

Certification Verification Framework for the CarbonNeutral Protocol

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Introduction to the Certification Verification Framework

Climate Impact Partners (CIP) issues certifications for entities, products or services which meet the technical requirements of The CarbonNeutral Protocol (Protocol). CIP has introduced a new requirement for certification to follow an independent third-party verification process. Achievement of CarbonNeutral® certification confirms that, at the time of verification, the subject of certification complies with the relevant requirements of the Protocol.

This Certification Verification Framework ('CVF') sets out the core requirements of the Protocol that independent third-party verifiers (Verifiers) must verify a subject as meeting, in order for the relevant subject to receive certification.

Who should use this Framework?

This Framework is designed for use by:

- Organizations, to understand the core requirements that must be met to achieve CarbonNeutral® certification under the Protocol.
- Verifiers, to verify whether a particular entity, product or service has met these requirements.

This CVF applies to all organizations seeking certification services beginning on or after 1 July 2027, or at an earlier date where required by regulation such as the EU Empowering Consumers for the Green Transition Directive (Directive (EU) 2024/825) ('**ECGT Directive**'), which comes into effect on 27 September 2026. All organizations seeking certification under the Protocol are encouraged to adopt these verification requirements as early as possible.

If an organization or Verifier has questions, feedback or concerns about The CarbonNeutral Protocol, this Certification Verification Framework or other related step of certification, please contact the CIP certification team at assessments@climateimpact.com.

Verifier requirements

CIP acknowledges the importance of independent verification for the credibility of private and public certification schemes. CIP is engaging one or more leading verifiers, to conduct and provide independent third-party verifications. These Verifiers are selected based upon significant and

long-standing industry experience and specialism in providing independent verifications across broad subject matters, as well as alignment with ISO 17065 or other international standards.

While CIP is able to arrange verification, an organization can opt to engage a different Verifier. Where an organization chooses this path, that organization is responsible for ensuring that the Verifier is independent, and operates in line with nationally or internationally recognized verification standards such as ISO 17065 'Conformity assessment – Requirements for bodies certifying products, processes and services' or equivalent, and any other requirements imposed by the ECGT Directive, other laws or regulations, or the contract between the organization and CIP.

Purpose of verification

Independent verification ensures an objective evaluation based on documentary evidence that an organization has met the underlying requirements of certification. The purpose of verification is to ensure that:

- All certifications awarded uphold the same standards of integrity, consistency and independence
- All stakeholders and consumers who see claims made by the organization who has been awarded certification are able to understand the steps taken by the organization in support of the certification

Scope of Verification

The Verifier's role is limited to assessing whether the information and evidence presented to it demonstrate compliance with the certification requirements contained in this Certification Verification Framework and the applicable version of The CarbonNeutral Protocol. Verification does not constitute legal or regulatory advice, an assessment of the legality or validity of any environmental or marketing claim, or confirmation that carbon credits have been retired unless expressly stated otherwise. Responsibility for compliance with applicable laws and regulations, and for the communication of any claims relating to certification, remains solely with the organisation.

Verification process: overview

To achieve verification, the organization must submit relevant information to the Verifier (CIP is able to arrange this, if specified in the organization's contract with CIP). This document details the requirements for certification, for which information and required evidence must be provided. The Verifier must assess whether, based on this information and evidence, the relevant entity, product or service has met the requirements of verification, and request additional information or clarifications where necessary, until the organization resolves any gaps.

Upon successful completion of verification, the Verifier will issue a Certification Verification Statement to CIP and to the organization, and following receipt, CIP will issue to the organization a certification license, logo and digital certificate. Note that where the Verifier has not been able to satisfactorily complete the verification for any reason, a positive Certification Verification Statement and certification will not be issued.

Additionally, CIP will review the results of all verifications. This will not form part of the formal verification process but instead intends to identify opportunities for improvement of the overarching certification process.

Verification process: in detail

This section provides the requirements that an organization must demonstrate to a Verifier, in order to achieve verification. Verifiers must undertake verification in accordance with these requirements, and record their findings in a Certification Verification Statement.

Note: The below steps mirror the steps contained within The CarbonNeutral Protocol (except for “Step 5: Inform”, which follows certification).

Step 1: Define

The first step is to clearly define the subject that will be certified CarbonNeutral®. The subject is the entity, product or activity being certified CarbonNeutral® and may be distinct from the client.

