Protocol for

ClimeCo Certified™

Product

Insetting Program



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The ClimeCo Certified™ Product Insetting Program (the "Program") focuses on increasing awareness of the greenhouse gas emissions of products and certifies products manufactured and/or sold by companies that are taking action to assess and continually reduce each registered product's negative climate impact through emissions reduction measures within or directly connected to their product's value chain.

Authors

This first version of the *ClimeCo Certified Product Insetting Protocol* (the "Protocol") was developed by the staff of ClimeCo in 2026, with inputs from a diverse array of key stakeholders including leading consumer goods manufacturing companies, lifecycle assessment experts, Science Based Targets Initiative (SBTi) experts, the AIM Platform, greenhouse gas experts, supply chain professionals, and the general public through open comment period. Finally, the Protocol was third-party reviewed and assured as to compliance with the Product Carbon Footprint/Life Cycle Assessment methodology and reporting requirements of the WRI/WBCSD Greenhouse Gas Protocol Product Life Cycle and Reporting Standard and of ISO 14067:2018 by WAP Sustainability.

The Protocol will continue to be updated on a periodic basis and as needed following substantive updates or release of guidance from applicable international standards and protocols including but not limited to ISO 14067, the Greenhouse Gas Product Protocol, the SBTi Corporate Net Zero Standard v2.0, the AIM Platform Standard and Guidance and other relevant standards, guidance or regulations that may impact the usage and applicability of this Protocol.

Table of Contents

1. Background 3
2. Key Objectives 3
3. Glossary and Acronyms 4
4. Certification Process - Overview 7
5. Detailed Requirements for Certification 9
5.1 Submit Product LCA 9
5.2 Submit Insetting Documents 12
5.3 ClimeCo Review 13
5.6 Register 16
5.7 Communicate 16
6. Eligible Insets 17
7. Emissions Reduction 18
8. Annual Renewal 20
8.1 Statement of Confirmation or Updates to LCA Report 20
8.2 Updated Carbon Emissions Reduction Plan via ClimeCo-provided template 21
8.3 UPDATED List of LCA-assessed and Approved Products 22
9. Decertification 22
10. Updating the Protocol 23
11. Contact Information 23
Additional Information 23
APPENDIX A 25
Short Summaries of Relevant Standards Publications 25
APPENDIX B 26
Recommended format for LCA Report 26
APPENDIX C Product LCA Review Checklist 28

Purpose of this Document

1. Background

Driven by corporate responsibility, consumer demand, investor expectations, and potential government regulation, companies are increasingly interested in quantifying, reducing, and decarbonizing the greenhouse gas (GHG) emissions associated with the products they manufacture and/or supply. Many companies are pursuing policies, actions, interventions and driving investments towards decarbonizing their value chains, which often account for a substantial part of their carbon footprint.

ClimeCo's certification seeks to provide these companies, who may be at different stages of progress with their value-chain emissions reduction measures, a credible way to quantify, report, monitor, bolster and communicate their emissions reduction efforts and achievements, at a product-level. As a result, consumers can find, support, and purchase these sustainable products based on a trusted third-party certification like ClimeCo's.

ClimeCo's expansive suite of services and credible, high-quality market-based solutions provide customers with additional trustworthy options to bolster their product-level carbon emissions reduction claims, similar to the ClimeCo Certified Product™ certification, but through targeted steps to reduce direct Scope 3 value chain emissions and progress towards positive climate action.

This document provides Program participants and affiliates with a standard approach to follow when applying for the Program.

2. Key Objectives

This Protocol provides a credible, transparent, and practical method to determine the Global Warming Potential (GWP), or product carbon footprint (PCF), of products. The method can be consistently applied by qualified third party consultants and product manufacturing companies across a broad range of industries and products to discover and develop strategies to reduce product carbon footprint intensity. This Protocol also allows organizations to credibly communicate the verified impact of their value chain decarbonization efforts measured down to the product level.

The purpose of the ClimeCo Certified ™ Product Insetting Program is to enable companies with registered products to participate in the sustainable economy by offering to their consumers, products whose carbon footprints have been and continue to be measured, reduced, and addressed through:

- positive climate change actions associated with their value chains and

- ongoing management of carbon emissions reduction strategies and
- investments in measurable carbon emissions reductions within their value chains

This certification program enables companies to:

- demonstrate a strong sustainability commitment to their consumers;
- connect the dots between their corporate Net Zero goals or Science Based Targets initiatives (SBTi targets) and value chain decarbonization achievements;
- measure and communicate the verified impact of these efforts at the product level, so consumers can reliably make sustainable purchases.

3. Glossary and Acronyms

Applicant – A company that seeks to certify products with ClimeCo Certified Product Insetting Program and must follow the steps and requirements described in this Protocol. An Applicant company may choose to work with a qualified third party consultant who may assist the company with developing an LCA and/or manage the administrative tasks on the Portal and/or assist with other requirements of this Protocol, and in such cases the qualified third party consultant will follow, on behalf of the company, all steps and requirements described in this Protocol for Applicants. The responsibility to ensure all requirements of this Protocol are met to successfully obtain certification lies with the company.

ClimeCo Certified ™ ***Inset Product*** – Products whose "cradle-to-grave" product life cycle carbon (i.e. GHG) footprints have been calculated, reduced via insets, and both the product carbon footprint and the achieved carbon emission reductions have been reviewed, documented, certified, and registered into the ClimeCo Certified™ Product Insetting Program.

ClimeCo Certified Product Portal, or "Portal" – The proprietary technology platform that administers the certification process. Companies will create an account to start and manage their certifications and registered products. The ClimeCo team will provide the link to the Portal to all Applicant companies.

Company – The organization or entity that seeks to register products in the ClimeCo Certified Product Insetting Program. Such entity may be a product manufacturer, product assembler, product marketer, product distributor or be involved in any or all parts of the process of manufacturing and selling products for consumer use but must be an entity that has some involvement or engagement in the production of physical products. For the purposes of this Protocol, the terms company, Applicant, brand, organization and entity may be used interchangeably but are all understood to mean a company as defined herein.

CO_2e – Carbon Dioxide Equivalent is a common, globally accepted way of measuring and expressing GHG emissions. To convert emissions of a gas into CO2 equivalent, its emissions are multiplied by the gas's Global Warming Potential (GWP). The GWP takes into account the fact that many gases are more effective at warming Earth than CO_2, per unit mass.

"cradle-to-grave" LCA – Assesses the product's full life cycle impacts including the extraction of raw materials; the processing, manufacturing, and fabrication of the product; the transportation or distribution of the product to the consumer; the use of the product by the consumer; and the disposal or recovery of the product after its useful life.

Decarbonization – the reduction and removal of carbon dioxide and other greenhouses gases from the atmosphere. Decarbonization, in the context of this Protocol, refers to activities, initiatives, plans, investments, interventions and actions taken by companies and participants in their value chain, to reduce the carbon footprint of their products, materials, operations, processes, facilities and other key aspects/areas of their functioning that have a carbon footprint.

Environmental Attribute Certificates (EACs) - EACs are market-based instruments that certify and communicate the environmental and/or climate-related attributes associated with commodities (like low-carbon steel), activities, or projects. They represent the environmental attribute separated from the physical item, allowing for the transfer of that environmental benefit to a buyer. EACs are often viewed as a mechanism to operationalize insetting, acting as a "carbon inset" by allowing companies to fund and claim reductions within their value chain.

GHGs – Greenhouse Gases, currently including:

- *CH_4* - Methane
- *CO_2* – Carbon Dioxide
- *HFC* – Hydrofluorocarbon
- *NxOx* – Nitrous Oxides, Nitrogen Dioxide
- *PFC* – Perfluorocarbon
- *SF6* – Sulphur Hexafluoride

Global Warming Potential – Global Warming Potential (GWP) allows comparisons of the global warming impacts of different GHGs. Specifically, it is a measure of how much energy the emissions of one (1) metric tonne of a GHG will absorb over a given period of time, relative to the emissions of one (1) metric tonne of carbon dioxide (CO2). The larger the GWP, the more that a given GHG warms the Earth compared to CO2 over that time period. The time period used for GWPs for the purposes of this Protocol is 100 years ("GWP-100").

https://www.epa.gov/ghgemissions/understanding-global-warming-potentials

IPCC – Intergovernmental Panel on Climate Change

Insets - GHGs reduction or carbon emissions sequestration interventions implemented within a company's own value chain (Scope 1, 2, or 3), or in closely related landscapes/supply sheds, that generate measurable climate benefits while also supporting broader environmental and social outcomes.

Insetting - I Reducing GHG emissions from projects/interventions/initiatives/actions/activities/investments within a company or product's own value chain or in closely related landscapes/supply sheds, that generate measurable climate benefits while also supporting broader environmental and social outcomes. For example, these initiatives might include supporting regenerative agriculture with key suppliers, restoring forests on land connected to sourcing, implementing renewable energy at supplier production sites, or switching to low-carbon materials like green steel or biofuels in manufacturing and logistics.

Life Cycle Assessment (LCA) – An accounting and evaluation practice for assessing the potential environmental aspects associated with a product (or service) by compiling an inventory of relevant inputs and outputs, evaluating the potential environmental impacts associated with those inputs and outputs, and interpreting the results of the inventory and impact phases in relation to the objectives of the study. For the purposes of this Protocol, any reference to LCA refers to an analysis conducted on and resulting in the calculation of the product's cradle-to-grave lifecycle GHGs emissions, GWP or product carbon footprint (PCF), while other environmental impacts associated with the product are excluded from consideration under this Protocol.

Further, for the purposes of this Protocol, any reference to LCA and its associated terms and definitions refer to an LCA conducted in accordance with and fully compliant with the definitions, guidance, and requirements stated in:

- The ISO 14067: 2018 (E) Standard on Greenhouse Gases – Carbon footprint of products – Requirements and guidelines for quantification, and/or
- The Greenhouse Gas Protocol Product Life Cycle Accounting and Reporting Standard

Product Carbon Footprint (PCF) – A calculation of a product-level GWP based upon an analysis of the GHG (Greenhouse Gas) emissions produced during the "cradle-to-grave" life cycle of a product and calculated using an accepted LCA methodology. For the purpose of the ClimeCo Certified Product Insetting Protocol, acceptable Life Cycle Assessment methodologies are:

- The ISO 14067: 2018 (E) Standard on Greenhouse Gases – Carbon footprint of products – Requirements and guidelines for quantification, and/or
- The Greenhouse Gas Protocol Product Life Cycle Accounting and Reporting Standard

Product Carbon Footprint is usually reported as a numerical value expressed in kilograms of CO_2e per defined product functional unit. Product Carbon Footprint and product GHG Footprint/assessment/inventory are considered interchangeable terms in this protocol.

Qualified third party consultants – Qualified third-party consultants are independent service providers who are listed in the EPD database of LCA Consultants (see list here) or are service providers able to provide qualifying required credentials for ClimeCo's review and approval.

Scope 1 Emissions - Direct GHGs emissions from sources that are owned or controlled by the company (fuel combustion in company-owned boilers, furnaces, vehicles; on-site manufacturing emissions; fugitive emissions from refrigerant leaks, methane leaks)

Scope 2 Emissions – Indirect GHGs energy emissions from the generation of purchased energy consumed by the company (purchased electricity, purchased steam, heat, or cooling)

S*cope 3 Emissions* - All indirect GHGs emissions, not including other company directly controlled emissions, that occur in the value chain of the reporting company, including both upstream and downstream emissions.

4. Certification Process – Overview

Applicants seeking to register their products into the Program shall adhere to the detailed process and requirements described in this Protocol.

All Program steps will be managed and administered through ClimeCo's technology Portal (the "Portal), from start of the application process to approved product badging and ongoing program management including annual renewals.

Applicants seeking to register their products are required to create a Portal account to apply for certification. Program participants must use the Portal to enter and complete all required program documentation, and each participant must maintain the participant account on the Portal including submission of all required documents, reporting of all periodic product sales reports as required by the ClimeCo team, invoice payments, adding/removing products, and completing annual program renewal and re-certification processes.

The figure below describes the process for obtaining the ClimeCo Certified Product Insetting Program certification.



5. Detailed Requirements for Certification

5.1 Submit Product LCA

Applicant is required to commission an LCA for all products for which certification is sought, based on the boundaries, scope and requirements defined below. The LCA must be conducted by qualified third party consultants. The LCA must comply with all requirements of this Protocol.

Applicants shall submit to ClimeCo an LCA report (see Section 5.1.4 for more details) based on the results of the LCA study. The LCA report must clearly state the PCF for each life cycle phase and also indicate the total PCF for each assessed product.

An LCA report is considered to have a **validity of up to four years**. A new LCA must be conducted and an LCA report must be submitted at the end of each four-year registration, which should reflect the emissions reduction achieved and reported thus far. In the interim period, if there are any material changes to the product and/or material changes in any of the product's life cycle phases, an updated LCA report must be submitted to ClimeCo reflecting those changes and the corresponding change in the PCF.

5.1.1 Subject

Applicants shall clearly define the subject for which the certification is sought, including the name and description of the subject boundary, a detailed description of the product(s) and supporting information to uniquely identify the product(s) and the product functional unit to be assessed.

