Climate Activator

Assurance protocol

Version 1.2 – July 2024

Climate Activator certification programme

Anthesis Group aims to accelerate the transition to a net-zero carbon economy by helping clients to reduce their carbon emissions and their environmental impact. CNG offers four core services; (1) Carbon foot printing, (2) Emission reduction advice, (3) credible carbon offsets for emissions that cannot (yet) be reduced and (4) a pragmatic and valuable certification programme enabling certified clients to proudly use the Climate Activator Trademark. For more information, visit: www.anthesisgroup.com/solutions

This Assurance Protocol, together with the Climate Activator Standard and Trademark & Claims Policy, form the main documentation of the Climate Activator Certification Programme. The Assurance Protocol is revised in 2024 reflects the name change of the programme to 'Climate Activator'. The previous programme name and accompanying claim ('Climate neutral certified') was no longer in line with international regulation and best practices in the voluntary carbon market.

This version is published and effective as of 1st of July 2024 with a grace period of three months (as is necessary). The document is available in English, which should be considered the official and binding version, and is freely and publicly available from our website and in limited print edition. For more information about the Climate Activator Certification Programme, please consult our website www.climateactivator.org or email certification@anthesisgroup.com.

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1 Introduction

Anthesis Group offers a certification programme that encourages good practices related to greenhouse gas (GHG) emission reductions. According to the Paris Agreement, a status of net-zero emissions should be achieved globally by 2050 to mitigate the worst effects of climate change. To help organisations do their part to achieve this goal the Climate Activator Standard focusses significantly on internal reductions.
The targets outlined in the Paris Agreement are converted into 'Annual Reduction Targets' for certified clients. Clients wishing to become certified need to make serious commitments to reduce their GHG emissions progressively each year. Any remaining emissions not yet reduced must be offset to attain a 'Climate Activator' status.

This document, the Assurance Protocol, is one of the main programme documents of the Climate Activator Certification Programme. It describes the rules of the verification and certification process and stipulates the relationship between the different actors, including their roles and responsibilities. The actors are:

A. The (prospective) 'Certificate Owner' (further referred to as the (prospective) 'CO'), being the client wishing to become or remain certified.
B. The Carbon Consultant (further referred to as the 'CC'), responsible for providing high-quality consulting services to COs (e.g. developing accurate GHG footprint calculations and reduction plans and conducting pre-assessments).
C. The Certification Body (further referred to as the 'CB'), responsible for independent verification of COs' compliance to the Standard.
D. Anthesis Group, acting as the programme owner.

When implemented accurately, this Assurance Protocol ensures COs comply to the Climate Activator Standard, the desired impact is achieved, the programme integrity and credibility are protected and that legitimate claims can be made. With this in mind, Anthesis considered the following during the revision process:

Anthesis aligned the design of this Assurance Protocol with the Assurance Code of Good Practice vs 2.0 of ISEAL, the global membership association for credible sustainability standards. Anthesis became a proud ISEAL Community Member in 2021. This membership has continued to challenge CNG to raise the bar and maintain a high level of ambitiousness, scalability, credibility and cost-efficiency, to ensure the maximum possible impact:

- Ambitiousness: a programme that is distinctive and sets a high (enough) standard to make an actual difference.

Versus

- Scalability: a programme that is sufficiently attractive, practical and flexible for (prospective) COs, allowing for rapid uptake.

Versus

- Credibility: a programme with a certain degree of rigidity, strictness and consistency, to protect the integrity and trustworthiness of the programme.

Versus

- Cost-efficiency: a programme that gives 'value for money' for all actors involved, with reasonable verification and certification costs for COs, while allowing CBs and Anthesis to cover their own operating costs.

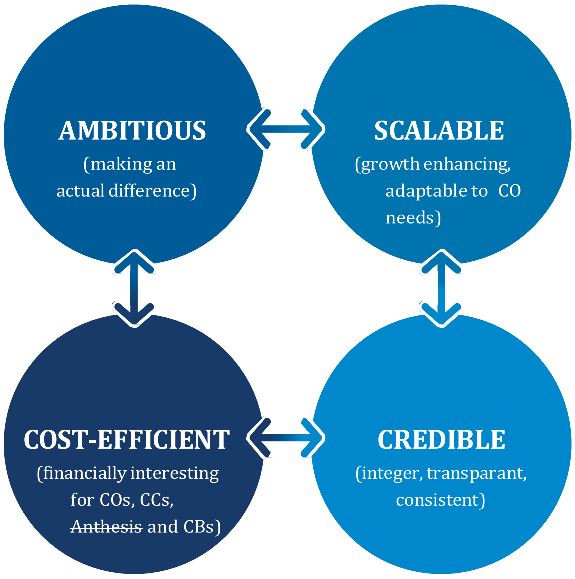

Figure 1: Programme ambitiousness vs scalability vs credibility vs cost-efficiency

At an operational level, the verification and certification process is designed to mitigate potential conflicts of interests by involving independent third parties, as illustrated in figure 2:

(1) The entire audit and certification process outsourced to accredited Certification Bodies (CBs).

(2) Anthesis' membership to ICROA (the International Carbon Reduction and Offsetting Alliance) requires Anthesis to undergo an annual, independent audit to ensure compliance with the ICROA Code of Best Practice. The ICROA Code mandates international best practice for offset-inclusive carbon management in the voluntary carbon market and defines strict rules for credible foot printing and offsetting.

