duration can be continued up to 5 years or in line with the product sales lifetime whichever is soonest.

3.6.3 Requirements for reductions

- The below is relevant for existing products and verification of the new generation scenarios
- The organisation shall have taken action(s) which (cumulatively) achieve(s) reductions in carbon emissions related to the product carbon footprint(s) when compared to the previous product generation.
- Reductions which are eligible for the claim are as defined in section 3.3
- Reductions which are not eligible for the claim are as defined in section 3.3
- If the achieved reduction is <1% the Lead Assessor shall investigate the data quality of the activity and emission factors to determine if they are reasonably assured that the footprint is of good enough data quality to justify a small reduction.

3.6.4 Pre-requisites for calculating reductions

- The following sections describe the key elements of this process. A central theme is the maintenance of consistency – it is only possible to meaningfully compare two footprints if they were created using equivalent use of standards, methodology and data.

Note: consistency is not intended to be the same as accuracy regarding actual GHG emissions, which are typically estimated using secondary emission factors.

- Any comparison shall only be made between data representing the previous generation product footprint and the most recent product generation.
- When verifying the new generation product, the product footprint for the new generation shall be compared against the previously verified footprint of the last generation and meet the requirements Part 1 Section 1. Should any significant changes have occurred the applicant organisation shall rebase the footprint for reverification by the Carbon Trust. An updated product family carbon management plan shall also be provided to reflect the revised footprint.
- For continuation of the claim the applicant organisation shall confirm every two years that there have been no significant changes to the previously verified footprint(s). Should any significant changes have

occurred the applicant organisation shall rebase the footprint for re-verification by the Carbon Trust. An updated product family carbon management plan shall also be provided to reflect the revised footprint.

Note: significant changes would include any material differences to data, calculation methodologies or standards as defined in Part 1 section 9.2

3.6.5 Product family carbon management plan

- All products (existing, new to world, re-verification) aiming to achieve the reducing claim and apply the requirements for ICT sector goods and accessories shall provide a carbon management plan for the product family. The carbon management plan shall include:
 - Claims about future reductions supported by a suitable, publicly disclosed, reduction plan.
 - Provide reference to the targeted reduction (%), planned means of avoiding and reducing emissions related to specific activities over the course of the product family lifespan.
- An updated product family carbon management plan shall be provided every two years including:
 - Actions taken in the development of the next generation of product in line with the product family carbon management plan
- An updated product family carbon management plan shall be provided at the point of verification of the next generation product, the carbon management plan shall include;
 - Details of which actions have been implemented during the development of the next product generation
 - Details of which actions are planned to be taken to further decarbonise the next generation product.
 - Details of any plans for continual reductions in the next/ current product generation.
- Failure to demonstrate planned reductions or actions taken in line with the product family carbon management plan may result in the organisation's reduction claim not being verified.

4 Pilot Requirements for Net-Zero aligned claims

4.1 General requirements:

- The organisation shall meet the requirements in Part 1: Technical, and all the requirements in this section.
- Organisations shall have an organisational Net Zero target and equivalent product reduction target set using a baseline no earlier than 2015.

4.2 Eligibility for the claim:

- The organisation shall have an organisational Net Zero target aligned to the requirements of an internationally recognised Net Zero standard.
 - Organisational Net Zero targets may be set at either the group or business level.
- The organisation shall have a Net Zero roadmap for the achievement of their Net Zero target. Requirements for roadmaps can be found in section 4.4.

- Where the applicant organisation produces multiple types of products a product-level Net Zero roadmap shall be provided.
- The product Net Zero Roadmap shall not include any planned increase in emissions above the baseline footprint without sufficient justification. Planned increases in emissions will be reviewed on a case-by-case basis.
- The claim may be awarded for **achieved** reductions based on the following:
 - Reductions against a baseline – Collect data for and verify two footprint periods.
 - The most recent 12-month data period (most recent year) shall show reductions in line with the organisation’s Net Zero roadmap when compared to the baseline footprint or product launch footprint.
 - The year used for the baseline footprint shall align to the organisation’s Net Zero target baseline period.
 - Where the product has been in existence since the baseline year of the organisation’s Net Zero target the baseline year shall be used for the comparison.
 - If the product has launched since the baseline year of the organisation’s Net Zero target, a carbon footprint for the launch year of the product shall be used for the reduction assessment. The applicant shall also demonstrate how the new product supports the organisation’s Net Zero roadmap.
 - Product intensity-based reductions shall be presented as part of the verification process alongside detail of how this contributes to the organisation’s absolute Net Zero target (see section 4.4)
 - If the organisation is unable to demonstrate reductions aligned with their product Net Zero roadmap at the point of verification, or re-verification, organisations shall demonstrate that the footprint of the product has not increased beyond the previous verification or initial baseline period, this shall only be acceptable from the third verification onwards. Justification for the lack of reduction shall be provided.
 - In instances where factors beyond the company’s control have had a significant impact on one or multiple years of product emissions the extraordinary circumstances policy may be applied for. Applications will be reviewed on a case-by-case basis and at the discretion of the Carbon Trust.
- The claim may be awarded for **planned** reductions based on the following:
 - Verify the 12-month footprint of a product and validate planned reductions through an accompanying product level Net Zero Roadmap. At re-verification the applicant shall then show reductions between the baseline footprint period and the latest footprint period in line with the Net Zero roadmap for the applicant product as well as demonstrate progress in line with the product Net Zero roadmap.
 - The baseline period shall align to the organisation’s Net Zero target baseline period.
 - The planned reductions presented in the product Net Zero roadmap shall align to the organisation’s Net Zero Roadmap
 - If the product has launched since the baseline year of the organisation’s Net Zero target, a carbon footprint for the launch year of the product shall be used for the reduction assessment. The applicant shall also demonstrate how the new product supports the organisation’s Net Zero roadmap.

Note: Planned increases in emissions may be accepted provided there is sufficient justification for how this supports the Net Zero transition in the long term. Planned increases will be reviewed on a case-by-case basis in conjunction with the full product Net Zero roadmap. Examples of acceptable justifications could include:

1. *Plans to change suppliers to a higher impact but more engaged provider to drive more significant carbon reductions over time.*
 2. *Opening new local operations to minimise logistics long-term, requiring up-front operational costs/emissions.*
 - Validate the footprint based on forecast data and validate planned reductions through an accompanying product Net Zero roadmap
 - The following year the estimated footprint for the baseline footprint period shall be re-baselined i.e. recalculated using actual data from the baseline footprint period and verified.
- The claim period duration for achieved reductions shall be two years.
 - The claim period duration for planned reductions shall be two years.
 - Re-verification – Verify the most recent year (two years following previous verification). The most recent data period shall show achieved reductions against the baseline period aligned with the product Net Zero roadmap provided for the product(s) being verified.

4.3 Requirements for reductions:

- The below is relevant for achieved reductions of existing products and re-verification scenarios.
- The organisation shall have taken action(s) which (cumulatively) achieve(s) reductions in carbon emissions related to the product carbon footprint(s) in line with the Net Zero roadmap for the product.
- Reductions which are eligible for the claim:
 - Actions within the organisation's control or influence.
 - Further details on actions within the organisation's control which are eligible for the claim can be found in Section 3.3
 - For re-verifications, where the applicant organisation has some influence or control;
 - Applicant organisation's shall demonstrate the actions they have taken during the previous 24 months to achieve decarbonisation.
 - If the applicant is unable to demonstrate product level reductions in line with their product Net Zero roadmap the actions taken by the client to engage with stakeholders beyond their direct control or influence shall be considered.
 - An updated product Net Zero roadmap shall also be provided which is reflective of the progress made towards targets and adjusted to reflect the next steps for driving reductions.
 - Actions outside of the organisation's control or influence.
 - Organisations may also claim reductions as a result of actions and events that are outside of their control/ influence for the specific life cycle stage(s) impacted e.g. grid decarbonisation, changes in recycling rates, new legislation in the country of sale etc.
 - For re-verifications, where the applicant organisation has no influence or control and is unable to demonstrate reductions in line with their product Net Zero roadmap as a result of actions beyond their control or influence;
 - The applicant organisation must be able to demonstrate that all planned actions within the control of the applicant organisation were taken during the 24-month period and reductions achieved in line with those actions.

- An updated product Net Zero roadmap shall be provided which is reflective of the actual pace of decarbonisation for external drivers.
- When assessing use phase reductions which are achieved as a result of grid decarbonisation the world grid average shall be applied to normalise for the impact of decarbonisation of different electricity grids at different rates.

Note: Where this is applied this will result in the calculation behind the product footprint and the calculation behind the reduction assessment will be different. Both will be verified as part of the assessment for this claim.

- Organisations looking to claim reductions outside of the organisation's control or influence shall where reasonable document these separately from reductions achieved as a result of actions within the organisation's control or influence. In cases where it is not practicable to separate these reductions an approximation may be accepted.

Note: Reductions achieved as a result of actions beyond the organisation's actions and events can only be claimed for in addition to reductions resultant from actions within the organisation's control or influence.

- Reductions which are **not** eligible for the claim:
 - Use of offsets.
 - Economic price allocation changes.
- For re-verifications, a reduction is determined by comparing the most recent product footprint results, with the baseline footprint period and expected reduction as detailed in the product Net Zero roadmap.
- There are no requirements regarding the size of any achieved annual quantitative reduction however the roadmap must demonstrate that it is Net Zero aligned.
- If the achieved reduction is <1% the Lead Assessor shall investigate the data quality of the activity and emission factors to determine if they are reasonably assured that the footprint is of good enough data quality to justify a small reduction.
- The organisation shall provide a product Net Zero Roadmap every footprint period (see section 4.4) which includes progress against the roadmap and changes made to the roadmap since previous verification.
- The product Net Zero roadmap shall provide a detailed breakdown of planned reduction initiatives in line with business planning cycles (3-5 years), including costs where relevant. In the near-term (next 10 years) the roadmap should include high level initiatives the business is considering and from 10 years to the Net Zero target year the roadmap should include details of expected technological developments and how the applicant organisation is working to deliver these, any gap to target and a process for the purchase of Greenhouse Gas Removals at the target year and each year after.

4.3.1 Pre-requisites for calculating reductions

- The following sections describe the key elements of this process. A central theme is the maintenance of consistency – it is only possible to meaningfully compare two footprints if they were created using equivalent use of standards, methodology and data.

Note: Consistency is not intended to be the same as accuracy regarding actual GHG emissions, which are typically estimated using secondary emission factors.

- Any comparison shall be made between data representing footprints for the baseline year of the organisation's Net Zero target and, most recent footprint period and the product Net Zero roadmap, except upon prior written approval from the Carbon Trust.
- The most recent year product footprint shall use primary data no more than 15 months old at the contract signing.
 - Older data may be used if deemed representative.

- For re-verifications the most recent product footprint shall be compared against the previously verified baseline year footprint and meet the requirements Part 1 and Section 1.
- Data quality requirements shall meet the requirements Product carbon footprints, Requirements for assurance – Part 1: Technical, Section 5.23.

4.3.2 Rebaselining

- Product level rebaselining:
 - See Part 1, Section 9.2.

Note: If any major changes in modelling methodology occur, it is recommended to rebaseline the baseline footprint period in a new model with original activity data and emissions factors.

- If rebaselining has occurred, the organisation shall provide an updated emissions reduction trajectory for the product(s) being verified.
 - In this case the original footprint does not need to be re-stated, the re-baselined footprint will be included in the new assurance letter.
- Organisation level rebaselining:
 - If a significant change to organisational emissions triggers a rebaselining e.g. acquisition of another company, the organisation shall update their organisational Net Zero target and provide an updated emissions trajectory for the SKU(s) being verified

Note: It is recognised there may be a significant amount of work involved in the rebaselining of organisational targets and subsequent update of product specific Net Zero roadmaps. If the organisation already holds the claim at the point of organisation level rebaselining and has a re-verification upcoming the organisation may be assessed against the old Net Zero roadmap at the next verification cycle. This must be disclosed in external communications around the claim. The organisation shall be required to provide details of the updated targets and Net Zero roadmap by the point of the subsequent verification cycle.

4.4 Net Zero Roadmap

- All products aiming to achieve the Net Zero aligned claim shall provide a product level Net Zero Roadmap (existing, new-to-world, re-verification). The product Net Zero roadmap shall include:
 - Product-level reductions shall be assessed on an intensity basis however the Net-Zero roadmap for the product should demonstrate how these reductions contribute to the organisational absolute Net-Zero target.
 - Claims about future reductions supported by a suitable, publicly disclosed, reduction plan (for example within a Product Emissions Report).
 - Provide reference to the targeted reduction (%), and a detailed implementation plan to achieve the targeted emissions reductions related to specific activities which will support achievement of the target. For example, switching to light weight glass to reduce distribution emissions.
 - The Net Zero Roadmap should include all relevant elements necessary to meet the targeted reduction including but not limited to budgetary resources and technological developments
 - A projected reduction glidepath out to the Net Zero target year including annual reduction projections for the next five years or in line with the applicant organisation's business planning cycle.
 - Identify the gap to target and document the potential measures the applicant organisation will consider to address the gap.
 - Document assumed external changes, including rate of change e.g. grid decarbonisation, changes in recycling rates, new legislation in the country of sale etc.