5.1.2 Scope and Boundaries

Applicants must include the product(s) full life cycle "cradle-to-grave" emissions inventory in the LCA. The LCA must include at least 95% of total GHGs emissions associated with the raw materials, manufacture and packaging of a product, and both upstream and downstream emissions from product distribution, product use and end of life. If a single product element or source contributes 50% of the total carbon emission, then at least 95% of the remaining sources of emissions shall be covered. All product life cycle phase emissions must be included unless a specific life cycle phase is demonstrated immaterial, and all aggregated immaterial life cycle phase emissions may not exceed 5% of the total PCF.

5.1.3 LCA Requirements

Standards

The LCA report submitted by Applicants must be compliant with one or more of the following internationally recognized standards for assessing a product's carbon footprint:

- World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol for Product Life Cycle Accounting & Reporting Standard (2015)
- ISO14067:2018 Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification
- Any other relevant industry Standard as ClimeCo may deem necessary, and as approved by any related sustainable certification programs into which the ClimeCo Certified Product Insetting Program is accepted, based on a formal update of the Program Protocol.

Note:

Standards are managed by independent international organizations and are subject to changes and updates by those organizations, keeping in line with stakeholder input, regulatory requirements, and market trends. Standards are sometimes even withdrawn or replaced.

ClimeCo continually monitors changes to Standards and strives to apply the most relevant, up to date, and widely accepted industry Standards to our Program to retain its authenticity and relevance to Applicants and consumers. ClimeCo reserves the right to modify the requirements stated in this Protocol if needed, to maintain alignment with the latest Standards. Such modifications will be made via updates to this Protocol and Applicants may also be notified of changes in requirements.

It is the responsibility of the preparer of the LCA report:

- to apply conservative processes and measurements in order to assure that the full carbon footprint of the product is analyzed and calculated,
- to attest that the resulting LCA report **is compliant** with the Program's Protocol and required Standards, and
- to identify the Standard(s) to which the LCA complies.

Any material deviations or exclusions from the Standard(s) followed in the product's carbon footprint assessment must be explained, justified according to the methodologies as allowed in the Standard(s), and accepted by ClimeCo prior to the product's consideration for program registration.

Emissions to Be Included

The LCA report shall include an assessment of all GHGs required by the UNFCCC/Kyoto Protocol and the applicable standard(s) at the time the product inventory is being compiled, and corresponding emissions shall be converted to CO_2 equivalents (CO_2e).

Global Warming Potential

The GHGs shall be assessed to the 100-year GWP values for these GHGs as defined in IPCC Assessment Reports.

Data Sources and Transparency of Data Quality
Product LCA estimates shall use primary and secondary data, and data sources consistent with the requirements of the chosen Standard and its required methodology.

All data sources, assumptions and sources of evidence shall be clearly stated in the LCA report.

5.1.4 LCA Report

The results of the LCA analysis, along with detailed descriptions of the subject, scope, boundaries, limitations, etc., must be summarized in the LCA report.

Methodology Consistency
Across iterations of LCA reports, consistency in the methodology is essential. If there are any changes in the methodology including but not limited to the allocation of utility resources, the inclusion and exclusion of non-attributable processes, the treatment of using recycled content and generating manufacturing waste for recycling, and other assumptions utilized in the product manufacturing stages, transportation and distribution stage, use stage and end of life stage, the changes should be documented, and the previous LCA result should also be re-calculated if any aspect subject to the change is considered sensitive to change as per the sensitivity analysis.

Changes resulting from background data updating are not considered as inconsistencies in the methodology. For example: the end-of-life pathway updated by a credible agency is not considered a change in assumption. However, switching the source of the end-of-life pathway may be considered an inconsistency if it cannot be justified.

Sensitivity Analysis
Sensitivity analysis is not required by the acceptable LCA standards but is added by ClimeCo to ensure the traceability of PCF. The LCA study shall include sensitivity analyses conducted on the significant life cycle phases, and the parameters subject to the sensitivity analyses shall include those relevant to the action described in the carbon emissions reduction plan. For example: if an Applicant plans to increase the use of renewable energy in the manufacturing as part of the initiative in the carbon emissions reduction plan, the percentage of renewable energy utilized should be considered as one parameter for sensitivity analyses.

Use of Renewable Energy Certificates, Guarantee of Origins or other Energy Attribute Certificates
Energy attribute certificates, or similar environmental commodities, in the LCA study

are allowed in order to the Applicants' effort to reduce energy-related emissions and support the development of renewable energy sources. To ensure this practice is consistently implemented by the Applicant, the Applicant needs to provide evidence showing the use of energy attribute certificates will be carried out through the validity period of the LCA OR with the annual submission of the carbon emissions reduction plan. The retirement document of sufficient energy attribute certificates for the corresponding timeframe should be provided. Examples of the acceptable evidence include but are not limited to an executed power purchase agreement which stipulates the percentage of renewable energy to be supplied and the type of renewable energy (solar, wind, etc.), or an executed solar panel installation contract with a capacity that is able to generate no less than the percentage of renewable energy modelled in the LCA report.

See **Appendix B** for the recommended format in which the LCA report should be submitted.

See **Appendix C** for the Product LCA review checklist that ClimeCo uses to ensure compliance with World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol for Product Life Cycle Accounting & Reporting Standard (2015) and the ISO14067:2018 Standard.

5.2 Submit Insetting Documents (Optional Step)

Applicants must submit all relevant documents, reports, spreadsheets and other data related to any insetting measures (i.e. within-value-chain emissions reduction initiatives/projects/interventions/activities) it has undertaken or is pursuing and wishes to include in the product insetting strategies (herein after referred to as "**company-pursued insets"**). Applicants must clearly quantify and document the impact of those insets (i.e. the achieved within-value-chain emissions reductions) in reducing the carbon footprint of the products for which certification is being sought.

Note: This step is optional and the applicant may or may not choose to apply company-pursued insets to meet the reduction requirements of this Program during Year 1 of Program participation. The intention of this optional step is to allow companies to benefit from the emissions reduction efforts they may have already pursued/have in progress.

Eligible insets that meet the requirements of this Program are described in Section 6 of this Protocol.

Applicants must submit relevant documents/data that establish connection/association between the insetting measures and the products for which certification is being sought. Reductions achieved from the insetting measures must be clearly quantified down to the product level. Applicants may seek ClimeCo's assistance with such quantification if desired.