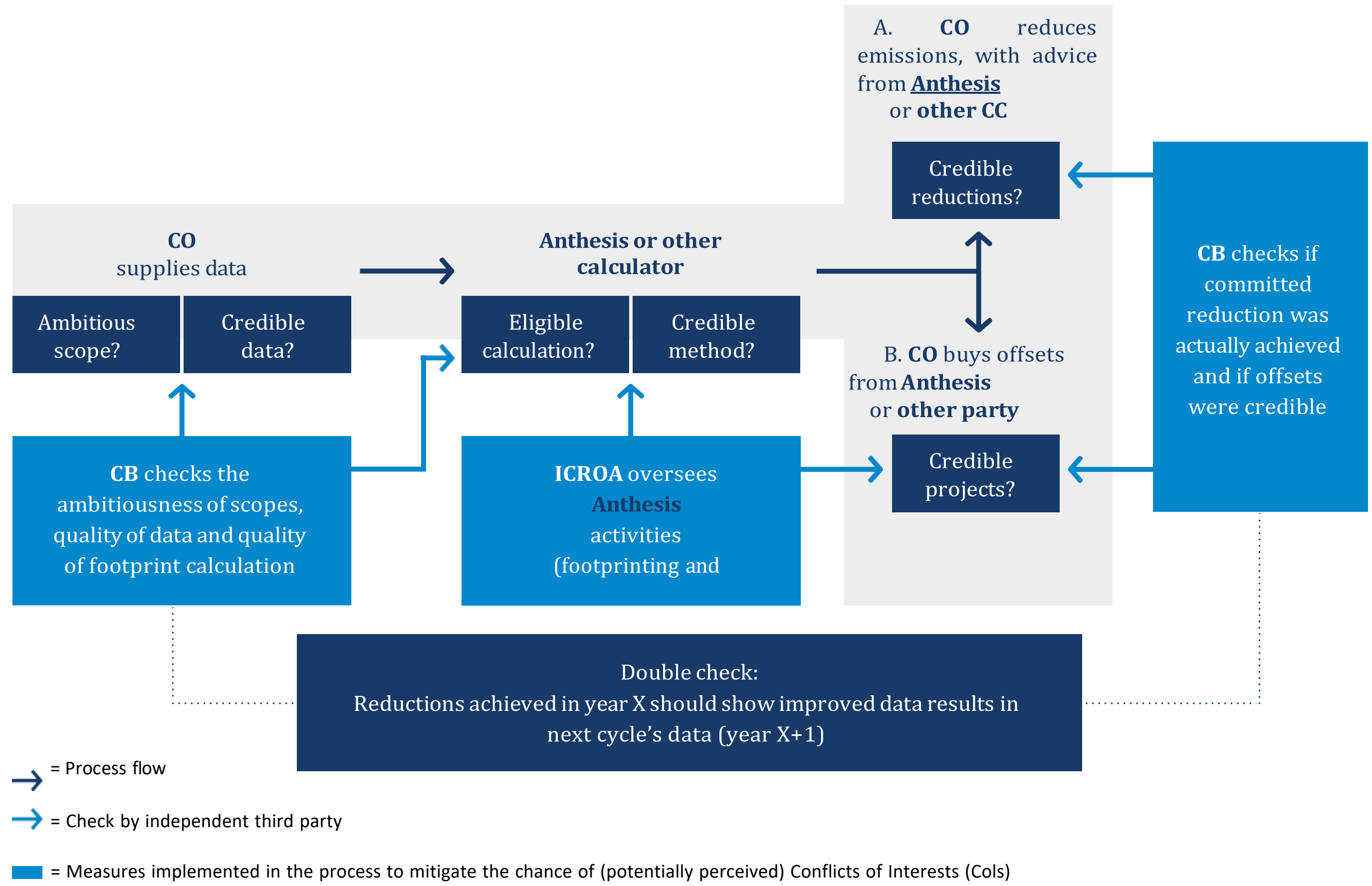

Figure 2: Process overview

This Assurance Protocol is revised periodically following Anthesis' Revision Procedure, which is downloadable from the Anthesis certification website. Stakeholders wishing to provide feedback on the content of this document outside regular revision rounds can email their comments to: certification@anthesisgroup.com.

NOTE: References made to other norms (e.g. the ISO norms), protocols (e.g. the GHG Protocol) or schemes (e.g. PAS2050), always apply to the latest available version.

2 Verification and Certification Process

2.1 Certification scope

- 'Certification scope': refers to the type of certification, i.e., *'certification of the organisation' and/or 'certification of a particular product or service'* (or multiple products and services).
- 'GHG emission sources': refers to the sources that generate GHG emissions which shall be included in the footprint calculation and derived from the definitions of the Greenhouse Gas Protocol (GHG scope 1, 2, 3).

Certification scope & GHG emission sources	
Certification of the Organisation	**Certification of a Product/Service**
If a (prospective) CO chooses to get its organisation certified, the (baseline) footprint shall include all GHG emission sources resulting from the organisation's own activities, being: • all significant[1] scope 1 and 2 GHG emission sources; • all non-attributable scope 3 GHG emission sources, of which: A. business travel and employee commuting (mandatory); B. all other scope 3 emission sources, not directly attributable to a product (optional). (See criterion 2.2 of the Standard for exact requirements)	If a (prospective) CO chooses to get a product or service certified, the (baseline) footprint shall include all GHG emission sources that occur in production, delivery and (optionally) use or disposal of that particular product or service, being: • the proportional[2] scope 1 and 2 GHG emission sources, • all attributable scope 3 GHG emission sources, which are directly attributable to the product or service (or its raw materials or input materials), and are generated through the sourcing, manufacturing, processing, packaging, transportation, storage, delivery, and (optionally) use and disposal of the product or service, i.e. from Cradle-to- Gate, Cradle-to-Shelf or from Cradle-to-Grave. (See criterion 2.2 of the Standard for exact requirements) Given the fact that a product is often composed of many components (of which the origin is not always traceable), and supply chains are often complex and composed of many tiers, the CO may choose from five (5) flexible approaches, namely: • OPTION 1 - '80% Materiality Approach' • OPTION 2 - 'Mass Balance Approach' • OPTION 3 - 'Gradual Improvement Approach' • OPTION 4 - 'Tier Approach' • OPTION 5 - 'Insetting Approach' (See criteria 3.1 and 4.1 of the Standard)

Table 1: Explanation Certification Scope and Emission Sources

[1] Emissions sources that are estimated to be less than 1% of the total may be excluded from the footprint calculation (and thus considered insignificant). In this case, the CO clearly describes why these emission sources were excluded and provides evidence and rationale for the decision.
[2] that being, the relative share of the total organisational emissions proportionally allocated to the volume of the certified product(s).

2.2 Certificate owner

- 'Certified Owner': refers to the legal entity being certified (also known as 'CO') or prospective wishing to become certified (also referred to as the 'prospective CO'). The CO is responsible for compliance with the Standard for the chosen certification scope. Following a positive certification decision, this entity (the CO) owns the certificate. The CO may claim its compliance and use the Climate Activator Trademark.

Certified Owner	
Certification of the Organisation	Certification of a Product/Service
The organisation itself (or its legal representative) is the certified entity and owner of the certificate. Multiple sites or locations, or sub-contracts activities to other parties are listed in an Annexe to the certificate, if they are included in the organisational boundaries. (See criterion 1.1 of the Standard)	The last or second-to-last link of the product's supply chain (or its legal representative) is the certified entity and owner of the certificate. NOTE: Anthesis recommends that the certified entity is the link with most negotiating power in the supply chain (e.g., manufacturer of the finished product). Costs resulting from verification of interim supply chain links are agreed between all supply chain links and charged onwards between these parties. (See criterion 1.1 of the Standard)

Table 2: Explanation Certified Owner

Unfortunately, due to the rapid growth of the carbon market and limited capacity and availability of resources, Anthesis is unable to admit all interested prospective COs to the certification programme. To be eligible for certification a prospective CO may be operating in any sector or industry[3] and have an expected footprint of >1000 t CO_2eq annually for their organisational scope. In addition, prospective COs with >40% of their total emissions (scope, 1, 2 and 3) in scope 3, where those emissions are >1000 T (and who shall obtain product certification from year five (5) of their organisational certification, see criterion 1.5 of the Standard) are also eligible for the certification programme. In exceptional circumstances[4], and only upon request via certification@anthesisgroup.com, Anthesis can admit prospective COs to the certification programme if there is a potential strategic interest or need, e.g. a prospective CO has access to a wider client-base or network of particular interest. For interested parties not meeting the threshold, Anthesis can advise other (certification) programmes. The decision tree below visualises the process for eligibility:

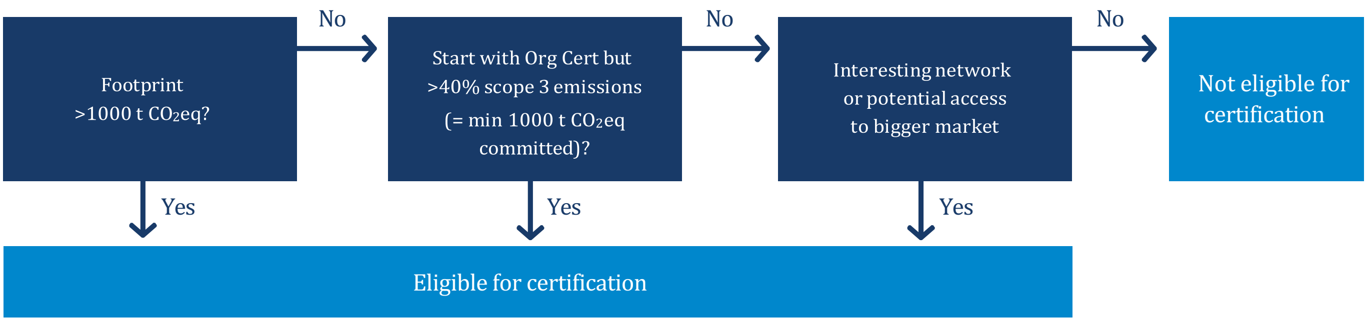

Figure 3: Eligibility criteria for certification

[3] However, Anthesis may reject a prospective CO for ethical reasons.
[4] All issued exceptions shall be logged by Anthesis. Should exceptions occur frequently, Anthesis may consider these 'exceptions' to become the new 'norm' for a revised version of the Standard.

