**CarbonNeutral® company Certification: Attestation of compliance with the requirements of The CarbonNeutral Protocol**

Version date: July 2023

**Client and Attestation Provider Overview**

Name of company obtaining CarbonNeutral® company certification (“Client”):

*[Enter client company name]*

Organization conducting the attestation (“Attestation Provider”):

*[Enter assessing company name]*

Individual conducting the attestation:

*[Enter name, title, assessing company name, and qualifications]*

**Report Overview**

Subject of CarbonNeutral® certification:

*The operational impact of [Enter client company name]*

CarbonNeutral® certification period:

*[Enter certification period]*

Title of data report:

*[Enter file name]*

Assessment data period:

*[Enter data period]*

Methodology applied:

[*E.g. GHG Protocol Corporate Standard]*

Version of The CarbonNeutral Protocol applied:

[*E.g. July 2023]*

**Confirmation of disclosures**

Please mark each of the following with an ‘X’ or checkmark to confirm.

**Required:**

* Completed and signed Scope 2 declaration where company has sourced renewable electricity via contractual instruments (RECs, I-RECs, utility programs, etc..)
* Full list of any GHG emissions sources omitted, including reason for omission
* Data report is attached to this attestation
* All emissions factors applied in the GHG footprint calculation are included in Table 2
* All significant estimates and assumptions applied in the GHG footprint calculation are included in Table 3.
* Emissions factors and significant estimates and assumptions in Tables 2 and 3 have been reviewed and approved by the company as reasonable and appropriate.

**Recommended:**

* Report includes recommendations to improve the accuracy of calculations or methodology for future assessments

**Table 1 - Results for CarbonNeutral® company certification**

Results are separated by emissions source category in accordance with The CarbonNeutral Protocol.

|  |  |  |  |
| --- | --- | --- | --- |
| **Emission source category (Aligned to the GHG Protocol: Corporate Standard and Value Chain Standard – numbers refer to the emission source numbering within the Value Chain Standard in** [**Guidance 1.3**](#_bookmark29)**)** | **Required or Recommended** | **Included in Assessment (Yes/No/N.A.)** | **tCO2e** |
| GHG Protocol: Corporate Standard Scope 1 and 2 , Value Chain Standard Scope 3 | Scope 1 | Direct emissions arising from owned, leased or directly controlled stationary sources that use fossil fuels and/or emit fugitive emissions (e.g. refrigerant gases) | Required |  |  |
| Direct emissions from owned, leased or directly controlled mobile sources | Required |  |  |
| Scope 2 | Emissions from the generation of purchased electricity, heat, steam or cooling | Location based | Required |  |  |
| Market based | Required |  |  |
| Scope 3 upstream | 1 | Purchased goods and services | Recommended |  |  |
| 2 | Capital goods | Recommended |  |  |
| 3 | Fuel- and energy- related activities (not included in Scope 1 or Scope 2) | 3a | Upstream emissions of purchased fuels | Recommended |  |  |
| 3b | Upstream emissions of purchased electricity | Recommended |  |  |
| 3c | Transmission and distribution (T&D) losses | Required |  |  |
| 4 | Upstream transportation and distribution | Outbound courier deliveries of packages | Recommended |  |  |
| Third-party transportation and storage of inbound production-related goods, including internal movement of production-related goods | Recommended |  |  |
| Third-party transportation and storage of sold products to first customer | Required |  |  |
| 5 | Waste generated in operations | Wastewater | Recommended |  |  |
| Other waste | Required |  |  |
| 6 | Business travel | All transportation by air, public transport, rented/leased vehicle and taxi | Required |  |  |
| Emissions arising from hotel accommodation associated with business travel | Recommended |  |  |
| 7 | Employee commuting | Employee transport between home and places of work | Recommended |  |  |
| Emissions arising from employee homeworking and remote work | Required |  |  |
| Scope 3downstream | 9 | Downstream transportation and distribution | Third-party transportation and storage of sold products to first customer (not already included in Category 4) | Required |  |  |
| Third-party transportation and storage of sold products beyond first customer, including retail and storage | Recommended |  |  |
| 11 | Use of sold products | Recommended |  |  |

**Total** GHG emissions (market based)\*:  *\_\_\_\_\_\_\_\_\_\_\_\_\_*tCO2*e*

**Total** GHG emissions (location based)\*:  *\_\_\_\_\_\_\_\_\_\_\_\_\_*tCO2*e*

**Total volume to be offset**\*\*: *\_\_\_\_\_\_\_\_\_\_\_\_\_*tCO2*e (rounded* ***up*** *to nearest tonne)*

Percentage of total GHG emissions inventory from primary data:

*[Enter percentage]*

Do the business travel and/or transportation and distribution by air emissions calculations utilize a factor with radiative forcing:

*[Yes/No/N.A.]*

*\*The total GHG emissions (market based) figure disclosed above is expected to be equal to the sum of the emission categories presented in Table 1, using the market based Scope 2 figure. The total GHG emissions (location based) figure is expected to be equal to the sum of the emission categories presented in Table 1, using the location based Scope 2 figure.*

*\*\*The total volume to be offset figure disclosed above is expected to match the total GHG emissions (market based) figure and be rounded up to the nearest tonne.*

**Table 2 - Emissions factors and sources**

Include all emissions factors applied in the GHG footprint calculations in the table below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Emissions source** | **Factor** | **Units** | **Reference** | **Notes** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

**Table 3 - Significant estimates and assumptions**

List all significant estimates and assumptions applied in the GHG footprint calculations in the table below.

|  |  |
| --- | --- |
| **Emissions source** | **Description** |
|  |  |
|  |  |
|  |  |
|  |  |
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|  |  |
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**Confirmation of compliance with The CarbonNeutral Protocol**

I hereby represent and warrant to Climate Impact Partners LLC and its affiliates (“Climate Impact Partners”) that:

* the above information is true, accurate and complete;
* the methodology, formulae, assumptions and information used in connection with the GHG emissions data and report provided to Climate Impact Partners have been undertaken in line with best practice and the requirements of The CarbonNeutral Protocol and Climate Impact Partners and third parties may rely upon them;
* all information used in connection with the GHG emissions data and report provided to Climate Impact Partners is true, accurate and complete;
* the GHG emissions data and report have been reviewed by a second individual;
* the Assessors responsible for undertaking the GHG emissions data and report, and the related reviews have the required skill, experience and expertise to do so;
* the Assessment Provider and Assessors responsible for undertaking the GHG emissions data calculations and report are independent from the Client obtaining CarbonNeutral® certification; and
* I have the knowledge and authority to make the foregoing representations and warranties on behalf of my company.

Assessor Name:

Signature:

Job Title:

Assessment Provider / Organisation Name:

Date: