ClimatePartner Protocol
Requirements for ClimatePartner certification

July 2023
Introduction

Climate change is humankind’s most urgent challenge. In 2015, the global community adopted the Paris Agreement which aims to limit global warming to 1.5 °C. Greenhouse gas emissions must be cut drastically across all sectors and industries, and we need to accelerate the transition to a net-zero economy significantly. Companies have a key role to play for the global community to achieve the goals of the Paris Agreement. The ClimatePartner certification is a clear framework to support companies on their climate action journey.
**ClimatePartner certification:**
make climate action happen and make it visible.

The label ClimatePartner certified gives companies the means for a transparent disclosure of their comprehensive climate action strategy, including carbon footprints, emissions reduction targets, implemented reduction measures, and financial contribution towards climate projects worldwide.

By defining clear rules and providing an unprecedented level of transparency, the ClimatePartner certification encourages companies to take ambitious climate action and raise awareness for this urgent topic among customers, suppliers, business partners, and the public.

**The five steps of corporate climate action**
A holistic climate action strategy includes five steps. Each is an essential part of a company’s climate action strategy:

- **Measure carbon footprints**
- **Set reduction targets**
- **Implement reductions**
- **Finance climate projects**
- **Communicate transparently**

The ClimatePartner certification is awarded to companies, products, or services that meet the requirements of all five steps. By doing so, the responsible entity proves a clear commitment to climate action and can use the ClimatePartner label, which is linked to an individual climate-ID page presenting all relevant information of their climate action strategy to the public.

This document details the rules and requirements that companies must fulfil to use the ClimatePartner label. Additionally, it describes recommendations which companies should follow to ensure that their climate action journey will be successful. The following sections are based on the five steps for corporate climate action.
1. General requirements

- The ClimatePartner certification provides transparent disclosure of the entire climate action strategy of companies including carbon footprints, reduction targets, implemented reductions, and financial contribution towards climate projects worldwide.

- The ClimatePartner certified label is the vehicle that enables companies to make their climate action efforts visible. Companies can apply the label to various subjects such as entities or products.

- The requirements for using the label are outlined in this document.

- The use of the word “shall” indicates requirements that must be fulfilled in order to apply the label. The word “should” indicates a recommendation.
1.1. ClimatePartner Protocol versions

The ClimatePartner Protocol is regularly updated to reflect new scientific findings on climate change, international standards, and changes in an evolving market.

This document, ClimatePartner Protocol version 2.1, will be in effect as of 1 July 2023. Companies that sign a contract to use the ClimatePartner certification label shall only be awarded a label based on the ClimatePartner Protocol 2.1, and not any previous version.

If the certification scheme outlined in this document is not yet applicable to certain entities or products, the grace period of 6 months begins when the certification scheme becomes applicable.

Companies that renew their certification (usually after 12 months) shall apply the ClimatePartner Protocol version current at that time.

1.2. About the ClimatePartner label

For companies that achieve ClimatePartner certification, different versions of the label can be chosen. The label has mandatory and optional components and is composed as follows:

1. ClimatePartner signet
   Climate action is depicted by the stylized letters “C” and “P” that surround a circle, the symbol for our planet earth.

2. ClimatePartner certified
   ClimatePartner certified is awarded to companies that complete all five steps, demonstrating a high-calibre climate action strategy.

3. Category
   The ClimatePartner label indicates exactly what has been certified: a company, a product, or a service.

4. Climate-ID
   The unique climate-ID number and the associated URL can be used to track the climate action measures that are associated with that specific label.

5. QR code (optional)
   The QR code facilitates quick access to all related information via a smartphone.

6. Achievement text (optional)
   CO2 measure, reduce, contribute - explaining what the ClimatePartner certification stands for.
The label is available in different colours, namely in the ClimatePartner blue tones or alternatively in black or negative, as well as in several languages.

The mini label shall only be used for the product label. It is intended for customers with limited space on the packaging.
1.3. Defining the certified subject

The company shall clearly define the subject for which it seeks to become “ClimatePartner certified”. The subject can be an entity (e.g. a company or single site), a product, a product group of similar products or a service. A product can be clearly defined by the product name, the brand name, and the product weight, for example “500 g tofu from brand ABC”.

1.3.1. Certification period

The duration of the certification period (usually 12 months) shall be defined with a start and end date. Both will be disclosed on the corresponding climate-ID page. Furthermore, the name of the legal entity that is using the label will be disclosed on the climate-ID page.

1.3.2. Label categories

The ClimatePartner certified label can be awarded to identified subjects on different levels: on entity, product and service.

The label category is an integral part of the label: it helps the public understand what the label refers to and defines the requirements a company has to meet to obtain the corresponding label.

The following list contains the label categories for the ClimatePartner certification. Companies shall apply for one of the listed categories for a given subject.*

- Company
- Product
- Site
- Business operations
- Service

* This list may be subject to change over time.
2. Measure carbon footprints (Step 1)

The calculation of a carbon footprint is the starting point of a company’s climate action journey. It provides the carbon emissions of the subject being measured and provides insights into where the carbon hotspots lie (reported as CO$_2$e).

Companies shall calculate the carbon footprint according to the ClimatePartner Protocol.
2.1. Standards, Norms, and Principles

Using internationally recognised carbon accounting standards ensures greenhouse gas (GHG) emissions are calculated in a standardised way. Specifically, the Greenhouse Gas Protocol and the norms from the International Organisation for Standardisation (ISO) constitute the leading standards.

The requirements of the ClimatePartner Protocol set in this document are based on the Greenhouse Gas Protocol standards. The following overview contains a selection of such standards. The list is not exhaustive. In addition to the Greenhouse Gas Protocol Protocol standards and ISO norms, national and industry-specific standards are used to derive the requirements for carbon footprints.

Companies
- Greenhouse Gas Protocol
  A Corporate Accounting and Reporting Standard
- ISO 14064-1
  Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.

Products and services
- Greenhouse Gas Protocol
  Product Life Cycle Accounting and Reporting Standard
- ISO 14067

General principles
Carbon accounting and reporting standards share the same fundamental set of principles, as laid out by the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. These are considered in the requirements and recommendations set out in the ClimatePartner Protocol, and are:

Relevance
The carbon footprint appropriately reflects the GHG emissions of the subject and enables the user to make informed decisions.

Completeness
The carbon footprint covers all GHG emissions within the selected system boundaries. If relevant emission sources were excluded, this is documented and justified.

Transparency
All relevant aspects are addressed and documented in a factual coherent, clear, and understandable manner.

Consistency
Comparable methodologies are implemented so that emissions can be tracked over time. Changes in data, system boundaries, or methods are transparently documented.

Accuracy
The calculation of GHG emissions is not systematically too high or too low and uncertainties are minimised. The information provided is accurate enough to allow users to make informed decisions.
2.2. Calculation steps

The carbon footprint for entities, products and services is calculated in the following steps:

1. Set the system boundaries
   The system boundaries specify which activities are included within the carbon footprint. For companies, they consist of organisational and operational boundaries, as will be explained below. For products, they are based on the product life cycle stages. For activities, they include emissions related to the delivery of the activity.

2. Data management
   All relevant processes are identified and consumption data that is necessary for the calculation is collected.

3. Emission factor management
   Emission factors, from established sources such as ecoinvent and DEFRA, are then used to calculate carbon dioxide equivalent emissions.

4. Calculate carbon footprint
   The carbon footprint is calculated by multiplying consumption data by the respective emission factors and summing the results.

5. Document results
   The results are documented in a report, which is the basis to identify the main emission hotspots, set reduction targets, and derive emissions reduction strategies.

Reference period for companies
The corporate carbon footprint (CCF) shall be calculated for 12 consecutive months, for example the financial or calendar year, with the CCF being calculated retrospectively once the consumption data are available. Start-up companies that do not yet have 12 months of data may calculate their carbon footprint for a shorter period for the first certification and shall apply a full year for subsequent certification periods.

Reference flow for products
The product carbon footprint (PCF) takes into account the product life cycle stages, which are material acquisition and pre-processing, production, distribution and storage, the use, and end-of-life treatment of the product.
2.2.1. Define the system boundaries

The system boundaries determine which activities and processes are included in a carbon footprint calculation. The approaches differ for entities and products, depending on what is being considered. To achieve the ClimatePartner certification, companies shall satisfy the below requirements for the system boundaries. This requires that they include all mandatory emissions sources as defined in this document. Companies should go beyond the minimum requirements and account for their emissions as comprehensively as possible.

2.2.1.1. System boundaries for entities

The system boundaries for the carbon footprint of an entity include both organisational boundaries (e.g. company sites, business units etc.) and operational boundaries (e.g. electricity usage, employee commuting etc.).

Organisational boundaries: operational control approach

The ClimatePartner certified company label shall be awarded based on the control approach, not the equity share approach. In the control approach, the entirety of the processes controlled by the reporting company are factored into the carbon footprint as defined by the Greenhouse Gas Protocol Corporate Standard. This means that a company can only be ClimatePartner certified if the emissions relating to its business activities have been considered in their entirety.

In contrast, if the equity share approach is applied, the emissions of the company are only factored into the carbon footprint to the extent of the respective equity share. Thus, the equity share approach shall not be used to be awarded the ClimatePartner certification.
Operational boundaries: ClimatePartner certified requirements

After the organisational boundaries have been defined, companies shall determine the operational boundaries. This entails identifying the emissions sources of the operations within its defined organisational boundaries, such as employee commuting or business travel. The emission category requirements for each ClimatePartner certified label are illustrated in the table on the right. Companies should include as many emissions sources as possible in their CCFs.

System boundaries for the finance and insurance sectors

In the finance and insurance sectors, different system boundaries apply at the company level. To use the label as a certified company, companies from the finance and insurance sectors shall include emissions from scope 3, category 15: “investments”.

If a company from the finance or insurance sector does not include emissions from investments, it shall apply for the label category “Business operations” on the entity level.

Table 1: System boundaries for ClimatePartner certified companies, sites and business operations

<table>
<thead>
<tr>
<th>Scope</th>
<th>Category</th>
<th>Source of emissions</th>
<th>Company</th>
<th>Site</th>
<th>Business operations</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Direct emissions from company facilities</td>
<td>Self-produced heat</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Direct emissions from company facilities</td>
<td>Self-produced electricity</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Direct emissions from company facilities</td>
<td>Refrigerant leakage</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Direct emissions from company facilities</td>
<td>VOC leakage</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Direct emissions from company vehicle fleet</td>
<td>Fleet fuel</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Purchased electricity for own use</td>
<td>Purchased electricity</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Purchased heat, steam, and cooling for own use</td>
<td>Purchased heat</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Purchased heat, steam, and cooling for own use</td>
<td>Purchased cold</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Purchased heat, steam, and cooling for own use</td>
<td>Purchased steam</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Purchased heat, steam, and cooling for own use</td>
<td>Heat in leased facilities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Purchased goods and services</td>
<td>Raw materials</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Purchased goods and services</td>
<td>Packaging</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Purchased goods and services</td>
<td>Office paper</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Purchased goods and services</td>
<td>Print products</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Purchased goods and services</td>
<td>Electronic devices</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Purchased goods and services</td>
<td>Water</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Purchased goods and services</td>
<td>External data centers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Purchased goods and services</td>
<td>Catering</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Fuel and energy-related emissions</td>
<td>Upstream fleet</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Fuel and energy-related emissions</td>
<td>Upstream heating</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Fuel and energy-related emissions</td>
<td>Upstream cooling</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Fuel and energy-related emissions</td>
<td>Upstream electricity</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Fuel and energy-related emissions</td>
<td>Inbound logistics</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Downstream transport and distribution</td>
<td>Outbound logistics</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Waste from operations</td>
<td>Operational waste</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Waste from operations</td>
<td>Transport of operational waste</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Waste from operations</td>
<td>Flights</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Business travel</td>
<td>Rail travel</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Business travel</td>
<td>Rental vehicles and private car trips used for business purposes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Business travel</td>
<td>Hotel overnight stays</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Business travel</td>
<td>Travel of employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Business travel</td>
<td>Teleworking</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Business trips</td>
<td>Transportation of waste</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Disposal of sold products</td>
<td>Disposal of products</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Recommended

Mandatory
The system boundaries for a PCF describe the life cycle phases and processes that are considered for the carbon footprint.

### Unit of analysis

For products, companies shall define a unit of analysis. The unit of analysis is the unit for which the carbon footprint is calculated, and it defines the characteristics and services delivered by the product.

Companies shall define the unit of analysis by what is referred to as a declared unit to be awarded the ClimatePartner certified product label. The declared unit specifies the amount of product for which the carbon footprint is calculated. For example, the declared unit could be “500 g tofu”.

### Life cycle phases

The system boundaries for PCFs are defined according to the following life cycle phases of products, based on the Greenhouse Gas Protocol Product Standard:

- a. Material acquisition and pre-processing
- b. Production
- c. Distribution and storage
- d. Use
- e. End of life
The product life cycle system boundaries that can be used are cradle-to-grave, cradle-to-gate, or cradle-to-customer plus end-of-life. The most comprehensive approach is cradle-to-grave, which covers the product’s entire life cycle, including the use phase and the end-of-life. Cradle-to-gate covers all processes up to the factory gate and thus accounts for emissions from material acquisition and pre-processing as well as for the production emissions. Cradle-to-customer plus end-of-life includes the entire life cycle without considering the use phase. “Customer” here refers to the first direct customer of the company that will use the ClimatePartner certified label. This means that the inventory boundary ends when the products are delivered to the direct customers. The customers are not necessarily the end consumers; the term can also refer to a re-seller.

To be awarded the ClimatePartner certification, companies shall use the cradle-to-customer plus end-of-life approach. Companies should include as many emission sources as possible, ideally the entire lifecycle of the product, from cradle-to-grave.
General emissions

General emissions, referred to as “non-attributable emissions” in the Greenhouse Gas Protocol Product Standard, account for company activities that cannot directly be attributed to a product but are nevertheless necessary for its existence. Typically, these emissions occur due to overhead company activities, such as commuting of employees, marketing, sales, finance and controlling, or IT. Hence, these general emissions result from business activities without which it would not be possible to provide the product. Therefore, to be “ClimatePartner certified”, general emissions shall be included in the PCF.

<table>
<thead>
<tr>
<th>Life cycle phase</th>
<th>Source of emissions</th>
<th>Label</th>
</tr>
</thead>
<tbody>
<tr>
<td>Material acquisition and pre-processing</td>
<td>Raw materials</td>
<td>Product</td>
</tr>
<tr>
<td>Material acquisition and pre-processing</td>
<td>Primary packaging</td>
<td></td>
</tr>
<tr>
<td>Material acquisition and pre-processing</td>
<td>Secondary packaging</td>
<td></td>
</tr>
<tr>
<td>Material acquisition and pre-processing</td>
<td>Tertiary packaging</td>
<td></td>
</tr>
<tr>
<td>Material acquisition and pre-processing</td>
<td>Inbound logistics</td>
<td></td>
</tr>
<tr>
<td>Production</td>
<td>Electricity consumption in production</td>
<td></td>
</tr>
<tr>
<td>Production</td>
<td>Heat consumption in production</td>
<td></td>
</tr>
<tr>
<td>Production</td>
<td>Transport of production waste</td>
<td></td>
</tr>
<tr>
<td>Production</td>
<td>Disposal of production waste</td>
<td></td>
</tr>
<tr>
<td>Distribution and storage</td>
<td>Transport to the first customer</td>
<td></td>
</tr>
<tr>
<td>Distribution and storage</td>
<td>Storage at the customer</td>
<td></td>
</tr>
<tr>
<td>Distribution and storage</td>
<td>Transport to end customer</td>
<td></td>
</tr>
<tr>
<td>Use</td>
<td>Direct emissions during the use phase</td>
<td></td>
</tr>
<tr>
<td>Use</td>
<td>Indirect emissions during the use phase</td>
<td></td>
</tr>
<tr>
<td>End of life</td>
<td>Transport to disposal facility</td>
<td></td>
</tr>
<tr>
<td>End of life</td>
<td>Disposal of the product &amp; packaging</td>
<td></td>
</tr>
<tr>
<td>Overhead GHG emissions</td>
<td>General emissions</td>
<td></td>
</tr>
</tbody>
</table>

**Recommended**

**Mandatory**
2.2.1.3. System boundaries for services

The carbon footprint of a service refers to the emissions related to the delivery of the service. Given the diversity of services companies should include all relevant emissions sources even if they are not mentioned on the minimum system boundaries. The following table outlines the requirements for the service label.

<table>
<thead>
<tr>
<th>Emission source</th>
<th>Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct and indirect emissions from stationary sources</td>
<td></td>
</tr>
<tr>
<td>Direct and indirect emissions from mobile sources</td>
<td></td>
</tr>
<tr>
<td>Fuel and energy related activities</td>
<td></td>
</tr>
<tr>
<td>Generation of purchased electricity</td>
<td></td>
</tr>
<tr>
<td>Travel of employees (including overnight stay)</td>
<td></td>
</tr>
<tr>
<td>Travel of contractors (including overnight stay)</td>
<td></td>
</tr>
<tr>
<td>Waste disposal</td>
<td></td>
</tr>
<tr>
<td>Consumables</td>
<td></td>
</tr>
<tr>
<td>Print products &amp; office paper</td>
<td></td>
</tr>
<tr>
<td>Electricity consumption during implementation or use</td>
<td></td>
</tr>
<tr>
<td>Water usage</td>
<td></td>
</tr>
</tbody>
</table>

**Table 3: Service label system boundaries**

- **Mandatory**
- **Recommended**
2.2.2. Data management

For meaningful carbon footprint calculations, it is paramount that the underlying data is of high quality and that emission factors are from reliable and recognised sources. High data quality is especially important when it comes to identifying reduction measures, tracking progress over time, or communicating carbon footprint results to the public. The more the underlying data reflects the reality within a value chain or the life cycle of a product, the better decisions can be taken to reduce a carbon footprint and track progress towards reduction targets.
2.2.2.1. Data quality

For processes and activities that a company controls directly, primary consumption data shall be collected. If primary consumption data for certain activities or processes is unavailable, the use of non-primary data from reliable sources shall be justified and documented.

Generally, companies should implement a data management plan to continuously improve the quality of data and ensure that consistent data are used over time. Companies should set clear priorities to increase the share of primary data based on the relevance of each emission source.

For many companies, especially manufacturers, a large proportion of emissions occur in upstream stages of the value chain. Direct engagement with suppliers is a key measure to gain high-quality primary data, based on which informed decisions can be taken to reduce emissions over time.

2.2.2.2. Application of cut-off criteria

For the calculation of carbon footprints, it is a common approach to use cut-off criteria to keep efforts for data collection within reasonable limits. This could mean that insignificant emissions sources, for example contributing to below 1% of the total emissions, are neglected within a carbon footprint, which means that the total carbon footprint only represents a part of the overall emissions.

To be awarded the ClimatePartner certification, the aim is to have an underlying carbon footprint that is as comprehensive as possible. For this reason, no cut-off criteria should be used. When data gaps arise or it is impossible to assess certain activities which are of minor relevance, appropriate methods to close the gaps should be applied, such as assumptions, estimates, and extrapolations.
2.2.3. Emission factors

Emission factors are used to convert consumption data, such as electricity consumption, into carbon dioxide equivalents (CO₂e). For meaningful carbon footprint calculations, emission factors need to be from reliable and recognised sources.

Emission factors should be sourced from internationally recognised databases, such as ecoinvent, government authorities, carbon footprint reports from independent research institutes, and peer-reviewed life-cycle assessments.

Supplier-specific emission factors as well as emission factors calculated by ClimatePartner may also be used. Emission factors should be critically checked in terms of being suitable for the corresponding process or material before being applied in a carbon footprint calculation.

Application of spend-based calculation method

The spend-based approach shall not be used to calculate mandatory emissions to be awarded the ClimatePartner certification.

In the spend-based approach, the financial or economic value of a good or service is multiplied by the corresponding emission factors (kg CO₂ per currency unit) to arrive at an estimation of emissions. Such calculations are based on environmentally extended input-output (EEIO) models.

The spend-based approach is a method that can be used to conduct a screening of relevant emissions sources to get a rough understanding of the magnitude of different sources. However, for a climate action strategy that aims to reduce GHG emissions over time, this approach is not suitable.

Firstly, the spend-based calculation can be subject to strong fluctuations because it is linked to prices. Thus, for the same resource input, different prices between suppliers or a price increase due to inflation leads to a change in the emissions data, although the actual emissions remain unchanged. Secondly, EEIO emission factors are much less detailed, for example, it is often only possible to consider them for product categories and they are often outdated. Due to these factors, it is therefore not possible to derive reduction measures in any meaningful way.
2.2.4. Carbon footprint calculation

To calculate carbon footprints, once data is collected, consumption data are multiplied by their corresponding emission factors to generate results in carbon dioxide equivalent emissions.

Example
Emissions from burning 1,000 litres of diesel

The emissions from burning 1,000 litres of diesel in a combustion engine are calculated considering all life cycle stages, from extracting the crude oil, producing, and distributing the fuel, and finally burning it.

\[
\text{Consumption value (unit) } \times \text{ Emission factor} = X \text{ kg CO}_2
\]

\[
1,000 \text{ l } \times 3.334 \text{ kg CO}_2/\text{l} = 3,334 \text{ kg CO}_2
\]


2.2.4.1. Relevant greenhouse gases

For the sake of brevity, the term “carbon footprint” is commonly used. However, a carbon footprint does not only consider carbon dioxide (CO₂), but also considers all relevant greenhouse gases (GHGs) and converts them into CO₂ equivalents (CO₂e) with a global warming potential (GWP) of 100 years.

Relevant greenhouse gases

The GHGs included in carbon footprints shall be those defined by the Intergovernmental Panel on Climate Change (IPCC), namely: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), sulphur hexafluoride (SF₆), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and nitrogen trifluoride (NF₃). All GHGs are converted into CO₂ equivalents as per the IPCC’s 100-year global warming potential. For the sake of simplicity, CO₂ emissions and CO₂ equivalents are often used interchangeably.

Global warming potential

The GWP describes how much a gas affects global warming compared to CO₂ and is expressed in CO₂e for a specified period of time. A GWP of 100 years, for all the GHGs defined by the IPCC, shall be applied for carbon footprint calculations.
2.2.4.2. Additional calculation requirements

This section elaborates on specific accounting requirements. It touches upon, for example, avoided emissions, as well as direct land-use change, biogenic, and flight emissions.

Avoided emissions

Avoided emissions refer to emission reductions that are accomplished indirectly by a product or a process. A common example is given by incinerating waste to generate electricity. Theoretically, this avoids electricity generation in other power plants. However, such avoided emissions are different to emission reductions that are directly attributable to the product, such as a reduction of electricity consumption in production or a switch to green electricity.

Therefore, the Greenhouse Gas Protocol clearly states that avoided emissions shall not be part of a PCF. Companies shall not take avoided emissions into consideration to receive the ClimatePartner certification.

Biogenic emissions

Biogenic carbon is the carbon stored in different types of biomasses. Burning or decomposing biomass releases GHGs such as CO₂, CH₄, and N₂O into the atmosphere. In a carbon footprint, it is common practice to differentiate between biogenic CO₂ and biogenic non-CO₂ emissions.

Biogenic CO₂ does not have to be included in a carbon footprint. The reason is that biogenic CO₂ is part of the natural carbon cycle and can be absorbed by biomass after its release into the atmosphere. Hence, it does not change the overall concentration of GHGs in the atmosphere.

Biogenic methane (CH₄) and nitrous oxide (N₂O), on the other hand, are not absorbed by plants. Once these emissions are released, they remain in the atmosphere and contribute to the greenhouse effect. Therefore, companies shall take into account biogenic non-CO₂ gases (specifically CH₄ and N₂O), following the guidelines of the IPCC.²

Biogenic carbon storage in products

Some products store carbon such as wood or other products made from biomass. Companies shall not account for biogenic product carbon storage in the calculation of PCF, except if the storage is deemed to be over 100 years. This means they shall not deduct the carbon that is stored in a product from the overall carbon footprint.