2.3 Certification process steps and timelines

- 'First audit' refers to the audit required to become certified for the first certification cycle.
- 'Consecutive audit' refers to the audit(s) required in order to remain certified for subsequent certification cycle(s), e.g., 2nd audit, 3rd audit, etc.

For first audits the verification and certification cycles follow the below process steps and timelines (see table 3). The first audit may take place at any time of the year (Q1, Q2, Q3, Q4), but always regarding the footprint of the previous full calendar year[5]. Ideally audits take place in Q1 and Q2, so there is as little time as possible between the audit date and the previous calendar year. Should the audit be scheduled in Q1, the footprint report from the year before the previous full calendar year may be used for validation.

Based on the below timelines, technically speaking a prospective CO could become certified in a matter of weeks (if there is no consultancy, the CB is immediately available and no non-conformities are found). However, more realistic is to expect a waiting list both with the CC and CBs and the issuance of non-conformities that will take three (3) months to be resolved.
Therefore, Anthesis carefully indicates a realistic certification date of approximately three (3) to twelve (12) months from signing the contract with Anthesis.

Example:

- A prospective CO wants to get certified for its 'organisation' scope and signs a contract with Anthesis on 1 Jul. 2022 with the desire to be certified by the end of 2022.
- As part of the contract the prospective CO has contracted Anthesis to develop a reduction strategy and plan and to conduct a pre-assessment. The Anthesis consultant is available from 15 Jul. onwards and conducts the pre-assessment, concluding that the baseline footprint (for 2019) and actual footprint (for 2020) require improvements. In addition, the consultant has made other recommendations documented in a checklist.
- The prospective CO implements the recommendations and based on the revised footprints (prepared by the prospective CO), the reduction plan is developed with support from the consultant.
- By 1 Sept. 2022, the prospective CO deems to be (nearly) audit-ready and requests audit quotations from CBs. The preferred CB is available on 18 Oct. 2022 for an audit.
- During the audit, the footprint data from 2021 is evaluated (as well as the baseline of 2019). There are three (3) non-conformities.
- On 15 Jan. 2023, the three (3) non-conformities are resolved, after which the auditor can finalise the report.
- The second reviewer signs off the report with a positive certification decision on 30 Jan. 2023 and the certificate is issued with validity: 30 Jan. 2023 – 29 Jan. 2024.
- Only from that moment onwards, is the CO certified and allowed to make claims and purchase eligible offsets.

NOTE: If the prospective CO had signed the contract with Anthesis on 2 Jan. 2022, the 2021 footprint was unlikely to have yet been completed. In this case, and depending on the urgency to become certified, the audit could have taken place sooner (provided the CB was available) using the footprint data from the year before the previous calendar year (2020). Alternatively, the prospective CO could have waited until the 2021 footprint data was ready.

[5] If the CO applies an alternative (financial) bookkeeping year, e.g., from 1 July to 30 June, this is permitted provided this cycle is maintained consistently.

FOR FIRST AUDIT (YEAR 1 OF CERTIFICATION)[6]	Indicative Deadline
1 The prospective CO contacts Anthesis to arrange certification. Anthesis directs the prospective CO to a dedicated account manager, referred to as a 'Carbon Advisor'. If the prospective CO's first point of contact is the CB, the CB connects the prospective CO first with Anthesis: certification@anthesisgroup.com) to redirected them to a dedicated Carbon Advisor. The dedicated Carbon Advisor and prospective CO discuss and agree the certification scope and the footprint boundaries. In addition, the Carbon Advisor advises the prospective CO on consultancy support offered by Anthesis (see step 2). The Carbon Advisor prepares a (draft) contract for the services Anthesis will deliver, including at least a specification of the programme fee and the general terms and conditions (see Trademark & Claims Policy, section 11). In the case of product certification each of the CO's end-users[6] (e.g., brand owners or retailers) are required to sign a license agreement allowing them to make use of the trademark and to make claims (see Trademark & Claims Policy, section 1)[7]. NOTE: Most COs purchase offsets via Anthesis' offset programme. Anthesis' only purchases the highest quality credits, has a strong buying power to acquire these at competitive rates and is audited by ICROA annually on its offset registry. If Anthesis' provides the offsets, the contract shall stipulate the agreed payment mechanism and starting time, of which there are two (2) options[8]: 1. Offsets purchased upfront as a lump sum for the estimated footprint for the timeframe that the CO will be certified in that year. 2. Offsets purchased quarterly, based on the previous quarterly sales of the certified product(s) (only possible in the case of certification of a product). Once signed by all relevant parties, the Carbon Advisor shares all relevant programme documents and informs the prospective CO about eligible Certification Bodies (CBs).	Start process at any moment in the year
2 The prospective CO may choose to prepare for the audit itself or make use of competent and eligible Carbon Consultants (CCs) - including Anthesis' - that can technically assist with the development of (baseline) footprints, reduction strategies, -plans and -implementations, a cost-benefit analysis of internal vs external reduction, climate policies, a pre-assessment[9] and/or other technical advice. The prospective CO itself selects its preferred CC. In the case the prospective CO selects Anthesis' as its CC, a dedicated CNG consultant will be allocated to the account of the prospective CO. Guidelines as to what can be considered a competent CC, are provided in section 3.1. The prospective CO and the CC shall sign a (legally enforceable) contract[10] that clearly describes: • the exact scope of the consultancy assignment, including agreed deliverables, timelines and consultancy fees • a disclaimer stating that if the prospective CO cannot meet timelines (e.g., share data in due time), the CC cannot assure timely completion of the assignment before the audit due date • a disclaimer stating that although the CC is to provide consultancy following the Standard criteria, he/she cannot guarantee that non-conformities will be raised during the audit It is the responsibility of the CC to: • review whether the organisational and operational boundaries reported by the prospective CO are sufficiently ambitious and to challenge these if necessary • clearly inform the prospective CO which data sets need be submitted and by when NOTE: Should the prospective CO fail to meet these deadlines, this may result in an audit delay as final audit documentation shall be submitted to the CB at least two (2) weeks before the audit (see step 4). It is therefore highly recommended that the prospective CO timely plans in the required capacity with the CC so that workload and availability of the consultants can be taken into consideration. Footprints developed from scratch may need more time.	Organise consultancy at least three (3) months before the audit date (conditional to NOTE)

[6] End-users, usually brand owners or retailers, are often the final link in the supply chain. They are licensed to sell the CO's certified product or service to consumers, usually under a 'brand name.' Consumers are NOT considered end-users.