Eligible company-pursued insets that meet the requirements of this Protocol are those that:

- Are emissions reductions achieved directly within the value chain as a result of insetting measures being pursued by the company
- Have clear and traceable documentation that link achieved reductions to the product carbon footprint (PCF) as reported in the LCA
- Have been third-party verified
- Have achieved said reductions no earlier than 36 months from the application date

IMPORTANT NOTE: For Year 1 of participating in the ClimeCo Certified Product Insetting Program (hereinafter referred to as "**Program participation"**), Applicants have the option to exclusively seek certification on the basis of company-pursued insets alone, provided those insets are documented, quantified, meet the criteria and requirements of this Protocol, and the Applicant meets all the requirements of this Protocol. Applicants may also choose to supplement company-pursued with **ClimeCo-facilitated insets** (more details in Section 5.4).

From Year 2 and thereafter of Program participation, companies are required to purchase and retire ClimeCo-facilitated insets along with company-pursued insets (if any) to ensure that the continual emissions reduction requirements of this Protocol are being met and continued progress towards measurable, verified, scalable emissions reduction at the product level is being made by the company.

5.3 ClimeCo Review

Applicants shall submit the LCA Report and all relevant documents related to company-pursued insets via the Portal for ClimeCo's review.

LCA Review:
The submitted LCA Report will be reviewed by ClimeCo, and in case of any findings from the review process that require explanation or correction, those will be shared with the Applicant to enable the Applicant to explain, edit or modify their LCA reports and resubmit to achieve Program compliance. ClimeCo (or a qualified third-party consultant) may conduct a maximum of two reviews and provide findings to the Applicant. Any subsequent LCA review by ClimeCo or a qualified third-party consultant beyond the initial two (2) reviews may result in additional LCA review charges to the Applicant.

Upon successful review of the LCA Report, the product-level "cradle-to-grave" GHGs emissions result therein is deemed the PCF for the applicable defined product unit.

Insets Document Review:
The submitted documents and all other relevant information related to company-pursued insets (if applicable) will be reviewed by ClimeCo. ClimeCo will share findings, gaps, missing information or additional substantiation (if any) required from the Applicant and allow the Applicant the opportunity to provide necessary documentation or reasonable explanations as to the findings.

The Applicant then shall sign a four-year Program Agreement with ClimeCo and pay the first year's Program registration fees. This invoice is generated via the Portal and will be automatically sent to the Applicant.

5.4 Decarbonize Further

A core tenet of the ClimeCo Certified Product Insetting Program is that product-level carbon emissions reductions must be pursued on a continual, incremental basis with as much acceleration as possible and as much decarbonization impact as possible. The goal is to reduce the carbon footprint of products as much as possible and as fast as possible, while creating business value for the company.

To enable companies to achieve this, the Program requires that companies also invest in relevant, measurable, scalable insets associated with their value chain which ClimeCo will help identify, facilitate, source, and retire (**hereinafter called "ClimeCo-facilitated insets"**) in addition to any company-pursued insets that may be planned/ongoing (requirements for which have already been laid out in Section 5.2 above).

Eligible insets that meet the requirements of this Program are described in Section 6 of this Protocol.

IMPORTANT NOTE:

For the purposes of this Program, ClimeCo-facilitated insets will be sourced, delivered, retired, and verified in the form of **EACs only**. This is to ensure that ClimeCo-facilitated insets (i.e. EACs) are independently verified, documented, and retired and can therefore enable the company to credibly and transparently make carbon emissions reduction claims for the purpose of this Program.

Applicant's responsibility:

The Applicant shall commit to purchasing and retiring the required quantity of ClimeCo-facilitated insets (EACs) to meet the requirements of this Protocol and successfully register and renew products into this certification Program.

To ensure purchase of sufficient ClimeCo-facilitated insets to meet the emissions reduction requirements for all registered products, Applicants must:

- **forecast** annual product sales from all product sales outlets and platforms at the time of the application, and
- must **report actual** registered product sales from all product sales outlets and platforms on a semi-annual basis in arrears.

The Applicant must pre-purchase ClimeCo-facilitated insets (i.e. EACs) based on forecasted annual sales, then report and manage the "bank" of insets with ClimeCo on a semi-annual basis, purchasing more, if required, during each renewal year to meet the emissions reduction requirements of this Program. This will ensure that all certified products can continue to credibly make the claim of being a certified inset product.

More details on the required purchase quantity of EACs are discussed in Section 6.

Administrative Note: All sales reporting will be submitted through the Portal.

ClimeCo's responsibility:

ClimeCo will facilitate the identification, selection, sourcing of eligible, approved, relevant, high-quality insets (in the form of EACs) for the Applicant.

The Applicant shall purchase, and ClimeCo will retire on behalf of the Applicant, on the relevant registry (if applicable), sufficient EAC credits to meet the emissions reduction requirement for this Program. ClimeCo will also provide or assist in obtaining verified documentation related to the purchase and retirement of EACs.

IMPORTANT NOTE: For Year 1 of Program participation, Applicants have the option to exclusively seek certification on the basis of company-pursued insets alone, provided those insets are documented, quantified, meet the criteria and requirements of this Protocol, and the Applicant meets all the requirements of this Protocol. Applicants may also choose to supplement company-pursued insets with ClimeCo-facilitated insets.

From Year 2 and thereafter of Program participation, companies are **required to** purchase and retire ClimeCo-facilitated insets (in the form of EACs) along with company-pursued insets (if any) to ensure that the continual emissions reduction requirements of this Protocol, as laid out in Section 7, are being met and that continued progress towards measurable, verified, scalable emissions reduction at the product level is being made by the company.

5.5 Carbon Emissions Reduction Plan (CERP)

Applicants must also submit a Carbon Emissions Reduction Plan (CERP) that documents emissions reductions achieved (including reductions achieved via company-pursued insets and through purchase of ClimeCo-facilitated insets) along with ongoing and planned emissions reduction initiatives.

CERP Requirements
The Applicant shall submit a Carbon Emissions Reduction Plan using ClimeCo's provided template which includes the following:

- Each registered product's emissions by life-cycle stage measured in kg CO_2e
- Achieved product carbon footprint reductions via insets (as per Section 5.2 and 5.4 above)
- A description of ongoing and planned reductions and projections measured in either percentages or MT/kg CO2e and mapped to applicable timelines for each
- A description of calculation methods and software used

It is mandatory that the Carbon Emissions Reduction Plan defines and quantifies the GHGs emissions reductions at the registered product carbon footprint level, including target timelines. The reductions must be defined in absolute or relative terms and the target base year for all registered products' carbon footprint must be specified.

Elements of a product's Carbon Emissions Reduction Plan should include targets for annual product GHGs emissions reductions and progress towards achieving these targets, and should

include an assessment of changes to areas in the product's life cycle that may have affected the product's carbon footprint, including but not limited to:

- changes in raw materials, processes, equipment, technology and/or transportation methods due to improvements or upgrades made by the reporting organization;
- changes in energy sources including switching to renewable energy sources;
- selection and/or changes to suppliers in any stage of the product's life cycle;
- deliberate and verifiable process improvements made by the company and/or its suppliers;
- improvements in the use stage and in the end-of-life stage achieved through improved product design or an improved end-of-life procedure.

Achieved emissions reductions must endure throughout the renewing four-year certification cycle. For instance, any use of environmental commodities such as Renewable Energy Certificates (RECs) or similar products to reduce Scope 2 emissions related to registered product manufacturing or distribution must be accompanied by a minimum four-year purchase contract.

5.6 Register

Upon successful completion of the steps described in sections 5.1 through 5.5, the Applicant's products are eligible to be registered into the ClimeCo Certified Product Insetting Program. The Applicant will be notified of approval via email from the Portal.

5.7 Communicate

Once all Program requirements have been met by the Applicant, the ClimeCo Certified™ Product Insetting Certification will be awarded to the Applicant. Applicant will be permitted the use of the ClimeCo Certified Product Insetting badge.

The Applicant now can communicate their achievement of the ClimeCo Certified™ Product Insetting certification status and may use the ClimeCo Certified™ Product Insetting badge on product packaging, company website, sales outlets including retailers and e-commerce marketplaces where the products may be sold, in advertising literature, publicity, labels, and technical bulletins in printed or electronic media, and any other marketing and communication channels. All communications related to the ClimeCo Certified Product Insetting certification must be in accordance with the guidelines provided in the Program agreement and Marketing Kit.

ClimeCo can provide additional communication support, upon request, to enable Applicants to communicate their achievement effectively and in accordance with relevant standards.

Please note that the ClimeCo Certified™ Product Insetting certification program is **not** a product carbon neutrality certification, and therefore **does not permit or support any claims of carbon neutrality** and related terms thereof, including but not limited to terms such as "carbon neutral", "zero carbon", "carbon free", climate neutral", "zero carbon", "fully offset", "100% offset", "fully financed", etc. While Applicants can, and are encouraged to,

communicate their achievement in accordance with the guidelines in the Marketing Kit provided, Applicants shall not make any claims of product carbon neutrality on the basis of being certified under this ClimeCo Certified Product Insetting Program.

6. Eligible Insets

All insets, applied and intended to be applied, for the purposes of this certification Program, including both company-pursued insets and ClimeCo-facilitated insets (in the form of EACs), must meet the following criteria to be considered eligible for the purposes of this Protocol:

6.1. Value-Chain Relevance

• Insets must be tied to activities/interventions that occur within, or are directly attributable to, the product's value chain (e.g., on-farm improvements, supplier process changes, or manufacturing changes).
• Insets must address a value-chain emission source identified in the product's LCA, ensuring the intervention impacts measurable hotspots.
Note: A useful resource to determine the value-chain relevance of insets is the AIM platform's Association Test, details available here

6.2. Quantifiable and Material Impact

• Emissions reduction outcomes must be quantifiable using standard GHG accounting methods and relevant baselines.
• Impacts must be normalized on a per-unit basis and cannot exceed what is physically attributable to the volume of product inputs/outputs.
- The volume of emissions reduction outcomes applied to a specific lifecycle phase or components of the lifecycle phase must not exceed the amount/contribution of that lifecycle phase/component within the product's value chain, as determined by the Product Carbon Footprint value determined in the applicable Product LCA report.

6.3. Verification and Third-Party Assurance

• Insetting outcomes must be verified by an independent third-party verifier using credible methodologies.
• Measurement, reporting, and verification (MRV) procedures should follow auditable, standardized protocols, including periodic performance confirmation and must be documented, submitted for review upon request, and applied consistently to insetting interventions.

6.4. Permanence (for Removals)

• Where insets involve carbon removals (e.g., soil carbon, agroforestry), there must be mechanisms to manage reversal risks and assure long-term benefit.

• For removals tied to product claims, permanence expectations should be aligned with appropriate temporal scales.

6.5. No Double Counting / Exclusive Claims

• The functions of inset units must ensure that only one product or entity can claim the same reductions.
• Credits/insets should be uniquely identifiable, tracked in the relevant registry or tracking system, and must be retired on the applicable registry.

6.6. Transparency and Public Disclosure

• In the case of ClimeCo-facilitated insets/EACs, projects, methodologies, baselines, outcomes, and verification reports should be publicly accessible or available to relevant stakeholders.
In the case of company-pursued insets, available information on project, methodology, baselines, insetting outcomes, and verification reports must be submitted to ClimeCo for review, verification, and documentation.

6.7. Legal Rights

• Entities certifying insets must hold the legal rights to the emissions benefits or environmental attributes associated with the intervention (especially for supply chain projects implemented by third-party suppliers).
• Rights must be clearly documented to prevent disputes or unintended transfer of claims.

6.8. Co-Benefits and No Negative Impacts

• Insets should avoid negative social or environmental impacts, and where possible, provide co-benefits (e.g., biodiversity enhancement, improved livelihoods, local ecosystem services).
• Negative impacts (e.g., land grabs, disruption of community resources) must be prevented through safeguards.

6.9. Time and Geographic Relevance

• Emissions reduction must have been achieved no earlier than 36 months from the application date
- Benefits should occur within a meaningful temporal window relative to the product's reporting period (e.g., within 24 months of issuance for many environmental attribute certificates).
- Geographic connection to the product's supply region strengthens relevance and should be documented when possible.

7. Emissions Reduction

Continual, incremental progress towards product carbon footprint reduction is a key requirement for participation in this Certification Program.

To that end, companies are required to meet the following emissions reduction requirements to fully comply with this Protocol.

7.1 The company must achieve a minimum of 1% emissions reduction in the product carbon footprint for every two-year period. Company may choose to achieve a certain portion (or none) of the required reduction in a single year but is required to achieve and demonstrate a minimum 1% reduction in PCF every two years.

7.2 The quantity of emissions reduction achieved must be calculated from the base line PCF as reported in the product LCA submitted at the time of application, for Year 1 and Year 2 of program participation. There onwards, for every subsequent two-year reduction reporting period, the baseline will be the PCF reported at the end of the previous reporting period.

The table below illustrates how emissions reduction requirement should be met:

Baseline	**Required Emissions Reduction**	**Period Covered**
PCF as reported in the LCA submitted during application ("**LCA #1**")	Minimum 1%	Year 1 Year 2
Reduced PCF as reported at end of Year 2	Minimum 1%	Year 3 Year 4
*LCA must be updated by end of Year 4, reflecting reductions achieved thus far ("**LCA #2**")*		
PCF per LCA#2	Minimum 1%	Year 5 Year 6
Reduced PCF as reported at end of Year 6	Minimum 1%	Year 7 Year 8
*LCA must be updated by end of Year 8, reflecting reductions achieved thus far ("**LCA #3**")*		
PCF per LCA#3	Minimum 1%	Year 9 Year 10
Reduced PCF as reported at end of Year 10	Minimum 1%	Year 11 Year 12
*LCA must be updated by end of Year 12, reflecting reductions achieved thus far ("**LCA #4**")*		
& so on.....		

7.3 The required emissions reduction of minimum 1% every two years must be achieved via purchase and retirement of ClimeCo-facilitated insets (i.e. EACs), except during Year 1 of Program participation where the company may choose to exclusively rely on company-pursued insets to show the required amount of achieved emissions reduction.

7.4 If the company continues to invest in and report reductions achieved via company-pursued insets, in addition to investing in ClimeCo-facilitated insets, the quantity of reductions achieved via company-pursued insets needs to be over and above the 1% minimum emissions reduction requirement.

7.5 In the unlikely circumstance that ClimeCo is unable to procure eligible EACs to enable the company to meet its 1% minimum emissions reduction requirement, the company may achieve required reductions exclusively through company-pursued insets or EACs, and submit all required documentation to ClimeCo for verification.

7.6 Banking Reductions for Future Use: If the company achieves >2% reduction through ClimeCo-facilitated EACs in any given year, it can choose to bank the reductions for up to four years from the year in which the >2% reduction was achieved.

7.7 While the minimum required emissions reduction quantity is set at 1% over a two-year reporting period, the company is highly encouraged to strive for higher quantity of reductions, which will both help meet the company's own targets, such as SBTs, and accelerate overall decarbonization.

7.8 Achieved emissions reduction must be reported via the CERP.

8. Annual Renewal

While the ClimeCo Certified™ Product Insetting Certification is valid for a period of twenty-four (24) months from the date of issue ("certification term"), **annual program renewa**l is required to continue use of the certification and badge.

For successful annual renewals, the Applicant shall provide the following information via the Portal:

- A **formal Statement of confirmation of renewal** in the program and attestation that there no material changes in the LCA. If any such significant changes were made, the Applicant will submit the updates to affected LCAs via the portal within 30 days.
- **Carbon Emissions Reduction Plan**
  - Submitted and updated annually, in compliance with the Program Protocol.
  - The updated Carbon Emissions Reduction Plan submitted during annual renewal must include achieved emissions reduction at the product level. Emissions reduction must be achieved by or before the end of the first two-year certification term and demonstrated via the updated Carbon Emissions Reduction Plan which is submitted during annual renewal.
  - Reviewed by ClimeCo and confirmed to demonstrate meaningful, documented and verifiable carbon emissions reductions that will lower Product Carbon Footprint of registered products.
- **Pay Program costs.** Ensure their signed Program Agreement is current and valid, pay all applicable annual renewal fees and ensure purchase and retirement of sufficient quantity of insets to meet the reduction requirements of this Protocol.

8.1 Statement of Confirmation or Updates to LCA Report

A suggested LCA format and minimum requirements in the form of a checklist can be found in Appendix B and Appendix C respectively. While ClimeCo uses the checklist to facilitate the review of the LCA report to ensure the LCA is compliant with the acceptable LCA standard, some requirements are added with specification by ClimeCo to enhance transparency and the comparability between the reports of different iterations and the LCA reports with carbon emissions reduction plans and/or other documents claiming changes in the PCF.

If there are no changes to any areas in the product's life cycle that affected the product's carbon footprint, the Applicant shall formally confirm this statement as the first step of the renewal process in the Portal.

If there are any changes to areas in the product's life cycle that may have affected the product's carbon footprint, the Applicant must submit an updated LCA report summarizing the changes to the product carbon footprint.

Changes to the product's life cycle may include, but are not limited to:

- changes in raw materials, processes, equipment, technology and/or transportation methods due to improvements or upgrades made by the reporting organization;
- selection and/or changes to suppliers in any stage of the product's life cycle;
- deliberate and verifiable process improvements made by reporting organization and/or suppliers;
- improvements in the use stage and in the end-of-life stage achieved through improved product design or an improved end-of-life procedure.

All Product LCAs submitted for product registration into the Program must be updated with a new LCA at least every four years.

8.2 Updated Carbon Emissions Reduction Plan via ClimeCo-provided template

A Carbon Emissions Reduction Plan (CERP) must be submitted at the time of application and then updated annually, taking into account planned and achieved reductions year over year. It will also need to be updated each time the Applicant adds new products to be certified. As an effective method to help ClimeCo track the changes, either incremental or transformational, the proposed actions in the plan are required to be relevant, measurable, transparent, and time bound.

8.2.1. Relevance

The proposed emissions reduction actions must be relevant to and result in reductions in the PCFs of registered products. For example: reductions in the electricity consumed by the production facility that can be tracked to reductions in the registered product's carbon footprint.

8.2.2. Measurability

Regardless of a reduction goal in absolute terms or relative terms, the change is required to be measured in relation to the functional unit in the LCA study. The original data item that is used in the LCA study should be reported as a baseline for comparison. For example, if the action item is to reduce the electricity usage in the production facility, then the electricity usage per functional unit of the registered product utilized in the LCA study should be reported as the baseline, and the reduction item is executed, the progress should be reported in the same manner.

8.2.3. Transparency

The calculation of PCF involves much data processing, and a change in any life cycle phase may unintendedly influence another life cycle phase. To ensure that the execution of an action per the CERP will result in a net decrease in PCF, transparent communication is necessary. ClimeCo may request more information about the CERP and validate the effect.

An updated Carbon Emissions Reduction Plan must provide information, calculations and validation regarding:

- Progress of emissions reduction initiatives described in previous Carbon Emissions Reduction Plan
- Amount of actual reductions achieved and the areas in which they were achieved
- Methodology and verifiable calculations of carbon emissions reduction and direct reduction impact to Product Carbon Footprint values of all registered products
- Areas where reductions did not meet the set targets and the Applicant's plans to address the same
- Updated targets for continued emissions reduction
- New or updated initiatives to achieve additional reductions

Product-level emissions reduction is an important requirement for continued participation in the Program. Applicants must make efforts to reduce product-level emissions and report said reductions in the Updated Carbon Emissions Reduction Plan in a manner that easily permits validation of quantified emissions reductions.

Product-level carbon emissions reductions must be verified and demonstrated in the Applicant's Carbon Emissions Reduction Plan by the end of the first two-year certification term.

8.3 UPDATED List of LCA-assessed and Approved Products

At the time of annual renewal, Applicant must also provide an updated list of LCA-assessed and approved products to be registered for the upcoming annual program period.

9. Decertification

The ClimeCo Certified™ Product Insetting Program requires annual renewal, but the "certification term" is considered to be two (2) years, barring any program changes or changes to the registered product's carbon footprint value.

Product LCAs used to determine a registered product's carbon footprint must be fully updated after the initial two (2) certification terms (a total of four (4) years), and every four (4) years thereafter, and must be updated as to any product carbon footprint change annually if those changes are anticipated to have increased the product carbon footprint values. Between the iterations of LCA updating, the registered product's carbon footprint is tracked by the Carbon Emissions Reduction Plan submitted annually.

If a registered product's carbon footprint, as reassessed through a full Product LCA, the Applicant's Carbon Emissions Reduction Plan and subsequent annual updates thereof, has failed to demonstrate the Protocol's minimum product-level carbon emissions reductions for all registered products by the end of each two-year certification term, the next subsequent annual renewal will be denied, and the registered product will be decertified from the Program.

Registered products may also be at risk of decertification in case of the company's non-compliance or inability to meet the requirements of this Protocol, without reasonable cause. ClimeCo will provide sufficient notice and time to the company to take corrective action to meet the requirements, but in case of the company's failure to do so, without reasonable cause, it may result in registered products being decertified.

Decertification will entail termination of badge use and all communication and marketing that is permitted for successfully registered products. Decertification may also result in the loss of listing/badging on applicable retailer and/or e-commerce platforms and marketplaces and sustainable shopping programs, where the ClimeCo Certified Product Insetting Certification may have originally enabled participation.

10. Updating the Protocol

The Protocol will be reviewed and updated periodically. ClimeCo will lead the review and update process, and will include input from Program participants, qualified third-party consulting firms, key stakeholders including companies, consumers, LCA practitioners, Standard setters, and the general public, as ClimeCo determines necessary and beneficial to the Program, its Protocol and achieving the Program's goals. If updates to the protocol are significant, ClimeCo will also seek input from the public via a 30-day public comment period. After the public comment period, recommendations will be incorporated into the document and posted to the website for common use.

11. Contact Information

Please send comments, suggestions and enquiries to:

ClimeCo Certified™ Product Insetting Program
Attn: Linda Kelly or Preeti Shanker
ClimeCo LLC
4201 Main Street, Suite 428,
Houston, TX 77002 USA

Or by e-mail to: lkelly@climeco.com and pshanker@climeco.com

Additional Information

Below are databases that may be useful in the development of the LCA report:

National Renewable Energy Laboratory's US Life Cycle Inventory Database (NREL) (http://www.nrel.gov/lci/)
NREL and its partners created the U.S. Life Cycle Inventory (LCI) Database to help LCA experts answer their questions about environmental impact. This database provides a cradle-to-grave accounting of the energy and material flows into and outof the environment that are associated with producing a material, component, or assembly. It's an online storeroom of data collected on commonly used materials, products, and processes.

European LCA platform (http://eplca.jrc.ec.europa.eu/)
The European LCA platform was created to help LCA experts integrate life cycle thinking into product development and policy making by providing them with structured, cost free and independent information.

EDP List of LCA Consultants (https://www.environdec.com/resources/lca-consultants)
EPD International AB offers a list of LCA consultants as an Information Service, without any warranties, for manufacturers and consultancies to facilitate for the initial contact between manufacturer and external LCA consultancy firms.

It provides a list of organizations that claim that they offer technical support for LCA/EPD and have requested to be listed on the EPD page.

APPENDIX A

Short Summaries of Relevant Standards Publications

WRI/WBCSD Greenhouse Gas Protocol for Product Life Cycle Accounting & Reporting Standard:
The World Business Council on Sustainable Development (WBCSD) – World Resources Institute (WRI) GHG Protocol Product Life Cycle Accounting and Reporting Standard (referred to as the Product Standard) provides requirements and guidance for Applicantsand other organizations to quantify and publicly report an inventory of GHG emissions and removals associated with a specific product.

The primary goal of this standard is to provide a general framework for Applicants to make informed choices to reduce greenhouse gas emissions from the products (goods or services) they design, manufacture, sell, purchase, or use. In the context of this standard, public reporting refers to product GHG-related information reported publicly in accordance with the requirements specified in the standard. It is widely expected to become one of the leading standards used for product LCAs, particularly in the United States.

The Standard is available for public download at:
http://www.ghgprotocol.org/files/ghgp/public/Product-Life-Cycle-Accounting-Reporting-Standard_041613.pdf

ISO14067:2018
The ISO 14067 is an international standard that defines the requirements necessary for companies to determine the carbon footprint of their products. The main goal of ISO 14067 is to determine the greenhouse gas emissions produced during each stage in the life cycle of a product.

The ISO 14067 standard is not available for public download, but is available for a fee: ISO 14067:2018 - Greenhouse gases — Carbon footprint of products

APPENDIX B

RECOMMENDED FORMAT FOR LCA REPORT

1. COVER PAGE

a. Applicant's name
b. Products Covered
c. Date of LCA Report

2. SUMMARY TABLE

MANUFACTURER	
PRODUCTS	
DECLARED FUNCTIONAL UNIT	
TOTAL PRODUCT CARBON FOOTPRINT	
REFERENCE STANDARDS	
LCA SCOPE	
LCA STUDY DETAILS	
YEAR OF PRIMARY DATA	
LCA SOFTWARE	
LCA DATABASE	
LCA METHODOLOGY	
APPLICABLE REGIONS	

3. TABLE OF CONTENTS

4. EXECUTIVE SUMMARY

a. Introduction to Company, Products
b. LCA Results Summary
c. Company Profile
d. Details of LCA Commissioners and Practitioners
e. Reporting Date
f. Intended Application and Reasons for Study
g. Target Audience
h. Comparative Assertions and Public Disclosure
i. Standards
j. Product Description (including Classification and Applicability)

5. SCOPE OF THE STUDY

a. LCA methodological framework
b. Declared Unit
c. Reference Service Life
d. System Boundary

i. Product Stage (raw material extraction and supplier processing, including packaging)
ii. Delivery to Manufacturing Facility
iii. Manufacturing
iv. Delivery/Distribution to End User
v. Use Stage
vi. End-of-Life/Disposal

e. Cut-off Criteria
f. Allocation Procedures
g. Data Quality Requirements
    i. Geographical Coverage
    ii. Time Coverage
    iii. Technological Coverage
    iv. Treatment of Missing Data
    v. Data Quality Assessment

6. LIFE CYCLE INVENTORY ANALYSIS

7. LIFE CYCLE IMPACT ASSESSMENT

a. Selection of Impact Parameters
b. LCA Results (PCF for each life cycle phase for each Product plus total PCF values)

8. INTERPRETATION

a. Data Quality Assessment, summary and product emissions reduction recommendations

9. REFERENCES

10. LIST OF ALL REQUIRED TABLES AND FIGURES

NOTE: All required data tables must separate values by each product's life cycle phase and show totals

APPENDIX C

Product LCA Review Checklist in Compliance with World Resources Institute/World Business Council for Sustainable Development –Greenhouse Gas Protocol for Product Life Cycle Accounting & Reporting Standard (2015), ISO 14067:2018

	**Product Insetting Certification Program**
LCA Title and Completion Date (LCA ID # optional):	
Product Seller/Brand Name(s):	
Registering Company Name:	
Manufacturer Name and Address (city/state/province and country):	
LCA Provider:	
Compliance with GHGP or ISO14067	
Reviewed by:	
Impact per functional unit (kgs CO2eq):	
Review Status:	
Category	**Requirement**
1. Goal and Scope	Goal of the study

1. Goal and Scope	Intended application/use of the PCF study explicitly stated (e.g., internal decision-making, certification, external communication)	
1. Goal and Scope	Intended audience explicitly stated (e.g., internal management, customers, retailers, general public)	
1. Goal and Scope	Explicit statement confirming whether comparative assertions are intended (Yes / No)	
1. Goal and Scope	If comparative assertions are intended, confirmation that additional GHG Protocol/ISO requirements for comparisons are met and documented	
1. Goal and Scope	Explicit statement in the report declaring compliance with ISO 14067:2018 and/or GHG Protocol Product Life Cycle Accounting and Reporting Standard, including scope of compliance and any deviations	
1. Goal and Scope	Statement indicating whether a prior PCF/LCA exists for the same product(s)	
1. Goal and Scope	Confirmation that methodology is consistent with prior PCF/LCA studies, or justification and recalculation provided where changes affect comparability	
1. Goal and Scope	Description of Assessed Product(s) with Dimensions, Mass and Photo(s)	
1. Goal and Scope	Explanation of Product Grouping including Product Variations	
1. Goal and Scope	List of all Assessed Products by GTIN(s)/UPC(s), and if sold on Amazon, also by ASINs	
1. Goal and Scope	Bill of Materials Table with all raw materials and packaging by kgs/% overall Product weight	
1. Goal and Scope	Year Data Collected (no older than 3 years from date of LCA completion)	
1. Goal and Scope	Approach type must be attributional	
1. Goal and Scope	Use of product rules and/or sector guidance (optional)	
1. Goal and Scope	Reference of the PCR applied or other supplementary requirements used	
1. Goal and Scope	Product rule or sector guidance should not override the protocol	
1. Goal and Scope	Description of the system under study and its functions	
1. Goal and Scope	Functional or declared unit and reference flow	

1. Goal and Scope	List of GHGs taken into account; CO2, CH4, N2O, PFCs and HFCs as minimum	
1. Goal and Scope	The selected characterization factors: Most recent one	
1. Goal and Scope	Life cycle stages: Cradle to Grave	
1. Goal and Scope	All attributable processes included	
1. Goal and Scope	Report non-attributable process if any included	
1. Goal and Scope	Time period of inventory	
1. Goal and Scope	The relevance of land-use change is assessed and reported separately using GHG Protocol's Appendix B or ISO Sections 6.4.9.5 -6.4.9.6, if applicable	
1. Goal and Scope	Results reported separately if indirect land use change assessed.	
1. Goal and Scope	Method used to calculate land-use change impacts, when applicable	
1. Goal and Scope	Scope exclusions, with justification	
1. Goal and Scope	Time period of validity, including date of publication	
2. LCI	Description of life cycle stages	
2. LCI	Description of use scenario	
2. LCI	Description of end of life scenario	
2. LCI	Process map including attributable processes in the inventory	
2. LCI	Data collection information, including data sources	
2. LCI	Description of data by primary and secondary sources for each phase	
2. LCI	Upstream transportation distances logical and realistic	
2. LCI	Electricity use I kWhs per FU in Production Stage	
2. LCI	Fuel use per FU in Production Stage	
2. LCI	Packaging material use per FU in Production Stage	
2. LCI	Distance and transportation mode of finished product distribution logical and realistic	
2. LCI	Any air transportation emissions quantified and reported separately	
2. LCI	Use Phase description and electricity kWhs/FU if applicable	
2. LCI	End of Life/Disposal/Recycling data Included and Logical	

2. LCI	Key activity data (e.g., kWh electricity, fuel use, transport activity, material quantities) are sufficient to support activity-level attribution and capping of emissions reductions	
2. LCI	Use of market-based instruments (e.g., RECs, Guarantees of Origin) in the inventory is transparently documented, including scope, quantity, time period, and retirement evidence	
2. LCI	Secondary data shall be justified and documented with references	
2. LCI	Temporal representativeness of primary and secondary data assessed and documented as appropriate for the reporting period	
2. LCI	Description of any assumptions	
2. LCI	Assessment of data quality, characterized by both quantitative and qualitative	
2. LCI	Is there allocation utilized in the study?	
2. LCI	Describe allocation procedure if there are co-products	
2. LCI	Describe allocation procedure if documented recycling allocation	
3. LCIA	Results in mass of CO2e per functional or declared unit	
3. LCIA	Summary table of all GHG values for each product by life cycle phase and with total PCF	
3. LCIA	Absolute values by life cycle stage	
3. LCIA	Relative values by life cycle stage	
3. LCIA	Net fossil GHG emissions and removals	
3. LCIA	Biogenic GHG emissions and removals separately	
3. LCIA	GHG emissions and removals from dLUC separately	
3. LCIA	No inclusion of weighting factors, offset, avoided emission	
3. LCIA	Amount of carbon contained in the product that isn't released during EOL, when applicable	
3. LCIA	Treatment of carbon storage and/or delayed emissions explicitly described, including temporal assumptions, in accordance with ISO 14067 requirements	
3. LCIA	For Cradle to Grave inventories, amount of carbon contained in the intermediate product	
3. LCIA	Confirmation that avoided emissions, offset credits, or substitution credits are not included in the PCF results	

4. Interpretation	Sensitivity Analysis and Contribution Analysis	
4. Interpretation	Quantitative and qualitative assessment with uncertainty analysis	
4. Interpretation	Qualitative statement on inventory uncertainty	
4. Interpretation	Disclosure and justification of value choices made	
4. Interpretation	Explicit statement clarifying whether PCF results are intended for external communication and, if so, confirmation that ISO 14067 communication requirements and limitations are addressed	
4. Interpretation	Limitations of the PCF results clearly stated in relation to intended use, including restrictions on product-to-product comparison where applicable	
4. Interpretation	Disclaimer stating the limitations of various potential uses of the report including product comparison	