- If, at re-verification, it is found that the rate of change is slower than originally forecast within the product Net Zero roadmap, the applicant organisation shall provide an updated product Net Zero roadmap reflective of actual rate of change.
- An organisational level Net Zero Roadmap may be accepted provided it meets the criteria defined above and there is a demonstrable link between the organisational reduction targets and product level reductions (%) and planned reduction initiatives.
- A failure to demonstrate planned reductions through a credible Net Zero Roadmap may result in the organisation's reduction claim not being verified.

4.5 Mid-point review

- After the initial 12 months of holding the claim the Carbon Trust will re-engage with the applicant organisation to;
 - Confirm whether any changes have been made to the previously verified footprint
 - Review progress in line with the Net Zero roadmap for the product

4.6 Requirements for Net Zero aligned claims related to packaging

- As per Sections 4.1 to 4.5 but applicable only to packaging products produced by **packaging manufacturers**.

5 Requirements for lower claims

5.1 General requirements

- The applicant product shall meet the requirements for the 'General requirements for verified claims' in Section 5 to achieve a verified footprint and all the requirements in this section to qualify for the lower claim.
- The footprint of both the applicant product and the comparator products may vary by geographical area.
- The market share of comparator products may vary by geographical area also.

Note: Where the applicant product is one of the higher carbon footprint products within a region fulfilling the defined function, it cannot be compared to other products that are worse than this.

5.2 Comparative claims

- The lower comparison claim may be achieved through either of the following scenarios:
 1. Lower within product family: The organisation shall achieve verification for both the applicant and comparator products which shall have the same unit of analysis and be produced by the same company in accordance with the verification requirements in Part 1, and achieve verification against the lower claim requirements in Section 5.3.1 (see 5.3).
 2. Lower compared to market: The organisation shall achieve verification for the applicant product, and provide reasonable evidence, justification and uncertainty ranges to verify the product claiming lower is verifiably lower than the market comparators (see 5.4).

- The purpose of the lower claim shall be to provide a claim of recognition, drive changes in purchasing choice, and differentiate between products. This may be accompanied by the Footprint Label.
- The lower claim Scenario 2 shall not be applicable for new to world or estimated products. These products shall use the reducing claim.

5.3 Comparing products in the same product family

5.3.1 Key requirements for analysis

- The organisation shall define the applicant product – i.e., the product which seeks to carry the verified lower claim.
 - The applicant product and comparator product within product family and organisation shall have achieved verification or validation in accordance with Part 1 Section 5.
- The organisation shall define the comparator product(s)
 - There may be more than one comparator, but they shall be referenced in the communication claim and satisfy the requirements in Section 5.3.2
 - The product comparator shall be defined in any communication and claims made about the lower status of the applicant product.
- The organisation shall evidence due diligence to prove there are not significantly lower emission alternatives to the applicant product in the geography of sales specified.
- Provide a carbon management plan detailing how this will continue to maintain the lower claim status by continually working on innovation to reduce and keep the product carbon footprint low. [See section 3.4]

5.3.2 Key requirements for verification

- The comparator product(s) shall:
 - Have a calculated and verified product carbon footprint in accordance with Part 1, Section 5.
 - Be defined clearly to enable verification.
 - Fulfil the same function as the applicant product.
 - Be readily substitutable for the applicant product.
 - Be within the defined geographical area of sales/use (see Part 1, Section 5.5.1).
 - Have the same unit of analysis produced by the same organisation as the applicant product.
 - Have a data quality and uncertainty analysis completed.
- The applicant product shall:
 - Have achieved footprint verification.
 - Have a lower footprint than the comparator product to be eligible for the lower claim.
 - Be at least 5% lower carbon footprint than the comparator product.
 - Have a data quality and uncertainty analysis completed.
 - For re-verification the applicant product shall not show an increased footprint for the most recent footprinting period compared to the baseline year, previously verified product footprint.

5.3.3 Achievement and communication

- The precise wording of the claim accompanying the Footprint Label shall be approved by the Carbon Trust marketing team, as an example it would read along the lines of 'The product footprint of Barista Oat milk has been verified as lower than the product footprint of Dairy milk.'

- The verifier shall issue a letter of assurance, certificate of assurance and Label Licence. The comparison report shall be verified by the assurance team.
- Use of the lower claim shall be supported by text and a link to a longer explanation (which may include an extended PER) on a website, which justifies how this product passes the criteria to carry this label. It is crucial that the basis for these comparisons is as clear and consistent as possible.

5.3.4 Potential rejection causes

- The Carbon Trust may not accept the applicant product seeking the lower claim, for example where the applicant product is one of the higher carbon products sold within a region fulfilling the defined function, it cannot be compared to other products that are worse than this.

5.4 Comparing products to market comparators

5.4.1 Key requirements for analysis

- The organisation shall:
 - Define the applicant product – i.e., the product which seeks to carry the verified lower claim.
 - The applicant product shall have achieved verification in accordance with Part 1, Section 5.
 - Define the product(s) which will be the comparators to the applicant product.
 - There may be more than one comparator product.
 - Comparator product(s) may be grouped based on technical similarity and the applicant may define which groups they are applying for the lower than claim to be compared to.
 - Provide product footprint(s) of the comparator product(s) per group of comparators.
 - If bill of materials of generic comparator product(s) is publicly available, an estimated footprint may be calculated. This should be completed using estimations of yield, bill of materials, manufacturing and due diligence actioned to estimate fugitive/process emissions.
 - Provide a data quality analysis of the applicant product and comparator product(s), aligning to the data quality requirements in Part 1, Section 5.23.
 - Provide an uncertainty analysis of the applicant product and comparator product(s), aligning to uncertainty analysis in Section 5.4.4.
 - The organisation should provide footprints for the best alternative per comparator product(s) group (e.g., lowest best alternative). If the lowest comparator product footprints within the group demonstrate a significantly higher footprint than the applicant product uncertainty range, the organisation may qualify for the lower claim without completing an uncertainty analysis of the comparator product group(s).
 - Define if cradle-to-gate or cradle-to-grave is applicable.
 - If cradle-to-gate is selected, the organisation shall measure downstream distribution as part of the comparison to achieve the lower claim for both applicant and comparator product(s); however, this does not need to be included in the verified footprint.
 - Provide the due diligence to evidence the applicant product's wider environmental impacts are not substantially worse than the comparator product(s).
 - Wider environmental impacts include biological, water and air.
 - Provide the due diligence to evidence that any low selling comparators with significantly lower footprints are non-commercial and non-scalable, for example made from a non-scalable source ingredient. This shall be evidenced that the low-selling comparator is not able to practically scale up.