[7] For existing COs, license agreements will be signed with end-users upon renewal of the CO's contract with Anthesis'. For new (prospective) COs, this applies from 1 of May 2022 onwards.

[8] Other options are, e.g., a lump sum upfront for multiple years.

[9] A pre-assessment aims to review compliance and results in a report and/or a checklist indicating with which criteria the CO is deemed (non) compliant, including an explanation for this judgement and a list of recommendations on how to become compliant.

[10] Should Anthesis' be selected as the CC, the agreed consultancy assignments (including the agreed timelines, deliverables, fees and other terms and conditions) can be included in the contract signed under step 1.

FOR FIRST AUDIT (YEAR 1 OF CERTIFICATION)[6]	Indicative Deadline
3 When deemed (nearly) audit-ready, the prospective CO contacts one (1) or more eligible CBs for an audit quotation, and eventually selects its preferred CB. The contact details of eligible CBs are available on the Climate Activator certification website. Eligible CBs must respond to quotation requests within two (2) weeks after the request made by the prospective CO. If granted, the prospective CO and the CB strive to sign a (legally enforceable) draft audit contract within two (2) weeks after the prospective CO has selected the CB. The contract shall clearly describe: • the agreed certification scope + organisational and operational boundaries • a tentative audit date(s) and audit duration • a calculated tentative audit fee of all audit-associated costs + justification for the type of audit (on-site, remote audit or desk review) • an outline of any granted deviations from the Standard, granted exceptions, or granted flexibility, e.g.: - 'Three-year compliance flexibility rule' for certification of the organisation, a product or service (see criterion 4.2 of the Standard) - lower 'Annual Reduction Target' for certification of a product (see criterion 3.7 of the Standard) - 'Flexibility rules' for certification of a product (see Annexe 4 and criteria 3.1 and 4.1 of the Standard) - exceptional situations or justifiable delays, as described in scenario 5 (see Introduction of the Standard) • the country of law to settle disputes between the CB and CO, should they ever arise.	Request audit quote latest two (2) months prior to desired audit date
4 The prospective CO submits the following required audit documentation to the CB, two (2) weeks before the audit at the latest (or any earlier moment), for the CB to prepare for the audit: NOTE: If the audit documentation is not submitted in time or is incomplete, the CB reserves the right to delay the audit and may charge an audit delay fee.) • Organisational structure (see criterion 1.1 of the Standard, for certification of the organisation only) • The Climate Policy Document (see criterion 1.4 of the Standard) • The list of products[11], including product name and SKU, split per end-user (if applicable, for production certification only, see criterion 2.1 of the Standard). • The organisational process map (for certification of the organisation), product supply chain map (for certification of a product) or process map of the service (for certification of a service (see criterion 2.2 of the Standard). • The baseline footprint and footprint for the full previous calendar year, including the calculation method, the actual footprint calculation results, and the Footprint Report (see chapter 3 of the Standard). • The updated Internal GHG Reduction Plan (or Log Book) (see criteria 4.1 to 4.4 of the Standard), for which the Reduction Plan Template (available on the Climate Activator certification website) may also be used. • The updated Reduction Calculation Tool (see Annexe 6 of the Standard) if the Reduction Plan Template has not been used. • Evidence of eligible offsets already purchased or committed to purchase (see criterion 4.5 of the Standard). • (Tentative) trademark and claims approvals received from CNG (see criterion 5.2 of the Standard). • OPTIONAL, BUT STRONGLY RECOMMENDED: the self-assessment checklist (see Annexe 7 of the Standard). NOTE: The prospective CO can use the self-assessment checklist to determine audit readiness. Advantages of doing a self-assessment are: 1. The prospective CO has better insight in its own compliance status and can use the self-assessment as a moment of reflection on its own performance. 2. If after review of the self-assessment the CB decides the prospective CO is not ready for the audit, the audit will be cancelled or delayed (meaning no unnecessary audit costs, suspensions, or de-certifications).	Submit audit documentation latest two (2) weeks before the audit

[11] Based on the list of products specified for each end-user, the CB may decide to sample e.g., data records, PCFs and trademark and claims approvals to reduce the audit duration (see section 2.6).

FOR FIRST AUDIT (YEAR 1 OF CERTIFICATION)[6]	Indicative Deadline
5 CB reviews the required audit documentation and prepares a (draft) audit plan for the execution of the audit. The CB shares this audit plan (and any amendments to the earlier signed tentative audit contract) with the prospective CO one (1) day before the audit at the latest. NOTE: Should the documentation submitted by the prospective CO to the CB reveal that the initially planned audit duration as stated in the contract (see step 3) is insufficient (e.g. because the organisational and operational boundaries are much wider than initially foreseen or the compliance check of certain reduction measures and activities may take more time), the CB reserves the right to amend the contract. NOTE: If the CB deems the prospective CO not 'ready' for the audit (meaning an audit would be a useless investment), the CB shall first communicate this with CNG. Anthesis shall then advise the prospective CO on how to proceed.	CB shares audit plan latest one (1) day prior to the audit
6 The CB commits to perform the 'first audit,' as per ISO 14064-3. During the audit, the CB verifies the prospective CO's compliance for each criterion of the Standard. The first audit shall be on-site (or remotely in exceptional cases, see section 2.9). Further details about the audit process and procedures are in the following sections of this Assurance Protocol: • The order of the audit is in section 2.4. • A shortlist of the key checks is in section 2.5. • For rules on verification and sampling methods, see section 2.6. • For the procedures related to non-conformity management, see section 2.7. • For details on the possible certification decision outcomes, see section 2.8.	Audit date
7 Upon audit completion, and once all non-conformities have been resolved, the auditor (or auditing team) compiles a draft audit report and certificate using the templates provided by Anthesis. The draft audit report summarizes all findings and conclusions, and is submitted as an audit recommendation to the second reviewer within two (2) weeks of resolving all non-conformities. NOTE: The audit report contains (as a minimum): • An overview (e.g., audit checklist or summary) describing for every criterion or chapter of the Standard: (1) how the CO was compliant; (2) which evidence was available; (3) if there were any major/ minor non-conformities; (4) if so, what corrections and corrective actions were implemented and (5); when the non-conformities were solved and closed. • The 'baseline year' and the 'Annual Reduction Target.' • The verified footprint calculation and outcome (footprint report), specifying all usage data for all GHG emissions sources, as well as the outcomes (in t CO_2eq) of the historic footprints with a conclusion as to whether the CO is 'on track.' • A positive or negative certification decision for that year, including an explanation or justification. • Other recommendations, if applicable. • The audit frequency and audit intensity for next year's cycle. • Annexes containing the final version of all audit documentation (see step 4). NOTE: The auditor may choose to submit an earlier draft version of the audit report to the prospective CO to be used as a 'logbook' between the auditor and the prospective CO to keep track of non-conformities, agreements made and their status.	Draft audit report prepared within (2) weeks of resolving all NCs
8 The second reviewer reviews the draft audit certificate and report and signs them off for the final certification decision. When reviewing the audit report, the secondary reviewer pays particular attention to the justification for issued NCs and the process related to the resolution of these NCs, including justification for the resolutions). • In the case of a positive certification decision, the CB issues the final audit report and certificate to the CO three (3) weeks after having received the draft report and certificate from the auditor. → Validity of certificate: The start date of the certificate is the date that a positive certification decision was made e.g., 15 Nov. 2022. The expiry date of the certificate is the start date + 1 year e.g., 14 Nov. 2023. • In the case of a negative certification decision, scenario B (section 2.8) may apply. NOTE: Anthesis will share the final report and certificate with the prospective CO once the audit invoice(s) are settled. Delays in settlement may result in delays in the prospective CO receiving these documents. NOTE: In the case of product certification and multiple end-users, the prospective CO may request the CB provide one certificate with a separate Annexe per end-user. All certified products for each end-user are then indicated in individual annexes.	Final audit report prepared within five (5) weeks of resolving all NCs (conditional to NOTES)