Products that contain biogenic carbon potentially keep carbon out of the atmosphere for the duration of the product’s lifecycle. At the end of life of the product, the carbon will be released back in the atmosphere due to either decomposition or incineration.

² 2006 IPCC Guidelines for National Greenhouse Gas Inventories 8 (Chapter 2.3.3.4 Pg 2.33)
Direct land-use change

Land-use change (LUC) is defined as any human intervention on natural landscapes, such as deforestation, urban growth, or expansion of agriculture. A distinction can be made between direct and indirect land-use change.

Direct land-use change refers to direct land conversions, for example through deforestation, on the land area that the company owns or controls or that falls within the company’s value chain, such as the land on which purchased crops are cultivated. These emissions can make up a significant share of a company’s emissions.

Therefore, companies shall include direct land-use change in the calculation of carbon footprints, following the Greenhouse Gas Protocol Product Standard, and report it separately, when applicable.

Market-based method for electricity

To account for emissions from purchased electricity, two methods are widely adopted, namely the market-based and the location-based method. In the market-based method, emissions are calculated based on the reporting company’s electricity consumption mix. The market-based method assumes that a company is free to choose its electricity tariff. Therefore, it is only relevant for countries with a deregulated electricity market where supplier-specific emission factors can be used in the calculation. The location-based method uses average factors for the electricity mix in the grid of a region, typically countries.

For CCFs, emissions resulting from purchased electricity shall be calculated and reported using both the market-based method and the location-based method, as required by the Greenhouse Gas Protocol Scope 2 Guidance. To determine the financial contribution to climate projects, the results from the market-based method should be applied.

Radiative forcing index (RFI)

Aircrafts have an impact on climate change that is greater than just their direct contribution of the CO₂ emissions from burning aviation fuels. The climate impact of aircrafts flying at high altitudes is the result of CO₂ emissions from the combustion of jet fuel as well as non-CO₂ effects due to a range of atmospheric processes. These processes can broadly be grouped into the emission of chemicals that produce or destroy radiatively active substances such as ozone and the emission of substances that trigger the generation of aerosol particles or lead to changes in natural clouds.

While there is consensus regarding the existence of these effects, their exact mechanisms and magnitudes are subject to ongoing scientific investigation. To simplify the consideration of these effects, research has introduced metrics such as the Radiative Forcing Index (RFI). The total climate impact is calculated by multiplying the impact of direct CO₂ emissions with a weighting factor.

ClimatePartner recommends using an adequate RFI-factor to account for the above-mentioned effects.

Allocation of waste materials: recycled content method

In order to take into account emissions that arise due to recycling processes, different allocation procedures exist. According to the Greenhouse Gas Protocol Product Standard, one legitimate method is the “recycled content approach”. This method allocates all emissions relating to the recycling process (collection, sorting, and processing) to the resulting recycled material and thus to the second life cycle of a material. Therefore, no emissions from recycling are attributed to the original product from the first life cycle, to avoid double counting of emissions in recycling processes.

When accounting for the end of life of a product, the recycled content method should be used.
2.3. Documentation of carbon footprint calculations

Documentation is essential for traceability and validation of a carbon footprint. Thus, the following information shall be documented (either in the carbon footprint report or in supporting documentation).

a. A description of the subject (including the exact location if the calculation is done for specific site only).

b. The underlying standards and methodologies of the calculation.

c. The system boundaries defined for the calculation.

d. Any underlying data, assumptions, and other specific information used in the calculation.

e. Secondary data sources and emission factors used for the calculation.

f. The results of the calculation divided into scopes or life cycle phases.
2.4. Validity of carbon footprints

To effectively track reductions and to adequately determine the financial contribution, carbon footprints need to be regularly updated. The validity of the carbon footprint depends on the certified subject.

Companies shall calculate the most recent possible carbon footprint or choose the most recent carbon footprint for the ClimatePartner certification if carbon footprints have been calculated for several past years.

Validity of the corporate carbon footprint for labels on the entity level

To qualify for ClimatePartner certification, a carbon footprint shall not be older than three years at the beginning of the certification period. Following the first certification, companies shall update the underlying carbon footprint on an annual basis.

For example, for the certification period 1 January 2023 to 31 December 2023, acceptable reference periods to which the data refers for the CCF are the calendar years 2020, 2021, or 2022. The start and end date of the certification period shall be defined by the company and be disclosed on the climate-ID page.

Validity of carbon footprints for products and services

The carbon footprint for a product and service shall not be older than three years at the beginning of the certification period. Companies shall update the underlying carbon footprint after three years at the latest. If there is a significant change to the product or service (>10% estimated change in overall emissions), the carbon footprint shall be updated within 12 months of the change.
2.5. Recognition of third-party carbon footprint calculations

Third-party calculations may be used to fulfil the requirements for the ClimatePartner certified label. For this, ClimatePartner shall confirm and document that the calculations fulfil the requirements of this document.

In case the requirements are not met, the carbon footprint shall be adapted according to the requirements set out in this document. This can lead to a different carbon footprint result, which then forms the basis for the ClimatePartner certification.
3. Set reduction targets (Step 2)

ClimatePartner certified helps companies make ambitious and achievable emission reductions. The first step to systematically managing and tracking emission reductions is to set ambitious reduction targets.
3.1. Reduction target requirements

Reduction targets set the pathway for continuous reduction and commit companies to measurable efforts. Companies should set ambitious targets to support the Paris Agreement goal of limiting global warming to 1.5 °C, but where this is not feasible, they should be as ambitious as possible.

Companies shall demonstrate that they have set a company related reduction target and disclose this on the publicly accessible climate-ID page.

Base year and baseline carbon footprint

Companies shall set a base year, meaning the year against which reduction targets and emission reductions are tracked. The base year should be the most recent relevant year with reliable and representative carbon footprint results for the legal entity using the label (the baseline carbon footprint). Companies should select a fixed base year instead of a rolling base year or an average of multiple years.

Target year

Companies shall define a target year, which is a year in the future by which they aim to achieve their reduction targets. To encourage immediate climate action, it is recommended that targets are set 5 to 10 years in the future.

Target type

The target shall be an absolute or intensity-based reduction target for the company’s carbon footprint.

An absolute GHG reduction target compares the total GHG emissions in the target year with the base year emissions (e.g. reduce emissions by 30% by 2030 compared to 2020 levels).

In contrast, an intensity-based target sets a target relative to an economic or operational variable (e.g. reduce CO2e per full-time employee by 10% by 2030, compared to 2020 levels). When companies choose an intensity-based target, they should set it relative to operational or physical parameters instead of economic parameters, as these are not subject to price fluctuations.

Target boundary

The target shall cover at least scope 1 and 2 emissions (e.g. reduce scope 1 and 2 emissions by 30%). The target shall relate to the GHG emissions of the legal entity that is using the label. For example, if Company A applies for the ClimatePartner certified label, the GHG emissions from all subsidiaries and sites shall be included. In contrast, if an individual subsidiary applies for the ClimatePartner certified label, the GHG emissions from that particular legal entity, including all its locations, shall be included in the target scope.

Target validity

For the first certification period, a company has a grace period of 12 months to set their first company-related reduction target. However, it is recommended that companies define and disclose their reduction target as soon as possible, ideally at the beginning of the first certification period.

For subsequent certification periods, companies shall ensure that their target is still valid.

As soon as the target year is reached, a company shall define a new emissions reduction target.
3.2. Reduction target recommendations

Companies can set reduction targets in several ways, such as by setting science-based targets. Some recommendations and best practices are described in the following section.

Short-term and long-term targets

In addition to short-term targets (5–10 years), companies should also set long-term targets (>10 years and a target year no later than 2050). Short-term targets encourage immediate climate action, while long-term targets promote ambitious climate action in line with the goals of the Paris Agreement.

Science-based targets

Companies should set science-based targets as recommended by the Science Based Targets initiative (SBTi). These targets are in line with the latest climate science to limit global warming to 1.5 °C for scope 1 and 2 or well below 2 °C for scope 3 above pre-industrial levels.

Forward-looking ambition

The target period and the base year should be selected in such a way that the targeted reductions have not already taken place, or in other words, have a forward-looking ambition. Otherwise, the company is committing to a target that has already been partially or fully achieved by the time it is set.

Therefore, companies should choose a base year that is not earlier than 2020, following the SBTi guidelines.

Long-term net-zero commitment

Companies should set a “net-zero” long term commitment for 2050 to reduce scope 1, 2, and 3 emissions by 90% and neutralise any residual emissions using removals, as defined by the SBTi Net-Zero Standard.³

Set scope 3 target

Companies should set a scope 3 target since these emissions often contribute to a high share of a company’s carbon footprint. A scope 3 target often presents multiple challenges because companies only have indirect control over these emissions sources. Therefore, it is of strategic importance to engage with suppliers in order to improve data quality, identify potential initiatives for cooperation along the supply chain, and motivate suppliers to commit to reducing their own GHG emissions. Given the relevance of scope 3 emissions for many companies, this is one of the most challenging elements of a corporate climate action strategy and at the same time the one where companies can have the biggest impact.

Given the diversity of scope-3-related activities, many companies decide to define several scope 3 targets, including absolute targets, intensity targets, or supplier engagement targets. Targets may differ between different sub-categories of scope 3.

Recalculation policy

A recalculation policy ensures that companies compare like with like. This is especially relevant for tracking emissions over time and communicating progress in achieving reduction targets.

A recalculation policy defines in which cases a company should recalculate the carbon footprint of the base year to account for structural changes or significant changes in the quality of available data or errors in the calculation methodology. Companies should therefore define a recalculation policy, including a recalculation threshold, for the base year carbon footprint of the company and recalculate the base year if necessary.

Achieve absolute reductions

If reductions are calculated in intensity terms, this should lead to absolute reductions.
4. Implement reductions (Step 3)

An essential part of any corporate climate action strategy is to continuously implement reduction measures. Companies should do everything in their power to both reduce and avoid GHG emissions as far as it is technically and economically feasible.

All ClimatePartner certified companies shall demonstrate that they have implemented emissions reduction measures to achieve their reduction targets at the company level, as detailed in section 4.1. Additionally, companies that use a product or service label shall demonstrate that they have implemented at least one measure that has a direct impact on the carbon footprint of the certified subject.
4.1. Company reduction measures

Companies shall demonstrate that they are continuously working to reduce the corporate carbon footprint (CCF) of the legal entity using the label, no matter to which subject the certification relates.

Reduction measures may be one-time activities (e.g. investing in a new machine), ongoing measures (e.g. purchasing green electricity), or recurring measures (e.g. training employees).

Companies applying to get awarded an entity-related label shall demonstrate that they have implemented at least one company-related reduction measure at the start of the first certification period.

For companies that apply for a product label, a grace period of 12 months is given to demonstrate that they have implemented at least one reduction measure at the company level.

Also, companies that apply for an entity-related label shall commit to actively sourcing renewable electricity. They shall achieve a share of 80% renewable electricity by 2025 and 100% by 2030. These thresholds are aligned with the criteria for setting a science based target for scope 2 emissions.¹

In subsequent certification periods, companies shall demonstrate that they are continuously implementing reduction measures that impact the CCF of the legal entity and update the corresponding information at each renewal of the certification (usually every 12 months).

Ongoing measures, such as purchasing green electricity, are acceptable as reduction measures for subsequent certification periods. However, companies should raise their level of ambition every year.

Companies shall publicly disclose at least one reduction measure that contributes to achieving the company’s reduction target (see 3.1). Thus, the reduction measure shall have an impact on the emission categories covered in the target. For example, if the company reduction target is “reducing scope 1 and 2 emissions”, valid reduction measures are those that reduce emissions in scope 1 or 2. Whereas if the company target is “reducing scope 1, 2, and specific scope 3 categories”, valid measures are those that have an impact on scope 1, 2, or on the scope 3 emissions covered in the company target of the legal entity using the label. The information shall be published on the public ClimatePartner climate-ID page. For example, a company could disclose the use of renewable energy sources.

¹ Science Based Targets Criteria and Recommendations, TWG-INF-002, Version 5.0, October 2021
4.2. Product and service reduction measures

Additional requirements apply to products and services to ensure that companies also make efforts to reduce the carbon footprint of certified products or services.

Additionally, companies that use a product or service label shall demonstrate that they have implemented at least one measure that has a direct impact on the carbon footprint of the certified subject. In addition to company-related reduction measures, Product companies shall demonstrate reduction measures that reduce the carbon footprint of the certified subject (i.e. the certified product or service) immediately at the start of the first certification period.

In subsequent certification periods, companies shall demonstrate that they are continuously implementing reduction measures with an impact on the certified subject and update the corresponding information at each renewal of the certification (usually every 12 months). Ongoing measures, such as using recycled materials, are acceptable as reduction measures for subsequent periods.

Companies shall publicly disclose at least one reduction measure that reduces the carbon footprint of the ClimatePartner certified subject. The information shall be disclosed on the public climate-ID page.

To give some examples, for certified products a company could disclose reduction measures such as those listed:

**Product**

- **Recycled product material**
  The product contains more than 50% recycled materials.

- **Green electricity**
  100% green electricity is used in the production process.

- **Recycled packaging**
  More than 90% of the packaging consists of recycled materials.
4.3. Recommendations for reduction measures

To achieve their reduction targets, companies should document and monitor a roadmap that clearly defines responsibilities, measures, intermediate targets, and timetables. The following section lists some recommendations:

**Continuous process and documentation**

To establish and promote climate action in the company, emissions reduction and avoidance should be implemented as a continuous process and be clearly documented. The process should include monitoring emissions at regular intervals, evaluating the effectiveness of the measures, reviewing planned reduction measures, and taking corrective action when necessary.

**Supply chain engagement**

Supply chain engagement is critical to a company’s efforts to reduce scope 3 emissions. For example, if a company’s suppliers switch to renewable energy sources and increase process efficiency by converting to less energy-consuming machinery, this has a positive impact on the company’s scope 3 emissions.

**Top management commitment**

For a climate action strategy to be successfully implemented in the company, top management should take responsibility for achieving reduction targets.

**Involve employees from all departments**

Climate action requires rethinking in all areas of the company. Therefore, employees from all areas should be involved in developing and implementing a climate action strategy right from the start. This will increase employee acceptance and support for the company’s reduction targets and measures.
5. Finance climate projects (Step 4)

There is no doubt that reducing GHG emissions is the most crucial component in tackling climate change and keeping global warming below 1.5 °C. At the same time, companies need to fortify ambitious emission reductions by investing in climate change mitigation beyond their value chain. This is where climate projects come in.

Climate projects reduce or prevent the release of GHG emissions or remove GHGs from the atmosphere through, for example, the expansion of renewable energy sources, afforestation, or reforestation, often in countries in the Global South. Thus, they present an indispensable way to help the global community to mitigate global GHG emissions in line with the Paris Agreement.

Most notably, climate projects help to fill the financing gap at the global level by directing financial means to countries in the Global South, which is needed to achieve the 1.5 °C target. This can occur by facilitating the transfer of green technology through providing both know-how and financial resources, for example.

Climate projects also contribute to the United Nations Sustainable Development Goals (SDGs) such as no poverty, zero hunger, good health, and clean water and sanitation.

To ensure the effectiveness and quality of climate projects, they must be validated, registered, and regularly verified by third-party auditors according to strict and internationally recognised standards, such as the Gold Standard.

To receive the ClimatePartner certified label, companies shall financially contribute to climate projects to address the emissions of the certified subject through ClimatePartner’s project portfolio. Climate projects generate verified emission reductions, which are verified emission reduction, removal, or avoidance credits.

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5.1. Verified emission reductions quality criteria

Companies shall finance climate projects that fulfil the following quality criteria:

- The project shall follow the ICROA principles of verified emission reductions (5.1.1).
- The project shall follow an ICROA endorsed standard (5.1.2).
- The project shall contribute to the United Nations Sustainable Development Goals (5.1.3).

5.1.1. General principles of verified emission reductions criteria

Climate projects shall fulfil the following general principles of verified emission reductions, as specified by the International Carbon Reduction and Offsetting Alliance (ICROA).