- Provide a carbon management plan detailing how this will continue to maintain the lower claim status by continually working on innovation to reduce and keep the product carbon footprint low. [See section 3.4]

5.4.2 Key requirements for verification

- The applicant product shall:
 - Have achieved footprint verification (see Part 1, Section 5).
 - For re-verification the applicant product shall not show an increased footprint for the most recent footprinting period compared to the baseline year, previously verified product footprint.
- The comparator product(s) in each group shall:
 - Be defined clearly.
 - Fulfil the same function as the applicant product (see Part 1, Section 5.5.3).
 - Be readily substitutable for the applicant product, and scalable to be a substitute.
 - The verifier shall review the suggested comparators to ensure the product is a feasible alternative and can be scaled to a volume to be a competitor in terms of market share. This should be based on a qualitative metric.
 - If the product comparator is deemed not scalable, this shall be justified by the assessor in terms of research and evidence to show this is not scalable.
 - The comparator product(s) shall be within the defined geographical area of sales/use (see Part 1, Section 5.5.1).
 - Have a completed carbon footprint.
 - The comparator footprint shall be based on the maximum number of comparator footprints that can be procured and this shall have a reasonable data quality score, e.g., applicant product (mushroom steak) is 1000 times lower than market comparator (beef), then the data quality does not need to be as good as if the applicant and comparator product are two times lower. Comparator products shall be sourced from publicly available sources or verified by a third party.
 - If the footprint is old, steps shall be taken to show improvements likely to have occurred in intervening years – taking a conservative approach to favour the comparator.
 - The methodology used may vary to that used for the applicant product. Steps shall be made to normalise any methodological differences.
 - Adjustments shall be made to represent each sales region.
 - Have a completed data quality assessment.
 - Have a completed uncertainty range.
- The verification shall:
 - Review the carbon footprint of the comparator product(s).
 - Compare the data quality scores of the applicant product and comparator product(s).
 - Review the uncertainty ranges defined by the organisation for the applicant product and comparator product(s).
 - The uncertainty ranges shall be reflective of the data quality analysis and factors such as known geographic region/upstream sourcing.

- Check the upper uncertainty range of the applicant product shall fall below the lower uncertainty range of the comparator product(s) in the specified region(s) to qualify for the lower claim.
 - The applicant product may achieve this in some regions but not others.
- If cradle-to-gate and the product is sold to different regions/global the downstream distribution of the applicant product and comparator product(s) shall be estimated.
 - The highest upper bound of the uncertainty range of the applicant product shall be below the lowest lower bound of the uncertainty range of all comparator products.

5.4.3 Data quality analysis

- The applicant product shall conform to the minimum data quality requirements described in Part 1 Section 5.23. The data quality of the comparator product(s) footprints chosen for the assessment shall be evaluated following the below described data quality requirements, presenting calculations clearly for verification.

Table 4. Data quality parameters for lower claims.

Comments		Example options
Product match	How well the comparator product carbon footprint matches the intended scope of the industry comparison for the applicant product	E.g., the comparator product has identical materials, processes, and use profiles
Age		E.g., the comparator product footprint activity data represents the same footprint period as the applicant product
Geographic scope		E.g., the comparator product footprint represents the same manufacturing and sales market regions as the applicant product
Credibility of source		E.g., the comparator product footprint is verified by the Carbon Trust

5.4.4 Uncertainty analysis

- Uncertainty shall be evaluated for the range of comparator products identified for the analysis, and for the completed carbon footprint comparison study of the applicant product versus the comparator product(s). To prove a significant difference in the carbon footprint of the applicant product versus the comparator product, the uncertainty ranges from the two should not overlap.
- A lower emissions range and an upper emissions range shall be calculated for the carbon emissions calculated for each of the groups of comparator product(s). These ranges shall be estimated based on the data quality and completeness assessments conducted in accordance with the guidance provided in Part 1, Section 5.23.2 and Appendix 4.
- The uncertainty range may impact the validity of the claim, see Figure 2. Threshold for uncertainty ranges which determine qualification for the .

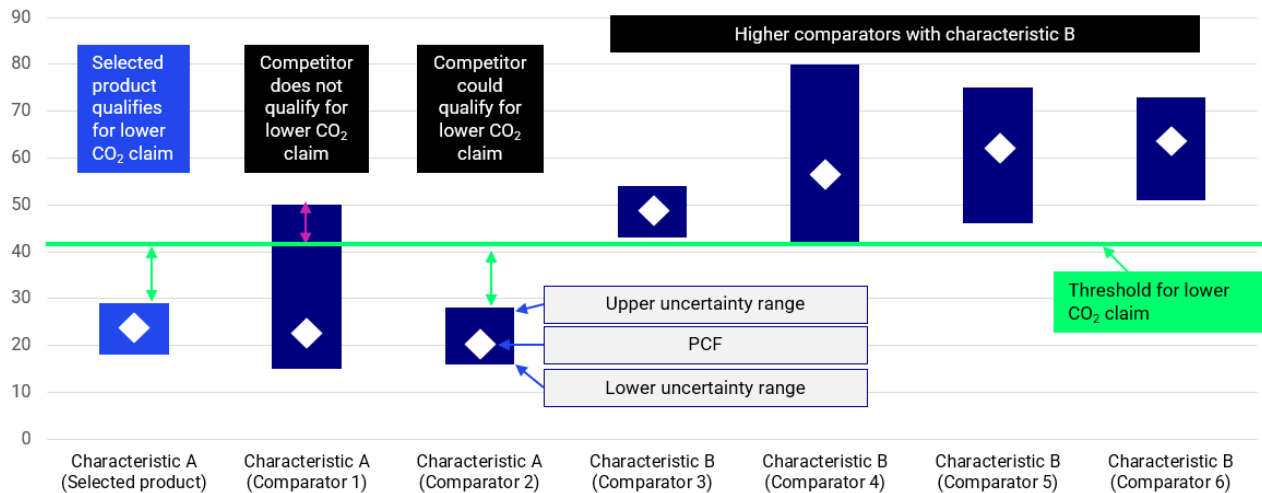


Figure 2. Threshold for uncertainty ranges which determine qualification for the lower claim.

5.4.5 Achievement and communication

- If the applicant product satisfies the requirements in Section 5.4, the selected product shall achieve verification to use the lower claim.
 - The precise wording of the claim accompanying the Footprint Label shall be approved by the Carbon Trust marketing team, it would read along the lines of 'The product footprint of applicant product has been verified as lower than the product footprint of comparator product(s)'.
- The verifier shall issue a comparison report, letter of assurance, certificate of assurance and Label Licence.
- Use of the lower claim shall be supported by text and a link to a longer explanation (which may include an extended PER) on a website, which justifies how this product passes the criteria to carry this label. It is crucial that the basis for these comparisons is as clear and consistent as possible. The PER including this statement and carbon management plan shall be published by the organisation.