FOR FIRST AUDIT (YEAR 1 OF CERTIFICATION)[6]	Indicative Deadline
NOTE: The role of the secondary reviewer can be performed by an independent committee (see ISO 14065) and is often referred to as 'the Certifier role'. The secondary reviewer is ultimately responsible for the certification process. If the secondary reviewer doubts the conclusions or recommendations of the auditor as presented in the draft audit report, the review time for the secondary reviewer can be extended by two (2) weeks, totalling five (5) weeks. The auditor and secondary reviewer can also agree on earlier involvement of the secondary reviewer, e.g. if the auditor would like to receive an earlier opinion on NCs (and resolutions) from the secondary reviewer. Furthermore, additional NCs may be identified during the review process. Should the auditor's overall certification recommendation (positive or negative) be overruled by the secondary reviewer, the audit will be declared invalid and must be re-done at the cost of the CB. In principle, Anthesis does not intervene in certification decisions taken by the secondary reviewer. However, as part of the Oversight Mechanism, Anthesis reserves the right to review certification decisions, either before or after the certification decision and final audit report are shared with the CO.	
9 Once the certification decision has been made, the CB informs Anthesis and shares the audit report, certificate and all final versions of the required documentation (see step 4) through the designated platform. Subsequently, CNG publishes the CO's certification status (and certified products with brand name, if applicable) on the Climate Activator certification website ('Check-a-label'), see: Trademark & Claims Policy, section 1), and settles outstanding offsets to be paid/reimbursed between Anthesis and the CO. Finally, once the definite footprint is ascertained, CNG settles outstanding offset and programme fee payments and issues an additional invoice or credit note, as applicable[12].	n/a

Table 3: Process steps and timelines – 1st audit

The CO is responsible for timely planning of the consecutive audit to assure continuity of a valid certificate (meaning no gaps between certification cycles and no interruption in the CO's certification status). If the current certificate expires, technically speaking the CO is no longer certified and may not make any claims nor use the trademark, unless an extension has been issued.

Anthesis advises clients to expect a waiting list for availability of the CC and the CB, and non-conformities that may take three (3) months to be resolved. CNG therefore recommends the CO to schedule a re-certification audit at least six (6) months before the current certificate expires (based on average auditor availability of two (2) months after quotation request and consultant availability of two (2) months, an NC review time of three (3) months and CB processing time of one (1) month).

FOR CONSECUTIVE AUDITS (CONSECUTIVE YEARS OF CERTIFICATION)[6]	Indicative Deadline
10 To continue another year of certification, the above steps (see steps 2-9) are repeated (although possibly with lower audit intensity and frequency, see section 2.9). The CO is responsible for timely scheduling of any required consultancy support and timely scheduling of the audit. In addition, the CB also regularly checks if the certificates of its COs are about to expire. It is recommended that the CB send a reminder to the CO at least three (3) months before the expiry of the current certificate. Assuming a positive certification decision is issued before the current certificate expires, the new certificate will align with the cycle of the previous certificate (see example in step 9). → Validity of the new certificate: 15 Nov. 2023 – 14 Nov. 2024.	Start schedule consecutive audit latest six (6) months prior to expiry of current certificate
11 If the CO has not requested an audit in due time or the current certificate is about to expire, the CB may but is not obliged to: 1. contact the CO (again), informing them that an audit urgently needs to be scheduled, and 2. issue a 3-months extension. The CO requests an extension in writing to the CB. The CB shall only grant an extension if an audit date is scheduled. The CB shall charge a reasonable extension fee for the extension.	n/a

[12] COs often prefinance their offsets with a lump sum based on a best estimate footprint (see step 1). However, only after the audit is the actual footprint ascertained, which could mean too many/too few offsets have been purchased. The same may apply for the programme fee (see Trademarks and Claims Policy, section 11).

FOR CONSECUTIVE AUDITS (CONSECUTIVE YEARS OF CERTIFICATION)[6]	Indicative Deadline
To assure continuity of audit and certificate validity periods, following an extension, the time covered by the extension(s) is subtracted from the validity period of the next certificate. → Validity of the 1st extension: 15 Nov. 2023 – 14 Feb. 2024 (3 months) → Validity of the new certificate: 15 Feb. 2024 – 14 Nov. 2024 (9 months) NOTE: The only valid reasons to not issue an extension would be: 1. Legitimate reasons for the CB to decertify or suspend the CO. 2. The CB foresees several major NCs to be raised during the upcoming audit. 3. The CO voluntarily wishes to terminate its certification.	
12 A second 3-months extension may be issued by the CB, but only if the audit has already taken place and if the CO and CB have agreed on a NC resolution time beyond the validity of the first granted extension. → Validity of the 2nd extension: 15 Feb. 2023 – 14 May 2024 (3 months) → Validity of the new certificate: 15 May 2024 – 14 Nov. 2024 (6 months)	n/a
13 A third 3-months extension is not permitted. This means the CO will be decertified (see section 2.8) for the remaining six (6) months and can only apply for recertification after six (6) months.	n/a

Table 4: Process steps and timelines – consecutive audits

IMPORTANT NOTES REGARDING CERTIFICATION OF A PRODUCT

During the first audit of a product certification process, the Product Carbon Footprint (PCF) is validated (in accordance to all other criteria of the Standard). The PCF is the footprint defined per unit product (e.g., per L of milk or kg of coffee), either for one (1) product or a range of comparable products that can be averaged in a so-called 'segment'. Once the CO has received the certificate, the CO may sell the product as a 'climate activator certified product.' In some cases, sales may take place a year later, meaning no audit is needed and resulting in certification gaps. In these cases, the CB will issue a one (1) year extension. During the consecutive audit (which shall take place ASAP and before the end of Q2), the CB will review the updated PCF, multiplied by the units sold in the previous calendar year. This is the first amount to be offset.

Example:

- A prospective CO wants to get certified for scope 'product' and signs a contract with Anthesis on 1 Sep. 2022.
- The prospective CO contacts the CB immediately after signing and the CB is available on 18 Oct. 2022 for an audit.
- During the audit, the PCF of 2021 is evaluated (as well as the baseline of 2019). There are three (3) non-conformities.
- The three (3) non-conformities are resolved on 15 Jan. 2023, after which the auditor finalises the report.
- The secondary reviewer signs off the report with a positive certification decision on 30 Jan. 2023 and the certificate is issued with validity: 30 Jan. 2023 – 29 Jan. 2024.
- Only from that moment onwards (30 Jan. 2023), is the CO certified and allowed to sell its products as 'climate activator certified' on the market.
- Because the CO did not sell any certified products in 2022 there is no need for an audit in 2023. The CB will issue an extension for one (1) year.
- A new audit is not needed until 2024 (which shall take place ASAP and before the end of Q2), to review the updated PCF (over 2023 footprint data) and to review volumes sold in 2023.
- The CO only need purchase offsets from the moment that the products are sold as climate activator certified.