- Real
- Measurable
- Additional
- Permanent
- Independently verified
- Unique

5.1.2. ICROA-endorsed standards for verified emission reductions

ClimatePartner’s project portfolio follows ICROA’s regulations (see the ICROA code of best practice), and ClimatePartner is an ICROA-accredited organisation. Verified emission reductions from the following standards are acceptable for fulfilling the requirements of the ClimatePartner label.

- American Carbon Registry (ACR)
- Architecture for REDD+ Transactions (ART) The REDD+ Environmental Excellence Standard (TREES)
- The British Columbia Offset Program
- Climate Action Reserve (CAR)
- Emissions Reduction Fund (ERF) of the Australian Government
- Global Carbon Council (GCC)
- Gold Standard
- Plan Vivo
- UNFCCC Mechanisms
- UK Woodland Carbon Code (UK WCC)
- Verra’s Verified Carbon Standard (VCS)

5 https://www.icroa.org/_files/ugd/653476_fa00b4ca7a8542d8837f654c2de0009.pdf
6 Additional standards may be added to the list following a thorough review process by ICROA. https://www.icroa.org/code
5.1.3. Contribution to Sustainable Development Goals

Climate projects contribute to the United Nations’ Sustainable Development Goal „Climate Action“ (SDG 13). For companies to receive the ClimatePartner certification, supported climate projects shall also contribute to other SDGs from the United Nations, such as no poverty, zero hunger, or good health and well-being. Additional certified impacts can be awarded by carbon standards or separate certification schemes to indicate that the project has contributed towards one or several additional SDGs and that the achievements are verified. Examples of such labels are Sustainable Development Verified Impact Standard (SD VISta), Climate, Community & Biodiversity (CCB), and Gold Standard SDG labels.

5.1.4. Ex-ante and ex-post verified emission reductions

The financial contribution of companies shall either be used to purchase ex-post verified emission reductions or to serve purchasing agreements for future GHG reductions (ex-ante).

ClimatePartner encourages companies to contribute to climate projects at an early stage to secure financing for additional climate projects, which are urgently needed to achieve the goals of the Paris Agreement.

Verified emission reductions shall be retired in a public registry no later than two years after the end of the certification period. For instance, verified emission reductions for the certification period 1 January 2022 to 31 December 2022 must be retired by 31 December 2024 at the latest.

5.1.5. Regional projects

Companies that wish to support regional projects, for example, in their home countries, may also contribute to regional climate projects from non-ICROA endorsed standards. These projects shall be used only if they are coupled with the same amount of internationally certified verified emission reductions that fulfil the quality criteria outlined in the ClimatePartner Protocol.
5.2. Determination of the contribution amount

Companies shall contribute to financing climate action through certified climate projects in order to be awarded the ClimatePartner certified label. The financial contribution shall be made prior to the usage of label and the publication of the climate-ID page.

If companies have an emissions source that already involves a financial contribution to climate projects to address their emissions, for example purchasing carbon neutral print products, these sources shall be reported in the carbon footprint but can be excluded when determining the financial contribution amount. This assumes that the calculations and climate projects associated with these sources meet the requirements of the ClimatePartner Protocol.

Financial contributions to climate projects shall not be counted towards GHG emission reductions.
5.2.1. Financial contribution of certified entities

For certified companies, business operations or sites the amount of GHG emissions used to determine the financial contribution shall at least be equal to the result of the latest completed carbon footprint. The selected carbon footprint shall not be older than three years at the beginning of the certification period. The financial contribution to climate projects to receive the “company” or “business operations” label shall include the emissions of the legal entity using the label including all subsidiaries for which the entity has operational control. For the “site” label, the financial contribution may be limited to the carbon footprint of a single company site, if the single certified location is identified and disclosed on the corresponding climate-ID page.

5.2.2. Financial contribution of certified products and services

For certified products and services, the amount of the financial contribution shall be at least equal to the calculated GHG emissions of the products carrying the label within the certification period. The underlying carbon footprint shall not be older than three years at the beginning of the certification period. It shall be multiplied by the total number of products being labelled within the certification period. If applicable, companies should forecast their sales or production volumes for the corresponding certification period to determine the financial contribution to climate projects. At the end of the certification period, the forecasted amount shall be matched with the actual sales volume, and any deviations from the forecasted amount shall be cleared within 90 days. After the end of the certification period, companies shall forecast the sales or production volume for the next certification period based on both the reconciliation of planned and forecast volume of the last certification period (resulting in compensation or a credit note) and forecast for the next certification period.

Every carbon footprint inherently contains some degree of uncertainty, which can typically be attributed to two sources. The first source is the absence of primary consumption data, necessitating the utilization of assumptions, estimates, and empirical values. The second source is the reliance on emission factors derived from industry data, scientific studies, or estimations to calculate CO₂ emissions when direct measurement is not feasible. To address these uncertainties in the calculation process and ensure a suitable financial contribution, it is recommended to add a 10 percent safety margin to the carbon footprint.
6. Communicate transparently (Step 5)

The ClimatePartner certification enables companies to disclose their entire climate action strategy with maximum transparency, including their carbon footprints, reduction targets, implemented reduction measures, and financial contribution towards climate projects worldwide.

The ClimatePartner label, together with the corresponding climate-ID page, empowers the public to easily access all relevant information related to the certification of a company or product.
6.1. Correct usage of the certification label

The ClimatePartner label shall only be used on certified subjects or any medium directly referring to certified subjects (such as websites, advertisements, or flyers).

For example, a product-related label may be used on the product itself, on any advertising material related to this product, or as part of product descriptions in online stores or at the point of sale. Company-related certification labels may be used, for example, on company websites, email signatures, or brochures. Company-related labels shall not be displayed on the packaging of products of that company.

The label shall be used as specified in the ClimatePartner Label Guidelines.
6.2. Climate-ID page: transparency in the five steps

Each certified subject is uniquely identified by a climate-ID. And each climate-ID is linked to a climate-ID page, which is a web page that shows information about how the reporting subject has complied with the requirements of the certification scheme. It delivers transparency and traceability of the company’s climate action. Each climate-ID page is publicly accessible via a URL.

**Certified subject**
Companies shall describe the certified subject and disclose the name of the legal entity that uses the label. If the certification is awarded to specific company sites, a single hotel, or salon sites, the location of the certified site shall be indicated.

**Carbon footprint**
If the certified subject is an entity, it shall disclose the corresponding carbon footprint. If the certified subject is a product, companies are encouraged to disclose the corresponding carbon footprint. However, companies may choose to either publish the carbon footprint, or the amount of GHG emissions covered by the financial contribution to climate projects.

**Reduction targets**
Companies shall disclose the company’s reduction target as soon as possible after the start of the certification period, within 12 months after the start of the certification period.

**Reduction measures**
Companies that apply for an entity-related label shall disclose at the start of the first certification period at least one implemented reduction measure at the company level. These companies shall additionally disclose their commitment to actively sourcing renewable electricity.

Companies that apply for a product or a service label shall disclose a company reduction measure immediately at the start of the first certification period, or alternatively may commit to implementing a reduction measure at the company level within 12 months of this date.

**Climate projects**
Companies shall disclose the amount of CO₂ covered by the financial contribution to climate projects (in tonnes of CO₂e) and provide information about the supported climate projects.

For certified products, companies may choose to disclose either the carbon footprint of the subject or the amount of verified emission reductions, or both.
6.3. Recommendations for transparent disclosure⁷

Companies can communicate transparently and credibly about their climate action in several ways. In general, when communicating about their climate action strategies, companies should use clear and transparent language.

When communicating their climate action efforts, it is important for companies to explain what the ClimatePartner label represents whenever possible. For instance, on the website, in marketing materials, on advertising posters, or on the product packaging.

Companies should also provide information about the carbon footprint of the certified subject. In particular, companies should state what was included or excluded from the carbon footprint and justify the exclusions.