5.4.6 Potential rejection cases

- The applicant product shall not achieve the lower claim where it is not possible to make a general comparison, for example where there is only one other comparable product (i.e., a duopoly).
 - The lower claim is not suitable in this instance as there is an inability for the comparison to be generalised.
- The applicant product may be disqualified if the wider environmental impacts are substantially worse than the higher comparator product(s).
 - Guidance: Significantly worse = ten times worse.
- The applicant product may be disqualified if there is a comparator product or an equivalent applicant product, with low sales but sufficient availability to be a practical alternative, with a significantly lower CO₂ footprint.
 - Guidance: Significantly lower = four times lower.

- If any competitor challenges the claims on achievement of lower claim or releases a product carbon footprint that contradicts the basis for the claim, then the organisation shall seek to review the basis of the Verification. If the challenge or contradicting product carbon footprint is found to be valid, the label shall be removed.

6 Pilot requirements for Climate Projects Funded claims

6.1 Summary

The purpose of the Climate Projects Funded claim is to drive investment in decarbonisation of product(s) and support the development of the carbon removals market. There are two main categories of funds referred to throughout, a third category is outlined below and in Table 1, this will be introduced in the future as outlined below.

1.) Investment in decarbonisation

- a. Preferred: Investment in decarbonisation projects which will reduce emissions from the applicant product(s) for the purposes of this claim, any purchase of Ex-Post Carbon Credits shall be considered within this category of spending.
- b. Alternative: where the applicant organisation can demonstrate that the funds could not be more impactfully spent on decarbonisation of its product(s), the applicant organisation may purchase Ex-Post Carbon Credits

2.) Investment in Ex-Ante carbon removals

Initially every year the % to be spent on Ex-Ante carbon removals shall increase relative to the proportion of investment required in decarbonisation. Over time, there will be further requirements introduced specifically for the purchase of Ex-Post Carbon Credits.

- a. Applicant organisations shall invest a % of funds, equivalent to a specified proportion of the product carbon footprint(s), in the development of carbon removal projects.
- b. Where relevant, the applicant organisation may invest in carbon removal projects within their own operations or value chain.
- c. The carbon removals market is developing rapidly in response to the vital role they play in achieving Net Zero. The purpose of investment in Ex Ante carbon removals is to support the development and scaling of both natural and technological long-term carbon removals. As removals types become proven and available at scale the requirements for this claim shall be updated to ensure investment in Ex Ante carbon removals continues to support development of new carbon removal solutions.

Note: Where the applicant organisation can claim product emissions reductions as a result of the implementation of the removals project, this investment shall be accounted for as investment in decarbonisation

3.) Purchase of Ex-Post carbon removals

- a. The Carbon Trust recognises to achieve Net Zero targets, residual emissions will need to be neutralised using Ex-Post carbon removals at the Net Zero target year or 2050, whichever is sooner. To support this, these requirements will be regularly reviewed and updated as the carbon removals market develops to over time increase the amount of

Ex-Post carbon removals accepted as part of the Climate Projects Funded claim (see Table 1). At this time, Ex-Post carbon removal projects shall be accounted for within category 1, Investment in decarbonisation.

6.2 General Requirements

- Applicant organisations shall meet all of the requirements in this section as well as;
- the requirements in Part 1
- the requirements of the base claim as defined in one of the following scenarios;
 - Reducing, see Section 3
 - Reducing, Net Zero aligned, see Section 4
 - Lower, see section 5

6.3 Eligibility for the claim

- Applicant organisations shall set organisational Net Zero Science-based reduction targets (not required to be validated) by the time of their third verification cycle²
- Applicant organisations shall invest in decarbonisation within the applicant product(s), and may purchase Ex-Post Carbon Credits through the following scenarios;
 - Preferred: Organisations shall demonstrate investment in decarbonisation within the applicant product(s) to the equivalent amount as defined in table 1 of the product carbon footprint(s). This equivalence is calculated using a money-for-tonne conversion.
 - Or;
 - Alternative: Organisations shall demonstrate both investment in the decarbonisation of the applicant product(s) and the purchase of reduction or removal Ex-Post Carbon Credits to the equivalent amount as defined in table 1 of the product carbon footprint(s).
 - There is no threshold for the split between investment in decarbonisation and the purchase of reduction and removal Ex-Post Carbon Credits. This shall be defined at the applicant organisation's discretion.
 - The first principle of the Climate Projects Funded claim is to enable carbon reduction. Where applicant organisations pursue the purchase of reduction or removal Ex-Post Carbon Credits, justification that this is the most impactful investment option available to the applicant organisation shall be provided.
 - More details for how a money-for-tonne conversion is defined and requirements for investment in decarbonisation can be found in section 6.7.

² Science-based targets are not required to have been validated by an external party, however they must meet the requirements as defined within internationally recognised Net Zero target setting Standards (i.e. the SBTi's Corporate Net Zero Standard and/or the ISO Net Zero Guidelines or other widely adopted Net Zero target setting guidance.

- The applicant organisation shall also invest in carbon removal projects aligned with Table 1.
 - Organisations pursuing this appended claim shall demonstrate investment in Ex-Ante carbon removal projects (see section 6.8). The applicant organisation shall demonstrate investment in natural and technological long-term carbon removal projects equivalent to at least the proportion defined in Table 1 of the product carbon footprint on a money-for-tonne basis. The applicant organisation shall invest in a diverse portfolio of Ex-Ante carbon removal projects. More details for how a money-for-tonne conversion is defined can be found in section 6.8. The money-for-tonne conversion value shall be defined in the proposal with the applicant organisation.
 - Applicant organisations shall align with the share specified in Table 1. The relevant year shall be defined based on the 12-month footprint period being verified.
 - The applicant organisation may invest above the minimum threshold in Ex-Ante carbon removals. Where the applicant organisation invests above the minimum threshold in Ex-Ante carbon removal projects the required minimum percentage investment in decarbonisation must still be met.

Table 1: Required split between decarbonisation and removals investment as a proportion of the product carbon footprint

Year	2023	2024	2025	2026	2027
Minimum % investment in decarbonisation and/or purchase of reduction or removal Carbon Credits required as proportion of total product footprint	95%	93%	91%	90%	88%
Minimum % investment in Ex-Ante carbon removals required as proportion of total product footprint	5%	7%	9%	10%	12%
% purchase of Ex-Post carbon removal credits as proportion of total product footprint*.	0%	0%	0%	0%	0%

**this category is not in use at this time but shall be introduced as the carbon removals market*

- The % splits detailed in Table 1 will be reviewed annually by the Carbon Trust and adjusted such that there is a gradual transition across the defined categories in line with the below:
- *Over time the split between investment in Ex-Ante carbon removal projects and investment in decarbonisation shall shift towards greater investment in Ex-Ante carbon removal projects to support scaling of the carbon removals market as required to achieve Net Zero.*
 - *Likewise, it is recognised that there will need to be a transition from majority Ex-Ante carbon removals investment to majority Ex-Post carbon removals to achieve 100% of residual product emissions by the Net Zero target year or 2050. As the removals market develops the requirements for Climate Projects Funded will be updated to reflect this transition and the third category as defined in Table 1 shall be introduced.*
- In addition to the carbon management plan or Net Zero roadmap submitted in accordance with the requirements for the base claims (Reducing, Net Zero aligned, Lower) the applicant organisation shall provide a Climate Project Investment Plan (See Section 6.9). The Climate Project Plan may form part of the overall carbon management plan or Net Zero roadmap.
- Reverification – the applicant organisation shall undertake a reverification exercise every 12 months. This shall include;
 - Confirmation that no material changes have occurred in the product(s) included in the claim which would require review/ recalculation of the product footprint(s). See Requirements for Assurance – Part 1: Technical, Section 8 for full details of the requirements for maintenance of footprint verification.
 - Likewise, any methodological or data changes shall be shared with the Carbon Trust to assess whether a rebaselining exercise is required.

Note: significant changes would include any material differences to data, calculation methodologies or standards as defined in Requirements for assurance – Part 1: Technical Section 9.2

- a. Verification of the most recent year's total sales volumes, multiplied by the most recent product carbon footprint(s).
- b. Verification of the investment in Ex Ante removal Carbon Credits
- c. Verification of the spend of funds for the previous 12-month period and allocation of funds for decarbonisation within the value chain of the applicant organisation for the next 12-month period (see section 6.10)

Note: The verification of reductions claims or maintenance of lower-than claims shall remain consistent with those defined in sections 3, 4 and 5 for Reducing, Net Zero aligned and lower claims respectively e.g. on a two year cycle.

- The claim period duration for the climate projects funded claim shall be 12 months.

6.4 Requirements for investment in product decarbonisation

6.4.1 General Requirements

- The amount of investment in decarbonisation is determined using a money-for-tonne approach.
- The Carbon Credit price per tonne shall be defined during project scoping and shall be stated in the project contract. An indicative price per tonne of carbon for 4Q23 is £15.23.
- The price per tonne is reviewed by the Carbon Trust on a quarterly basis and is calculated using a combination of academic publications and market conditions.
- The calculation applied to define the level of investment required is;

$$(PCF \left(\frac{tCO2e}{FuncU} \right) X Annual sales (FuncU) X Year \% * X Carbon Credit price per tonne$$

** Table 1: Minimum % investment in decarbonisation and/or purchase of reduction or removal Carbon Credits required as proportion of total product footprint*

FuncU = Functional Unit

- The applicant organisation shall demonstrate that, at a minimum, funds equivalent to the total amount calculated in the above formula have been included in the business plan/ been signed off by a member or members of the board (or equivalent senior leadership team) with authorisation to approve investments.
- There is no additionality requirement regarding the funding of decarbonisation within the value-chain, the principle purpose of the Climate Projects Funded claim is to ensure ongoing investment in decarbonisation, should the applicant organisation already be able to demonstrate investment in decarbonisation in alignment with the requirements of this claim this will be accepted.
- The carbon management plan submitted shall reference the intended use of funds for the forthcoming 12-month period. This information may be published externally, but it is not a requirement.
 - The Carbon Trust shall review the suitability of the intended use of funds to support decarbonisation of the product(s). A failure to demonstrate suitable investment plans and how they will achieve product level reductions may result in the organisation's claim not being verified.
- To ensure ongoing availability of funds for decarbonisation investment applicant organisations should include details of intended investments in decarbonisation in their carbon management plan or Net Zero roadmap aligned with their business planning cycles.
- Beyond declaring how the funds have been spent to demonstrate investment in decarbonisation there is no set/ defined use of funds. Suitable investments could include:
 - CapEx investments; factory or facility upgrades, vehicle or manufacturing equipment upgrades etc.
 - RevEx investments; funds for research and development, salary costs for sustainability focussed roles etc.
 - For applicant organisations where an established methodology exists for the accounting of carbon removals within the product carbon footprint, and those removals result in direct emissions reduction within the product lifecycle stages, this will be accounted for as part of their investment in decarbonisation. E.g. organisations with Forest Land and Agriculture (FLAG)

activities within their operations/ value chain may fund afforestation/ sequestration projects as part of their investment in decarbonisation

- The Carbon Trust recognises that there may be high-cost investments which exceed the minimum investment in decarbonisation required on an annual basis. Where this can be demonstrated, applicant organisations may be allowed to carry over funds across years or claim an investment project across multiple years.
 - In cases where the applicant organisation has made a substantial upfront investment above the minimum required for investment in decarbonisation for the assessment year the applicant organisation shall;
 - Have disclosed details of the project and its achieved or forecast carbon savings externally
 - Provide evidence of the funds spent e.g. invoices, purchase orders, trial balance or general ledger
 - Shall demonstrate ongoing commitment to carbon reduction e.g. through the implementation of other measures to manage carbon emissions
 - In cases where the applicant organisation wishes to ringfence and carry forward allocated funds from one year to the next to support a higher value decarbonisation project in the future the applicant organisation shall;
 - Have disclosed details of the intended future project externally e.g. in the Carbon Management Plan or Net Zero roadmap
 - Provide details of the expected cost, planned timeline for implementation and expected carbon savings.

Note: Applications will be reviewed on a case-by-case basis and at the discretion of the Carbon Trust.

- The actual reductions achieved through the implementation of a decarbonisation investment project shall not be assessed against any forecast reductions prior to project implementation.
- As outlined in section 6.1 the applicant organisation may spend some or all of the allocated funds on Ex-Post Carbon Credits, if this is the preferred choice the applicant organisation shall meet the requirements as defined in section 6.7, Requirements for Carbon Credits.
 - The first principle of the Climate Projects Funded claim is carbon reduction. Where applicant organisations pursue the purchase of reduction Carbon Credits, justification that this is the most impactful decarbonisation option available to the applicant organisation shall be provided.

6.5 Requirements for Carbon Credits

The Carbon Credit market is developing rapidly in response to the vital role of carbon removals in achieving Net Zero. Developments will be monitored closely and requirements for this claim shall be updated in line with best practice and market developments.

6.5.1 General Requirements

Applicant organisations should seek a ratings agency assessment of the Carbon Credits they intend to purchase and shall share the output of any such assessment with the Carbon Trust.

- Applicant organisations shall demonstrate due diligence for any Carbon Credit purchases or removals invested in. This may include but is not limited to;
 - Ratings Agency Advice.
 - Identification and review of the methodologies used for the Carbon Credits under consideration for purchase and documentation of findings. E.g. Any articles or news items
 - Reviews of articles or news items associated with particular methodologies and projects and documentation of findings.
 - Financial due diligence of the company or companies the applicant organisation may purchase from.
 - Consideration of the purchase of carbon insurance.
 - Assessment of whether the Carbon Credit scheme under consideration has its own appropriate policy/ process with regards to insurance of the scheme.
 - Further advice on criteria for due diligence assessments can be found in Appendix 1. The aspects detailed in Appendix 1 should be considered during any due diligence activities undertaken.

Note: The Carbon Trust is not a provider or verifier of carbon credits. Notwithstanding any recommendation of the Carbon Trust on carbon credit schemes or providers or good due diligence practices, the applicant organisation is responsible for satisfying itself it has undertaken appropriate due diligence and remains responsible for continual monitoring of the carbon credit scheme. Should any changes occur with regards to the findings of the due diligence during the verification period of the claim the applicant organisation shall inform the Carbon Trust.

The Carbon Trust reserves the right to not accept Carbon Credits where concerns have been raised regarding the quality of the Carbon Credit scheme.

6.5.2 Requirements for the purchase of Ex-Post Carbon Credits

- The Carbon Credit price per tonne shall be defined by the Carbon Trust during project scoping and shall be stated in the project contract. An indicative price per tonne of carbon for Q423 is £15.23
 - Where a price per tonne of carbon can be provided to the applicant organisation by the credit seller this may be used to calculate the volume of Carbon Credits required to be purchased provided the price per tonne is equal to or greater than that defined by the Carbon Trust in the applicant organisation's contract.
- See the formula in section 6.6 for details of how the required investment in Ex-Post Carbon Credits is determined. The applicant organisation shall provide the Carbon Credit certificates, detailing type of credit, quantity, date of purchase, subject/ company of purchase and Carbon Credit standard.
- Carbon Credits shall represent genuine additional GHG emissions reductions elsewhere and be permanent, with no leakage or double counting.

- Carbon Credit projects shall be verified by an independent, accredited verifier.
- Carbon Credits from projects are only issued after the emission reduction or removal has taken place.
- Credits from projects are supported by publicly available project documentation on a registry which shall provide information about: the Carbon Credit project, quantification methodology and validation, and verification procedures.
- Credits must be retired within 12 months and proof of this retirement must be on a publicly available registry.
- Carbon Credits purchased shall be approved by an accredited standards body such as [ICROA](#) or [CORSIA ICAO](#).
- Carbon Credits with a vintage greater than 5 years shall not be accepted as part of this claim.

Note: At present Ex-Post removals purchased shall be accounted for as investment in decarbonisation and will not count towards the required investment in removals This position shall be reviewed regularly by the Carbon Trust and may be updated in line with the development of the carbon removals market.

6.6 Requirements for Carbon Removal Projects

6.6.1 General Requirements

- Applicant organisations shall undertake and share the findings of due diligence actions undertaken in line with section 6.7.1

The Carbon Trust is not a provider or approver of carbon removal projects. Notwithstanding any recommendation of the Carbon Trust on carbon removal projects or good due diligence practices, the applicant organisation is responsible for satisfying itself it has undertaken appropriate due diligence and remains responsible for continual monitoring of the carbon removal project. Should any changes occur with regards to the findings of the due diligence during the verification period of the claim the applicant organisation shall inform the Carbon Trust.

6.6.2 Requirements for investment in Ex-Ante carbon removals projects

- The amount of investment in carbon removals shall be defined using a money-for-tonne approach.
- The carbon removal price per tonne shall be defined during project scoping and shall be stated in the project contract. An indicative carbon removal price per tonne of carbon for 23Q4 is £41.43
 - Where a price per tonne of carbon can be provided by the seller e.g. if Ex-Ante carbon removal credits are issued by the removals provider, this may be used to calculate the required investment in carbon removals provided the price per tonne is equal to or greater than that defined in the applicant organisation's contract.
- The price per tonne is reviewed by the Carbon Trust on a quarterly basis and is calculated using academic publications.
- The calculation applied to define the level of investment required is;

$$\left(PCF \left(\frac{tCO_2e}{FuncU \text{ unit}} \right) \right) \times Annual \text{ sales } (FuncU) \times Year \% * \times removal \text{ price per tonne}$$

** Table 1: Minimum % investment in Ex-Ante carbon removals required as proportion of total product footprint*

FuncU = Functional Unit

- Organisations shall invest in a diverse portfolio of removals projects including at least one natural long-term removal project (e.g. afforestation) and one technological long-term removal project (e.g. BECCs/ DACCs). Required investment in Ex-Ante carbon removals is to support the development and scaling of both natural and technological long-term carbon removals not yet fully mature.
 - Where relevant, and provided the applicant organisation complies with the requirement above, the applicant organisation may invest in carbon removal projects within their own operations or value chain.

Note: Where the applicant organisation can claim product emissions reductions as a result of the implementation of the removals project, and there is a recognised methodology available for doing so, this investment shall be accounted for as investment in decarbonisation. In instances where a removals project does not result directly in carbon emissions reductions within the product lifecycle, this shall be accounted for as investment in Ex-Ante carbon removals.

- Applicant organisations shall disclose details of the carbon removal projects invested in as defined in section 6.8 as well as the value of investment made in each project.
- Applicant organisations shall, upon request, be able to provide evidence of investments made such as; Invoices and where available certificates of investment

6.7 Climate Project Investment Plans

- Applicant organisations shall meet the requirements for Carbon Management Plans or Net Zero Roadmaps as defined in the relevant requirements section of their base claim (sections 3.4, 4.4, 5.3.1, and 5.4.1, for Reducing, Net Zero aligned reductions and Lower-than family and market respectively), including the public disclosure requirements.
- In addition, organisations pursuing the climate projects funded claim for a product shall provide a Climate Project Investment Plan detailing the following;
 - How the applicant organisation intends to transition investment towards the purchase of long-term Ex-Post carbon removals by 2050 or where applicable by their Net Zero target date.
 - When developing the Climate Project Investment Plan organisations should consider;
 - How carbon removal prices may change over time
 - The balance between investment to drive carbon reductions in the product(s) and how this may affect the investment required in carbon removals
 - Considerations or planned means for raising funds within the organisation to support the investment in the development of carbon removals technology and purchase of carbon removals by 2050 or the applicant organisation's Net Zero target date.
 - Details of investments made in decarbonisation shall be disclosed, this may be included in the carbon management plan/ Net Zero roadmap disclosure.
- Organisations pursuing the Climate Projects Funded claim for a product shall publicly disclose the following;

- Their commitment to setting organisational Net Zero Science-based targets and the timeframe for setting them³.
 - Where the applicant organisation has set Science-based targets they shall be disclosed.
- Where reduction and/or removal Ex-Post Carbon Credits have been purchased, applicant organisations shall disclose the total volume of Carbon Credits purchased including;
 - the type of credit purchased, the Carbon Credit standard name, project name, project ID, retirement serial number, and retirement date
 - The type of Carbon Credits purchased as a % proportion of the total volume purchased.
- The Ex-Ante carbon removals projects invested in as well as the amount invested in each Ex-Ante carbon removal project.
 - Justification for the suitability of the removal's technology invested in.
- The methodology used for any money-for-tonne investment in decarbonisation and removals.
- The Carbon Trust shall provide, as part of the deliverables for this project, a template for completion by the applicant organisation which meets the disclosure requirements as defined above