Textbox 1: Additional rules related to the certification cycle for product certification

2.4 Order of the audit

Any audit (whether a first or consecutive audit, on-site, remote or desk review) consists of three (3) phases. Namely, the opening meeting, the actual compliance verification, and the closing meeting, see table 5 below. During at least one (1) of these phases, the (prospective) CO's management team and/or management representatives shall participate. The following shall be covered during each phase (as a minimum requirement):

Activity	Rules
Opening meeting	• Introduction of the auditing team and auditee(s) • Explanation of the audit and certification process, time-planning, and expectations • Recap of self-assessment (optional) and previous audit results (if applicable) • Recap of certification scope, operational and organisational boundaries (any changes or information missing?) • Additional topics, e.g., confidentiality, safety during audit, availability of resources (e.g., access to IT systems, documents) as well as staff members for interviews
Compliance verification	For each criterion of the Standard, the auditor reviews the (prospective) CO's compliance using the verification methods and sampling techniques described in section 2.6. The auditor indicates for each criterion on the Audit Checklist: • his/her compliance conclusion for that criterion, and • which evidence (or lack of evidence) justifies this compliance conclusion. The Standard provides guidelines for each individual criterion as to how it should be interpreted and how the auditor should judge compliance, see e.g.: DOCS/TOOL CHECK: check content of above document on company website + check minutes of sr. management team meetings. INTERVIEW: check awareness of content of Climate Policy Document amongst employees through interviews with employees. *Figure 4: Audit guidelines in the Standard* Section 2.5 provides guidelines for the bare minimum to be checked (shortlist of key checks to be performed). If the auditor deems the CO as a) non-compliant with a criterion of the Standard, and/or b) unable to provide the requested evidence during the audit to prove compliance, the auditor reserves the right to issue either a major or a minor non-conformity (NC), see section 2.7.
Closing meeting	• Discuss and share audit observations and first findings (based on the evidence collected so far) • Clearly formulate major and minor NCs, and discuss the reasons why (justification) for issuance of an NC (pending consent of secondary reviewer) • Discuss next steps (pending consent of secondary reviewer): - If there are no NCs: when the (prospective) CO can expect the final audit report and certificate - If minor NCs: discuss options, requirements and a timeframe for corrections and corrective actions, plus potential consequences if NC is not resolved appropriately (see section 2.7); - If major NCs: discuss options, requirements and timeframe for corrections and corrective actions, plus inform about potential consequences if NC is not resolved appropriately, e.g., non-certification/suspension (see section 2.8) • The audit frequency and audit intensity for next year's cycle(s) (pending consent of secondary reviewer). IMPORTANT: In the case NCs are issued, the auditor may not provide technical advice, nor inform how the (prospective) CO can become compliant and which corrections and corrective actions need to be implemented.

Table 5: Explanation of order of the audit

2.5 Shortlist of key checks during the audit

Key checks during first audit

Review of the (prospective) CO's management system, to determine:

a. whether management is fully committed to achieving the reduction targets and have sufficient resources been allocated?

NOTE: management commitment can be checked during an interview with MT and employees, e.g., by asking the following questions:

- Is the MT intrinsically motivated or does the need come from their clients?
- Is one MT member responsible for GHG reduction, e.g., this being part of their job description or tasks?
- Is the CSR/quality manager aligned with and supported by MT?
- Are employees aware of the reduction targets?
- Is GHG reduction/sustainability a permanent topic on the MT Meeting agenda?
- Is there a reduction budget and is it reserved for upcoming years? (cross-checked with the finance director and included in budget plans?)
- Are resources allocated to investigate technical options for reductions, e.g., a consultancy firm contracted, staff follows training, etc.
- What commitments are visible in public communication channels (e.g., annual report, website, company brochures, etc.).

b. if a Climate Policy Document has been developed (for which a template is available on the Climate Activator certification website)

c. (In the case of organisations with est. >40% scope 3 emissions) if a materiality analysis has been conducted.

NOTE: If the company is certified for the organisational scope and for either the product or service scope (double scope), the following applies:

- If the entire product/service portfolio is certified, consider whether the (prospective) CO has included the top three (3) emissions in its footprint and hence the (prospective) CO is in year five (5) of requirement 1.5, meaning no materiality analysis is needed.
- If only part of the product/service portfolio is certified, then there is no guarantee that the (prospective) CO has included the top three (3) emissions in its footprint. Therefore, considering the (prospective) CO is in year one (1) of requirement 1.5, a materiality analysis is needed.

Review of the (prospective) CO's 'footprint calculation and outcome' for both the **baseline** and **actual footprint**, to determine:

d. if the agreed operational and organisational boundaries are sufficiently ambitious and if all relevant GHG emission sources have been included for the footprint calculation.

e. whether the actual footprint calculation method was credible, i.e., a complete and logical method or tool with correct calculation formulae and conversions, resulting in correct calculation output and correct footprint (baseline) calculations.

f. whether the data itself (data inputted) was correct, credible, and complete i.e., whether the emission data (actual emission usage data) is correct and entered correctly inputted into the method, whether all emission factors and primary and secondary data come from credible sources and whether assumptions are justifiable.

NOTE: All approved emission factors and secondary data sources are listed in Annexe 3a of the Standard. All approved calculation methods are listed in Annexe 3b of the Standard. (Prospective) COs may make use of their own preferred data sources or footprint calculation methods, yet these shall first be reviewed as per the procedure outlined in the applicable Annexe before they can be added and are considered 'eligible.'

g. if there is evidence available (such as invoices, certificates, registrations, ERP extracts), that substantiates the data input.

h. if the rules of the Sector Benchmark Tool (see: Annexe 2 of the Standard) have been applied adequately.

NOTE: As the method itself is not often expected to change, in certain cases, the CB may review the method as part of the regular audit once every 3 years (unless the CC or CO informs the CB that the method/tool has changed or was found unreliable), see table 8. Data input shall be checked during each audit.

Review of (prospective) CO's reduction performance to determine:

i. whether the reduction measures and activities documented in the (prospective) CO's 'Internal GHG Reduction Plan' are feasible (concerning time, budget and technicalities) and sufficiently ambitious to achieve the 'Annual Reduction Target' in the short, medium and long term (and committed to by management).

j. whether the (prospective) CO commits to purchase eligible offsets from the moment a positive certification decision is made or has already purchased a lump sum in advance.

NOTE: For the first year of certification, the offset amount is proportional to the months being certified. This means that offsets need only be purchased from the moment the CO is certified and entitled to make claims and not for the previous footprints/months. For instance, if a positive certification decision is made on 1 Jul. 2023 (based on the footprint of 2022), the prospective CO need only purchase eligible offsets for the remaining six (6) months of 2023 (from Jul. - Dec. 2023). The CO does not require offsets for the entire year 2022. In the contract between Anthesis and the CB, the (prospective) CO and Anthesis shall agree upon the offset payment mechanism (see section 2.3, step 1). If a (prospective) CO wishes to purchase offsets for multiple years, the (prospective) CO shall keep a registry for the CB to check annually.

k. whether the (prospective) CO will, (upon a positive certification decision) following tentative trademark and claims approval from Anthesis for making claims and trademark use, indeed make claims corresponding to and with reference to operational and organisational boundaries.

NOTE: (Prospective) COs shall submit proposals of how they wish to make claims and use the trademark, (e.g., draft website texts and packaging designs) to Anthesis. When deemed satisfactory, Anthesis will issue a tentative approval. Only when the CB issues a positive certification decision and the tentative approval becomes final, can the concepts (as approved by Anthesis) be published, printed, distributed, etc.

[For product certification only]

Review of suppliers or other supply chain partners, either at their premises or through a desk review, to determine:

l. whether the certified product's supply chain map is correct and complete.
m. whether the preferred flexibility approach for product certification is correctly applied (see Annexe 4 of the Standard).
n. whether the data sets submitted by each supply chain partner were correct and complete (as to their share in the product's emissions).
o. If the list with all products specified per end-user (if applicable) is complete.

Table 6: Key checks during first audit

Key checks during consecutive audits (in addition to a – o above):
Review of the (prospective) CO's management system, to determine: a. whether the CO's Document Management System and Monitoring and Evaluation System are effective and serve their needs. b. if the Climate Policy Document is publicly available, c. (for organisations with est. >40% scope 3 emissions) whether the CO is compliant with requirement 1.5 of the Standard for the applicable year of certification.
Review of the CO's 'footprint calculation and outcome' to determine: d. whether the baseline adjustment (if any) was performed correctly and with legitimate reason. e. whether the footprint is calculated consistently with the footprint of previous year as well as the baseline (e.g., using the same method, emission sources, emission factor sources, primary and secondary data sources, etc.).
Review of the CO's reduction performance to determine: f. whether the CO achieved sufficient reduction compared to the baseline year (in other words, whether the 'Annual Reduction Target' was met) and for those cases where target was not met, to assess the feasibility of the corrections and corrective actions the CO intends to implement. g. whether the CO's 'Internal GHG Reduction Plan' will accommodate the achievement of the 'Annual Reduction Target' in future. h. whether the CO has purchased sufficient eligible offsets for the previous year (after internal settlement), and whether there is a commitment or lump sum already paid for the coming year. i. whether the CO and end-users (if applicable) have used the trademark and made claims in the public domain appropriately and corresponding to the tentative trademark and claims approvals issued by Anthesis (see Trademark & Claims Policy, section 8).

Table 7: Key checks during consecutive audit

The level of detail for review depends on the complexity of the footprint. Table 8 provides guidelines for the review for a pre-assessment and an audit. Sampling (see section 2.6) may be highly effective in the case of complex (product) footprints, composed of many (repetitive) data records and sub-calculations.

Pre-assessment (High-level check by CC)	Audit (Detailed check by CB)
1 Method	
The review frequency of the method depends on the type of methodology or tool: • Annual review for a client-specific/ customised Excel- based method • Every three (3) years for the Coffee Calculator or another calculation tool (developed by Anthesis or other parties) • Quick review (correct year and correct emission factors), if the method is already endorsed by another party (e.g., Smartrackers, Simapro, GaBi software, etc) Conduct a general review of the method used: • Has an eligible method been used (see Annexe 3b of the Standard)? • Does the method suit its purpose? • Is it complete (all emission sources included)? • Is it logical (can data be included at the lowest level, and then aggregate up to the main tab)? • Are formulae, links with sub-calculations and links with other tabs working well? • Is the method compliant with the Sector Benchmark Tool (see Annexe 2 of the Standard)?	The same as for the pre-assessment. In addition, review an Excel-based tool's entire spreadsheets and formulae. → For extensive footprints with multiple data layers, sub calculations and tabs, the review may be on a sample basis (see section 2.6).
2 Data input	
Conduct a general review of the inputted figures in the method: • Are the correct figures (numbers) per emission source inputted, in sub-tabs (lowest level) as well as in aggregated, main tabs (highest level)? • Have correct and eligible secondary data sources and emission factors been used (see Annexe 3a of the Standard)? • Has the correct year of data input been applied? • Are sources mentioned? • Are assumptions clarified? • Are justifications given and are they sufficient? • Is the data input compliant with the Sector Benchmark Tool (see Annexe 2 of the Standard)?	The same as for the pre-assessment. In addition, review data entry for each data entry-set. → For extensive footprints with multiple data layers, sub calculations and tabs, the review may be on a sample basis (see section 2.6).
3 Evidence	
Review the evidence (e.g., invoices, certificates, registrations, ERP extracts, etc.), substantiating the data input: • Is there a central document system to collect evidence? • Is there version control of collected evidence? • Who is responsible for evidence collection and management? • How is evidence and data input are compatibility ensured? Minimum evidence to check: • For top five (5) largest emission sources • Invoices of energy and gas use	• Certificates of RECs/ GoOs

	The same as for the pre-assessment. In addition, review data entry for each data entry-set. → For extensive footprints with multiple data layers, sub calculations and tabs, the review may be on a sample basis (see section 2.6).

Table 8: Guidelines for the validation of a footprint

2.6 Verification methods and sampling techniques

- 'Verification method' is the method used to collect evidence to demonstrate compliance with a criterion.
- 'Sampling' refers to the selection of a representative sample set for checking, instead of checking all records.

During the compliance verification phase, the auditor can use the following verification methods to collate considerable evidence to justify the compliance conclusion for each criterion. The auditor is responsible for collecting evidence, such as interview notes, voice recordings, photos, print screens, system extracts, and copies of documents or records.

Audit method	Type of evidence	Indication in Standard
Interviews with responsible staff	Interview notes or recording	"INTERVIEW"
Observations (e.g. witnessing manufacturing site)	Photos	"OBSERVATION"
Review of systems, methods or tools	Printscreens, photos, system exports	"TOOL CHECK"
Review of documentation and records	Copies of documents and records	"DOCS CHECK"

Table 9: Audit methods

The auditor shall add all annexes to the certificate file. Where possible, evidence substantiating the footprint's data input is uploaded or added to the tool or method used to calculate the footprint. Anthesis strives to develop a generic tool or app connected to the 'Information Management System' (see section 4.2) that allows for rapid uploading of evidence in future.

The CB reserves the right to sample, provided the sampling method meets a 'reasonable level of assurance' (see ISO 14064-3) and is in accordance with the ISO 2859 series. Sampling can effective when there are many products certified or footprints are composed of many records. Sampling is permitted in the following instances:

- Sampling of data input and evidence (for the footprint calculation), see also table 8 above.
- Sampling of sites or production locations (for certification of organisations with multiple sites.
- Sampling of cultivation locations (e.g., for product certification where the (prospective) CO sources from multiple farms).
- Sampling of product carbon footprints (PCFs) for product certification of multiple comparable products not categorised under one (1) segment.
- Sampling of trademark and claims approvals for multiple certified products (and end-users).

Sampling is composed of two steps: (1) Determine the sample size, i.e. the number of records to be verified compared to the total number of records (also referred to as the 'population'); (2) Select the records in the population to be verified.

Step 1: When determining sample size the following methods are permitted:

1	**Statistical sampling method** The CB calculates the sample size using a sample size calculator(e.g., https://www.qualtrics.com/blog/calculating-sample- size/). 90% minimum confidence level (CL) and 10% maximum margin of error (MoE) *EXAMPLE: population of 500 records -> sample size is 60 (with CL 90% and MoE 10%)-> 60 records to be reviewed*
2	**Square root method** CB uses the square root formula to determine the number of records to be checked. *EXAMPLE: population is 500 records -> sample size = √500 = 22,36 -> 23 records to be reviewed (always round up)* Based on a risk assessment (+ justification), the CB may apply a multiplier factor to the square root method, e.g., 0,8*√(x).