Companies are encouraged to publish further details about their climate action journey wherever they communicate about their certification. They should especially do so where there are no space constraints (e.g. on websites, in brochures, or as part of advertising campaigns). The more information companies disclose about their climate action journey, the more credible their commitment. Additional information can include the following:

- The carbon footprint report of the certified subject
- The company’s long-term and short-term targets, as well as context for the selected targets
- Detailed information about the reduction measures that have been implemented at the company, and where applicable, the effect of the measures on the carbon footprint
- The company’s planned reduction measures
- The company’s participation in reporting initiatives, such as CDP, GRI, submission of science-based targets, or supply chain engagement
- Links to other relevant documents, such as the company’s sustainability report or third-party audit reports.

⁷ These recommendations do not constitute legal advice and offer no legal guarantees. The user must instead verify that the label is being used in a legally compliant manner in each individual case.
A. Checklist for certifications of the organisational level

The following checklist contains all requirements to achieve the ClimatePartner certification for companies, sites and business operations.

### General requirements

1. Clearly identify the subject of certification and define the label that is used, i.e. company, site or business operation.

2. Identify the name of the legal entity that is using the label, as it will be shown on the corresponding climate-ID page.

3. Define the duration of the certification period (usually 12 months) with a start date and end date, which will be disclosed on the corresponding climate-ID page.

### Step 1: Measure carbon footprint

4. Define the system boundaries
   
a. When setting organisational boundaries, use the operational control approach.
   
b. For the "company" label, consider the entire legal entity (including all subsidiaries and sites), as disclosed on the corresponding climate-ID page.
   
c. For the label category “site” the individual certified entity and its address must be clearly stated.
   
d. Ensure that the system boundaries meet the requirements (mandatory emission sources) for the respective label category according to Table 1 in the ClimatePartner Protocol.
A. Checklist for certifications of the organisational level

Step 1: Measure carbon footprints

5 Data collection and quality
   a. Collect primary data for processes and activities that a company directly controls.
   b. Explain and document the use of non-primary data if primary data is unavailable.

6 Calculation requirements
   a. Use the market-based method for calculating emissions from electricity as a basis for achieving the ClimatePartner certification.
   b. In addition, calculate and disclose electricity emissions using the location-based methods.
   c. Calculate direct land-use change.
   d. Do not account for "avoided emissions" in carbon footprints.
   e. Include biogenic non-CO₂ gases in all calculations. Exclude biogenic CO₂.
   f. Do not account for biogenic product carbon storage in the calculation of carbon footprints, except if its storage is permanent (over 100 years).

7 Documentation requirements
   a. Describe the subject of the carbon footprint calculation (including the address if the calculation is done for specific location only).
   b. Document the underlying standards and methodologies of the calculation.
   c. State the system boundaries defined for the calculation.
   d. Document the underlying data, assumptions, and other specific information used for the calculation.
   e. Name the secondary data sources and emission factors used for the calculation.
   f. State the results of the calculation divided into scopes.

8 Third-party calculations can be used to fulfil requirements for the ClimatePartner certification if ClimatePartner confirms that the calculations fulfil the requirements of this checklist.

9 Update the reporting company’s corporate carbon footprint (CCF) annually.
A. Checklist for certifications of the organisational level

**Step 2: Set reduction targets**

10 **Disclose reduction targets at the company level**
   a. Publish a company-related reduction target within 12 months of the beginning of the first certification period on the corresponding climate-ID page.
   b. Publish a base year (i.e. the year against which emissions are tracked) as well as a target year that lies in the future.
   c. Set absolute or intensity-based reduction targets.
   d. Ensure that the target covers at least the scope 1 and 2 emissions of the legal entity using the label.
   e. Ensure that the target year is still valid for the subsequent certification periods (e.g. in the future).

**Step 3: Implement reductions**

11 At the start of the first certification period disclose publicly on the corresponding climate-ID page at least one reduction measure that reduces the carbon footprint of the legal entity that is using the label and contributes to achieving the company’s reduction target.

12 Update the reduction measures in the certification periods following the first certification. Ongoing reduction measures that are continuously applied are accepted as reduction measures in the subsequent certification period.

**Step 3: Implement reductions**

13 Commit to source renewable electricity and achieve a share of 80% renewable electricity by 2025 and 100% by 2030 for the company’s total electricity sourced.

**Step 4: Finance climate projects**

14 **Contribute to financing climate action via ClimatePartner’s portfolio of climate projects**
   a. Financially contribute to a climate project offered by ClimatePartner prior to the start date of the certification period.
   b. Use the latest valid carbon footprint to determine the financial contribution to climate projects.
   c. Use a carbon footprint not older than three years at the beginning of the certification period.
   d. For the “company” label, include the emissions of the legal entity with all its subsidiaries in the financial contribution. For the “site” label, the financial contribution can be limited to the carbon footprint of a single location, if the single certified location is identified on the corresponding climate-ID page.
A. Checklist for certifications of the organisational level

Step 5: Communicate transparently

15. The ClimatePartner certified label shall only be used as defined in the ClimatePartner Label Guidelines.

16. Provide full transparency about the company’s climate action journey on the corresponding climate-ID page. Disclose all information relevant to the five steps as accurately as possible.
B. Checklist for certified products and services

The following checklist contains all requirements to achieve the ClimatePartner certification for products and services.

### General requirements

1. Clearly identify the subject of certification and define the label category that is used, i.e. select one of the product labels according to the list in section 13.2. of the ClimatePartner Protocol. Define the unit of analysis of the subject.

2. Identify the name of the legal entity that is using the label, as it will be shown on the corresponding climate-ID page.

3. Define the duration of the certification period (usually 12 months), with a start date and end date, which will be disclosed on the corresponding climate-ID page.

### Step 1: Measure carbon footprint

4. Define the system boundaries: Ensure that the system boundaries meet the requirements (mandatory emission sources) for the corresponding label category according to Table 2 for product-related labels.

5. **Data collection and quality**
   
   a. Collect primary data for processes and activities that a company directly controls.
   
   b. Explain and document the use of non-primary data if primary data is unavailable.

6. **Calculation requirements**
   
   a. Calculate direct land-use change.
   
   b. Do not account for “avoided emissions” in carbon footprints.
   
   c. Include biogenic non-CO$_2$ gases in all calculations. Exclude biogenic CO$_2$.
   
   d. Do not account for biogenic product carbon storage in the calculation of carbon footprints, except if the storage is permanent (over 100 years).
## B. Checklist for certified product and services

### Step 1: Measure carbon footprint

<table>
<thead>
<tr>
<th>Step</th>
<th>Requirement</th>
</tr>
</thead>
</table>
| 7    | Documentation requirements  
  a. Describe the subject of the carbon footprint calculation  
  b. Document the underlying standards and methodologies of the calculation.  
  c. State the system boundaries defined for the calculation.  
  d. Document the underlying data, assumptions, and other specific information used for the calculation.  
  e. Name the secondary data sources and emission factors used for the calculation.  
  f. State the results of the calculation.  
| 8    | Third-party calculations can be used to fulfil the requirements for the ClimatePartner certification if ClimatePartner confirms that the calculations fulfil the requirements of this checklist.  
| 9    | Ensure that the carbon footprint of a product/service is not older than three years at the start or renewal of the certification period and that no significant changes occurred to the product (>10% estimated change in overall emissions).  

### Step 2: Set reduction targets

<table>
<thead>
<tr>
<th>Step</th>
<th>Requirement</th>
</tr>
</thead>
</table>
| 10   | Disclose reduction targets on the company level  
  a. Publish a company-related reduction target, within 12 months of the beginning of the first certification period, on the corresponding climate-ID page.  
  b. Publish a base year (i.e. the year against which emissions are tracked) and a target year that lies in the future.  
  c. Set absolute or intensity-based reduction targets.  
  d. Ensure that the target covers at least scope 1 and 2 emissions of the legal entity using the label.  
  e. Ensure that the target year is still valid for subsequent certification periods (e.g. in the future).  

## B. Checklist for certified product and services

### Step 3: Implement reductions

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Within 12 months of the start date of the first certification period, disclose at least one reduction measure that reduces the corporate carbon footprint of the legal entity using the label and contributes to achieving the company's reduction target publicly on the corresponding climate-ID page.</td>
</tr>
<tr>
<td>12</td>
<td>Disclose at least one reduction measure that reduces the carbon footprint of the certified subject (i.e., product or service) immediately at the start of the certification.</td>
</tr>
<tr>
<td>13</td>
<td>Update the reduction measures in the certification periods following the first one. Ongoing reduction measures that are continuously applied are accepted as reduction measures for the subsequent certification period.</td>
</tr>
</tbody>
</table>

### Step 4: Finance climate projects

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
</table>
| 14   | **Contribute to financing climate action via ClimatePartner's climate projects**  
   a. Financially contribute to a climate project offered by ClimatePartner prior to the usage of label and the publication of the climate-ID page.  
   b. Use the product carbon footprint to determine the financial contribution to climate projects.  
   c. If applicable, determine a forecast of sales volumes for the corresponding certification period to determine the corresponding financial contribution to climate projects.  
   d. Use a carbon footprint not older than three years at the beginning of the certification period.  
   e. If a forecast is used: After the end of the certification period, match the forecast amount with real sales volumes and clear any over- or under-compensation within 90 days.  
   f. After the end of the certification period, define the corresponding amount for the next period based on both the reconciliation of the planned and forecasted volume of the last certification period (resulting in compensation or a credit note) and the forecast for the next certification period. |
### B. Checklist for certified product and services

#### Step 5: Communicate transparently

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>15</strong></td>
<td>The ClimatePartner certified label shall only be used as defined in the <a href="#">ClimatePartner Label Guidelines</a>.</td>
</tr>
<tr>
<td><strong>16</strong></td>
<td>Provide full transparency about the company’s climate action journey on the corresponding climate-ID page. Disclose all information relevant to the five steps as accurately as possible.</td>
</tr>
</tbody>
</table>
### C. Glossary

<table>
<thead>
<tr>
<th><strong>Biogenic emissions</strong></th>
<th><strong>CCF</strong></th>
<th>A corporate carbon footprint indicates the quantity of GHG emissions a company has caused over a certain time period, usually a year.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Biogenic emissions occur when greenhouse gases (GHGs) that have been stored in plants, biomass, or biomass-based products are released into the atmosphere due to decomposition or combustion.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Carbon dioxide</strong></td>
<td><strong>CO₂</strong></td>
<td>Carbon dioxide (CO₂) is the most common GHG emitted by human activities, making it one of the main contributors to global warming.</td>
</tr>
<tr>
<td>A partial life cycle of a product, covering all processes up to the factory gate, i.e. emissions from material acquisition and pre-processing as well as for the production.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Carbon footprint</strong></td>
<td><strong>CO₂e</strong></td>
<td>A carbon footprint accounts for the GHG emissions of an entity, a product.</td>
</tr>
<tr>
<td>A carbon footprint is a measure of the quantity of greenhouse gases released into the atmosphere by human activities over a given period of time.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Certified subject</strong></td>
<td><strong>EF</strong></td>
<td>Subject, organisation, or product for which there is a commitment to achieve the ClimatePartner certification.</td>
</tr>
<tr>
<td>ClimatePartner Protocol · Requirements for ClimatePartner certification · 53</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Climate projects</strong></td>
<td><strong>EF</strong></td>
<td>Climate projects reduce, remove, or prevent the release of GHG emissions through, for example, the expansion of renewable energy sources, afforestation, or reforestation in emerging countries.</td>
</tr>
<tr>
<td>Climate projects reduce, remove, or prevent the release of GHG emissions through various activities, such as the expansion of renewable energy sources, afforestation, or reforestation in emerging countries.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CO₂ equivalents</strong></td>
<td><strong>EF</strong></td>
<td>For any quantity and type of GHG, CO₂e signifies the amount of CO₂ that would have the equivalent global warming impact to the GHG being converted into CO₂e.</td>
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<tr>
<td>For any quantity and type of GHG, CO₂e signifies the amount of CO₂ that would have the equivalent global warming impact to the GHG being converted into CO₂e.</td>
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### C. Glossary

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equity share approach</td>
<td>Under the equity share approach, a company accounts for GHG emissions from operations according to its share of equity in the operation. The equity share reflects economic interest, which is the extent of rights a company has to the risks and rewards flowing from an operation.</td>
</tr>
<tr>
<td>Final product</td>
<td>For final products, the unit of analysis shall be defined as what is referred to as a functional unit. The functional unit defines the underlying use of a product and its duration or service life. For instance, the functional unit of a t-shirt could be defined as “to wear a clean t-shirt 52 times” and would imply being washed 52 times in the use phase.</td>
</tr>
<tr>
<td>Global warming potential GWP</td>
<td>Global warming potential (GWP) describes the radiative forcing impact (namely the degree of warming to the atmosphere) of one unit of a given GHG relative to one unit of CO2 over a certain period. Specifically, it is a measure of how much radiative forcing impact the emissions of one tonne of a gas will have over a given period.</td>
</tr>
<tr>
<td>Intergovernmental Panel on Climate Change</td>
<td>IPCC An international body of climate scientists created by the World Meteorological Organisation (WMO) and the United Nations Environment Programme (UNEP). The role of the IPCC is to assess the scientific, technical, and socioeconomic information relevant to the understanding of the risk of human-induced climate change.</td>
</tr>
<tr>
<td>Intermediate product</td>
<td>Intermediate products are used to create a final product, and the function of that final product is unknown. For example, metal sheets are an intermediate product that can be eventually transformed into car parts or other final products.</td>
</tr>
<tr>
<td>International Carbon Reduction &amp; Offset Alliance ICROA</td>
<td>A non-profit organization consisting of leading carbon reduction and carbon offset project providers in the voluntary carbon market. Its aim is to advance best practices in voluntary climate action.</td>
</tr>
</tbody>
</table>
### C. Glossary

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td><strong>Net zero</strong></td>
<td>A state which can be achieved by reducing value chain greenhouse gas emissions, in line with 1.5 °C pathways, and by neutralising the remaining emissions by removals.</td>
</tr>
<tr>
<td><strong>Operational control approach</strong></td>
<td>Under the operational control approach, a company accounts for 100% of emissions from operations over which it or one of its subsidiaries has operational control.</td>
</tr>
<tr>
<td><strong>Primary consumption data</strong></td>
<td>Collected or directly measured data. Examples of primary data sources include the direct measurement of how much natural gas is burned in a heating system.</td>
</tr>
<tr>
<td><strong>Reduction measures</strong></td>
<td>Measures which a company has implemented to reduce GHG emissions, such as purchasing green electricity.</td>
</tr>
<tr>
<td><strong>Scope 1</strong></td>
<td>Scope 1 refers to all direct GHG emissions from sources which an organisation owns or controls.</td>
</tr>
<tr>
<td><strong>Scope 2</strong></td>
<td>Scope 2 refers to emissions associated with the production of purchased electricity, heat, steam, and cooling by a company.</td>
</tr>
<tr>
<td><strong>Scope 3</strong></td>
<td>All other emissions that are caused indirectly by a company up and downstream in the value chain, such as business travel.</td>
</tr>
<tr>
<td><strong>Secondary consumption data</strong></td>
<td>Data that is not from specific activities within a company’s or product’s value chain, such as the use of statistical average values for employee commuting instead of doing a survey to obtain primary consumption data.</td>
</tr>
<tr>
<td><strong>Spend-based approach</strong></td>
<td>The spend-based approach estimates emissions for goods and services by collecting data on the economic value of goods and services purchased and multiplying it by relevant secondary (e.g. industry average) emission factors (e.g. average emissions per monetary value of goods).</td>
</tr>
<tr>
<td><strong>System boundaries</strong></td>
<td>The system boundaries determine which activities and processes are included in a carbon footprint calculation.</td>
</tr>
<tr>
<td><strong>United Nations’ 17 Sustainable Development Goals</strong></td>
<td>UN SDGs</td>
</tr>
<tr>
<td><strong>Unit of analysis</strong></td>
<td>A roadmap for sustainable global development from the United Nations (UN). They encompass economic, ecological, and social aspects.</td>
</tr>
<tr>
<td><strong>Verified emission reductions</strong></td>
<td>The unit for which the carbon footprint is calculated.</td>
</tr>
</tbody>
</table>

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