6.8 Requirements for reverification

6.8.1 General Requirements

- The applicant organisation shall confirm there has been no significant change to the product carbon footprint. Should significant changes have been made the applicant organisation shall follow the requirements as defined in Requirements for Assurance – Part 1: Technical Sections 8 and 9.2
- Verification of the most recent year's total product(s) sales volumes
- Evidence of investment in decarbonisation.
 - The applicant organisation shall provide evidence to demonstrate that funds allocated to investment in decarbonisation during the previous 12-month period have been spent. The Carbon Trust shall provide a template for the provision of this information.
 - Should there have been any significant change to the investment plan during the year the applicant organisation shall meet the requirements detailed above as well as justify the reason for this change and provide an updated investment plan based on the actual available funds for the period. The Carbon Trust shall review budget adjustments on a case-by-case basis.
 - i. A sample of evidence may be requested to support the investments claimed. Examples of evidence which may be requested includes but is not limited to;

³ Science-based targets are not required to have been validated by an external party, however they must meet the requirements as defined within internationally recognised Net Zero target setting Standards (i.e. the SBTi's Corporate Net Zero Standard and/or the ISO Net Zero Guidelines or other widely adopted Net Zero target setting guidance.

1. Invoices for CapEx purchased made,
 2. Total fully accounted costs for new employees and job descriptions for new roles.
- The applicant organisation shall, in line with the requirements of Table 1, provide evidence that funds have been allocated to investment in decarbonisation for the next 12-month period. The previously verified product carbon footprint as well as the sales volumes for the most recent 12-month reporting period shall be used to determine the investment amount required.
 - Evidence investment in Ex-Ante carbon removals projects
 - The applicant organisation shall demonstrate investment in Ex-Ante carbon removals projects equal to the required percentage coverage as defined in Table 1. The previously verified product carbon footprint as well as the sales volumes for the most recent 12-month reporting period shall be used to determine the investment amount required.
 - The organisation shall provide a Climate Project Investment Plan, which shall include the following information.
 - An updated Climate Project Investment Plan reflective of market developments and changes within the applicant organisation.
 - Every two verification cycles the applicant organisations shall be required to demonstrate that, in addition to meeting the requirements of this claim, they also meet the requirements of one of the below base claims;
 - Reducing, see Section 3
 - Reducing, Net Zero aligned, see Section 4
 - Lower, see Section 5

7 New products in existing verification labelling

7.1 General eligibility

- New product: Recently (or soon-to-be) launched products with limited available data.
- There is an existing validation covering a product which is functionally similar to the new product.
- The new product is <5% different in emissions to existing SKUs.
- The new product is <5% of total sales volume of the existing SKUs.

7.2 Requirements for labelling

- New products launched following a verification may use the relevant Footprint Label however the above requirements outlined in 1 shall be met.
- The organisation shall inform the Carbon Trust of the new products which will be launched using the label ahead of production.
- The organisation shall complete the new products log shared with the Client Manager. This shall be tracked by the Carbon Trust ahead of approval to ensure this meets the requirements listed above.

- On approval the client may label new products using the relevant Carbon Trust Footprint Label.
- Subsequent verifications the new products shall be footprinted for the footprint period and included within the verification, they shall meet the requirements of the relevant claim on subsequent verifications.

Appendix 1: Additional criteria for the due diligence assessment of Carbon Credits

When considering the below additional criteria the applicant organisation should consider whether there are any processes in place, safeguards, policies or KPIs set to manage any potential risk associated with criteria and ensure the project does not have a negative impact upon other criteria in the project location.

Table 2: Specific Criteria mentioned in due diligence assessments. Source: The Nature Conservancy⁴

Technical	<ul style="list-style-type: none"> • Additionality • Baselines 	<ul style="list-style-type: none"> • Data sources • Leakage 	<ul style="list-style-type: none"> • Permanence • Uncertainty
Social	<ul style="list-style-type: none"> • Benefit-sharing • Climate Justice • Community Leadership and Engagement 	<ul style="list-style-type: none"> • Contribution to SDGs • Co-benefits certification • Displacement risk 	<ul style="list-style-type: none"> • Land rights • Worker health and safety
Environmental	<ul style="list-style-type: none"> • Biodiversity • Contribution to SDGs 	<ul style="list-style-type: none"> • Co-benefits certification • Water quality 	
Counterparty	<ul style="list-style-type: none"> • Delivery risk • Experience 	<ul style="list-style-type: none"> • Implementation capacity • Local Relationships 	<ul style="list-style-type: none"> • Project history • Reputation
Political	<ul style="list-style-type: none"> • Border Disputes • Corresponding adjustments 	<ul style="list-style-type: none"> • Corruption • Methodological revisions 	<ul style="list-style-type: none"> • National/sub-national policy shifts • Political instability
Other	<ul style="list-style-type: none"> • Brand Alignment • Financial Viability (for investment) • Media Coverage 	<ul style="list-style-type: none"> • Price • Project complexity • Project narrative and storytelling potential 	<ul style="list-style-type: none"> • Project scalability and replicability • Reputational Risk • Site selection

Note: The lists provided in Table 3 are intended to guide and do not provide an exhaustive list of all criteria which could be relevant during due diligence assessments.

⁴ Offsets as ordered: Buyer due diligence to ensure Carbon Credit quality, [The Nature Conservancy](#)

VERSION HISTORY

Version	Date	Summary of changes	Author	Approved by
1.0	11 February 2022	Initial version	Multiple	M. Barrow, S. Centty, J. Kazer, I. Catterall
2.0	11 October 2022	Technical changes in relation to requirements for: <ul style="list-style-type: none">• Product Consistency Criteria• Biogenic carbon• Verified Label, CO₂ measured scope• Verified Label, reducing CO₂ scope Further minor technical and editorial changes.	Multiple	M. Barrow, S. Centty, K. Dollery
3.0	24 July 2023	Technical changes in relation to requirements for: <ul style="list-style-type: none">• Data Quality Criteria• Separation of technical (Part 1) and label/claims (Part 2) Further minor technical and editorial changes.	Multiple	M. Barrow, M. Hockaday, J. Newton

3.1	08 February 2024	Inclusion of requirements for Net Zero aligned and Climate Projects Funded claims. Further minor technical and editorial changes	Multiple	I. Catterall, M. Kitching, J. Newton,
3.2	22 October 2024	Amendment to Net Zero aligned reduction clause.	I. Catterall	J. Kazer, C. Kirkman

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