Certification requirements

<u>Reference</u>	<u>Certification Requirement (Verifiers must verify compliance with each of these)</u>	<u>Additional notes</u>
<u>1.1</u>	<i>The certification type (or types) has been defined</i> The relevant certification to be awarded has been specified from one or more of the certification options under ‘Step 1: Define, Technical Specification’ in the Protocol.	The organization may define more than one certification type if multiple certifications will be awarded.
<u>1.2</u>	<i>The organization seeking certification has been defined and agreed with the certifier</i> The legal entity which will be granted the license for certification following verification should be agreed in advance of verification with the certified.	This will be the legal entity that will be named on the resulting certification.
<u>1.3</u>	<i>The subject of certification has been defined and agreed with the certifier</i> The subject of certification should be agreed in advance of verification with the certifier.	The same subject will be issued on the certification license and named on the resulting certification following verification.

<u>1.4</u>	<i>Any exclusions to the subject of certification are specified</i> If any exclusions to the subject of certification are made, they must be specified in approved in advance of the verification process with the certifier.	For example, a parent company seeks to achieve certification for a group of companies, excluding one subsidiary. Exclusions are not permitted where they would mean that one of more other certification requirements would not be met. Exclusions are not expected to be commonly applied, and will be specified in the certification license and certificate issued following verification.
<u>1.5</u>	<i>The version of The CarbonNeutral Protocol has been specified</i> The relevant version of The CarbonNeutral Protocol which has been applied for the certification is specified.	For example, The CarbonNeutral Protocol 2026.
<u>1.6</u>	<i>Where applicable, use of the grace period has been specified</i> Where the grace period has been applied to defer any requirements of the applied Protocol, this should be specified to the verifier.	The grace period is defined and explained in the 'Application of a grace period' in the Core Requirements section of the Protocol.
<u>1.7</u>	<i>The certification start date and end date has been defined</i> A certification period must be defined, unless a certification is considered 'one-off', for example an event.	The certification period is often calendar year or financial year, but may be another period of time.

Step 2: Measure

The second step is to measure the GHG emissions of the defined subject and broader organization, to provide a complete and accurate GHG inventory over a relevant timescale.

Certification requirements

<u>Reference</u>	<u>Certification Requirement (Verifiers must verify compliance with each of these)</u>	<u>Additional notes</u>
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<u>2.1</u>	<i>The GHG Assessment data period of the subject is defined sufficiently aligned to the certification period.</i> Non-product certifications: The start date of the certification period is (or will be) no later than 24 months* after the start of the assessment data period. Product certifications: A product LCA/footprint data period remains valid for up to five years.	For example, a company-level certification for CY26 could not be based on a CY23 data period, as the data period is too far in the past. CY24 would be permitted. Note: This is a variation to the 2025 CarbonNeutral Protocol and earlier which specified a data period no longer than 9 months after the end of the assessment data period.
<u>2.2a</u>	<i>The minimum required emissions of the subject of certification are measured ("GHG Assessment")</i> The emissions of the subject of certification are measured in accordance with the minimum required sources set out in the relevant <i>Define</i> technical specification table of the applicable Protocol.	Required emissions categories must be assessed, however can be excluded where deemed immaterial (collectively no more than 5%).
<u>2.2b</u> (applicable for product certification types only)	<i>Product unit forecasts or actuals have been provided</i> For product certifications, either a forecast or the actual number of sales/manufactured units has been provided to calculate total GHG emissions for the certification period. The accuracy of the forecast or actual number of units has been confirmed by the organization seeking certification.	Where the verification is undertaken on GHG emissions calculations from forecast sales or manufactured units data, a reconciliation must be submitted to the certifier after the end of the data period. Proof of reconciliation will be submitted at point of recertification.
<u>2.3</u>	<i>The GHG Assessment is conducted or checked by an independent third party.</i> This does not have to be a verification under a certain standard, such as an ISO standard.	The third party must be independent from the organization to be awarded certification, the certifier and the verification provider.
<u>2.4</u>	<i>The organizational GHG inventory has been calculated*</i> *Relevant for companies applying 2024 Protocol and after. Application of the of the grace period may defer this requirement for some organizations.	This does not need to have been conducted or verified by a third party, and can be self-calculated by the company. Exclusion of certain Scope 3 categories are permitted where third party standards allow it, and they can be justified by the company.

	The organization has calculated its estimated GHG inventory in accordance with the GHG Protocol Corporate Standard or alternative standard.	
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Step 3: Target

The third step is to set a credible science-aligned target to reduce the measured emissions of the subject and broader organization through the internal abatement of GHG emissions. The aim is to undertake these reductions in a way that ensures business value from clear, ambitious, and immediate action.

Certification requirements

<u>Reference</u>	<u>Certification Requirement (Verifiers must verify compliance with each of these)</u>	<u>Additional notes</u>
<u>3.1.1</u>	Certified companies must set science-aligned reduction targets at the organizational level* <i>*Relevant for companies applying 2024 Protocol and after. Application of the of the grace period may defer this requirement for some organizations.</i> Where organizations are in the process of setting targets, an attestation must be made to the verifier that material progress towards target setting has been made and that it intends to finalize a target in the following year. Specific standards, such as the SBTi, are not defined or required. It is the certifying organization's responsibility confirm that it considers its targets to be science aligned.	It can take companies time to agree science aligned targets, especially if they have only just measured their full corporate inventory for the first time. Therefore, the allowance is provided for organizations to demonstrate in the first year 'material progress' towards setting a science aligned target. Material progress could include: having calculated their full Scope 1, 2 & 3 for the first time to understand full emissions, identifying options for target setting but not yet having finalized targets.
OR		
<u>3.1.2</u>	Certified companies must define reduction targets**	The organization is able to define its own reduction targets and plans.

	**Relevant for companies applying 2023 Protocol or earlier, or where grace period has been applied. The organization confirms its commitments to reduce emissions and provides detail of reduction targets and plans.	
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Step 4: Reduce

The fourth step is to take actions that abate emissions of the subject and across the organization, accompanied by compensation of unabated emissions of the subject through purchase of qualifying environmental instruments – specifically carbon credits

Certification requirements

<u>Reference</u>	<u>Certification Requirement (Verifiers must verify compliance with each of these)</u>	<u>Additional notes</u>
<u>4.1</u>	<i>Unabated emissions of the subject from required sources must be addressed with carbon credits</i> The number of carbon credits applied must be equal to or greater than the total required emissions for the subject. Credits purchased must be ex-post, but to not need to be retired at the point of verification.	Unabated emissions addressed with carbon credits in excess of minimum requirements is recommended. Evidence of either sufficient carbon credits have been purchased and will be retired on behalf of the organization seeking CarbonNeutral® certification, or that sufficient carbon credits have already been retired on its behalf.
<u>4.2</u>	<i>Carbon credits must be from approved standards</i> Carbon credits must be sourced from one or more of the standards listed in the Approved Carbon Credit Standards Table of the applicable Protocol.	The list of approved standards is updated within the Protocol at least annually.
<u>4.3</u>	<i>Demonstrated reductions:</i> <i>Option 1: Client is in first year of measurement; reduction is N/A</i> <i>Option 2: Demonstrated reduction in total emissions versus prior year</i> <i>Option 3: Where emissions have increased, the client provided a l statement; (1) explaining whether and how it considers</i>	

	<i>itself on track to achieve its near-term science-aligned target AND (2) disclose planned and ongoing corrective actions the organization is taking to ensure that emissions reductions will be achieved in subsequent years.</i>	
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Carbon Credit Retirement Limitation

Unless expressly stated otherwise in the Statement of Independent Verification, the Verifier does not verify the retirement status of carbon credits after the date on which verification is completed and expresses no opinion regarding future retirement, ownership, allocation or use of such credits.

Next steps following verification

Upon completion of Verification:

1. The Verifier must issue a Certification Verification Statement promptly upon completing verification.
2. The Organisation must provide the Verification Statement to CIP by email to assessments@climateimpact.com as soon as possible (this requirement does not apply where CIP arranges verification).

Upon receipt of a Certification Verification Statement verifying that an Organization has met the requirements of certification, CIP will issue the organization with a certification license and supporting digital certificate, enabling the organization to communicate its certification in line with “Step 5: Inform” of the Protocol and communication guidance, also provided by CIP. Please refer to the Protocol for more information on post-certification communication guidance.

Where the Certification Verification Statement states that verification was not successful for any reason (or the Verifier does not issue a Certification Verification Statement), then CIP shall not issue certification.

Legal disclaimer

The information in this document is for general information and guidance purposes only and does not claim to provide legal or other advice. It is the responsibility of certified organisations, and organisations seeking certification to ensure their compliance with the ECGT Directive and all applicable local laws and regulations. For the avoidance of doubt, a Verifier's responsibilities are limited to carrying out verification activities in accordance with this Certification Verification Framework. Climate Impact Partners accepts no responsibility for loss which may arise from relying on information contained in this document. The information in this document is current as at the date of publication, but may be updated from time to time without notice, and organisations must refer to the current version. In respect of any Verifiers who do not have a separate contract with CIP, those Verifiers must also refer to the current version.