Table 10: Sampling methods

Step 2: To determine the records selected for verification, the CB applies one of the following sampling methods and justifies the chosen method[13]:

- Probability sampling methods (e.g., simple random sampling, systematic sampling, stratified sampling and cluster sampling).
- Non-Probability sampling methods (e.g., convenience sampling, purposive sampling, snowball sampling and quota sampling).

[13] Other sampling methods may also be applied.

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2.7 Non-conformities management

During the audit, the auditor can raise major or minor non-conformities (NCs) if:

A) the (prospective) CO is not compliant with a criterion of the Standard and/or,

B) the (prospective) CO fails to provide the requested evidence to prove compliance within the agreed timeframe.

- 'Minor NCs' are isolated incidents or issues that must be formally addressed through a correction or a corrective action, but have no direct effect on the outcome of the (prospective) CO's performance (i.e. did not result in an error in the definition of the organisational and operational boundaries, the outcome of the footprint calculation, nor impact the 'Annual Reduction Target' and the reduction achievements). Below is a non-exclusive list of examples of Minor NCs.
  - Failure to comply with a criterion supporting the achievement of CORE criteria (i.e., criteria in Chapter 1 of the Standard).
  - Failure to provide sufficient evidence to prove compliance to a criterion that does not lead to systems delivery breakdown.
  - Mistakes in applying assumptions, data or calculations which could influence future results (but are yet to be proven).
  - Aspects needing verification in the next verification and certification cycle (e.g., foreseen modifications).
- 'Major NCs' are characterised by a total failure to comply with an essential criterion, or evidence that there is a breakdown of system, control, or procedure that impacts the (prospective) CO's performance directly, e.g. resulted or may result in an error in the definition of the organisational and operational boundaries, in the outcome of the footprint calculation, or (may) impact the 'Annual Reduction Target' and the reduction achievements. Major NCs represent serious issues that must be addressed with attention and resources as a priority, where corrections and corrective actions shall be implemented within an agreed timeframe. Below is a non-exclusive list of examples of major NCs.
  - Failure to comply with a CORE criterion.
  - Failures to provide sufficient evidence to prove compliance to a criterion, which (may) lead to a breakdown in the systems delivery.
  - Mistakes in applying assumptions, data or calculations which could have a material influence on the results (i.e., whether the CO is reducing sufficiently or not).
  - Repeated minor NCs (i.e., failure to comply with a criterion for two (2) or more years in a row).

NC resolution process	
1	During the closing meeting, the auditor informs the (prospective) CO of the detected NCs and the necessary corrections and corrective actions (resolutions). The (prospective) CO and auditor agree on the resolution deadlines. • For minor NCs the corrections and corrective actions may be implemented by a date agreed upon by the auditor and (prospective) CO. In some cases, minor NCs may be waved to the next scheduled audit (at the discretion of the auditor)[14]; • For major NCs the corrections and corrective actions must be implemented at least, if not before, three (3) months from the last day of the audit. NOTE: Correction = correcting what went wrong in the past. Corrective Action = prevent the same mistake from happening again in the future.
2	The (prospective) CO implements the corrections and corrective actions for each NC within the agreed timeframe(s) and provides evidence to the auditor. Failure to submit the required evidence within the agreed deadline may result in non- certification or suspension (see section 2.8). The auditor conducts a so-called 'NC review' to check if the corrections and corrective actions (and the evidence) led to the desired results, i.e., if the (prospective) CO is (or can become) compliant again with the relevant criterion. In the case of multiple NCs, the auditor can decide to review them all at once, or to review each resolution to an NC separately upon receipt. An NC Review is not a full-fledged audit and only focusses on the raised NCs. Expenses occurred during an NC Review are at the cost of the (prospective) CO and are documented in an annexe to the initial contract or in a new contract. The CB strives to complete the NC Review as a desk-review. The costs of an NC Review shall be lower than a regular audit. NOTE: The 'NC Review' also applies to the NCs of 'Good Performers,' even when they are exempt for a consecutive audit.

[14] That is, the deadline for implementation can be twelve (12) months (next audit). In that case the result will necessarily be checked during the consecutive audit.

3 Once the resolutions (corrections and corrective actions and evidence) for all NCs are reviewed, the auditor concludes the audit report with either a positive or negative certification recommendation for the secondary reviewer.

- If deemed positive, both for minor and major NCs, scenario A (section 2.8) applies: the auditor makes a positive recommendation to the secondary reviewer and if consented, the (prospective) CO still receives a certificate and is permitted to make claims from that moment onwards.

  NOTE: The CB may also decide that a major NC becomes a minor NC to be resolved before the next audit.

- If deemed negative:
  - A minor NC is elevated to the status of a major NC to be resolved as a major NC during the consecutive audit[15];
  - A major NC leads to non-certification for the coming certification cycle and any current valid certificate may be suspended. Scenario B (section 2.8) then applies.[16]

NOTE: In exceptional[17] situations, the CO may be granted a 'justifiable delay' (see scenario 5 in the Introduction of the Standard). Should the CO be considered 'not on track' with its reduction obligations for more than three (3) consecutive years (which is considered a major NC), a positive certification decision can still be considered in the following situations.

- Force majeure
- The delay applies to all similar COs (e.g., operating in the same industry or sector) as defined in the sector benchmark process
- The required technology or innovation to achieve the reductions is not (yet) available
- The required investment is substantial in comparison to the CO's revenue, meaning the CO needs to reserve funds over a period > 3 years (but only if the CO can demonstrate evidence of funds reservation and the calculations in the Internal Reduction Plan show significant reduction impact in the future > 3 years).

In all situations, the CO needs to demonstrate sufficient evidence supporting its request before the delay can be accepted. If a CO wishes to make use of this exemption, it shall consult CB and CNG in advance via certification@anthesisgroup.com. Both Anthesis and CB reserve the right to deny a request.

Table 11: NC resolution process

2.8 Certification decision outcomes and termination of certification

CBs can issue either a positive or negative certification decision:

Scenario	Certification decision	Implication
A	Positive	The (prospective) CO receives a certificate of compliance (as per the Anthesis certificate template) signed by the auditor and secondary reviewer for one (1) year and is permitted to make claims and to use the trademark from that moments onwards during this validity period (validity dates explained in section 2.3.) NOTE: If the CO is considered to be a 'Good Performer,' an audit exemption may be granted for the years when no audit need take place, meaning the CB issues a one-year extension at no cost.
B	Negative	The (prospective) CO receives a negative decision if the implemented corrections or corrective actions (checked during the NC Review) for major NCs are deemed to be insufficient. For example, there is strong likelihood that the major NC will return in the consecutive cycle or the CO has not been able to show evidence, within the agreed timeframe, demonstrating that the major NC(s) was resolved. A negative certification decision always leads to non-certification or suspension: • Non certification is when the (prospective) CO does not have a valid certificate. • Suspension (or de-certification) is when a CO with a valid certificate receives a negative certification decision. In this case, the current certificate is withdrawn with immediate effect. A non-certified or suspended CO may only re-apply for certification one (1) year after the negative certification decision is issued by the CB.

Table 12: Certification decision scenarios

[15] Which means that, if a minor NC is not resolved, it is dealt with as a major NC during the consecutive audit Failure to resolve this NC in the consecutive year will result in non-certification.
[16] Which means that only major NCs can lead to direct non-certification or suspension.
[17] Anthesis logs all issued exceptions. Anthesis considers frequently recurring exceptions, and they may become the new 'norm' for a revised version of the Standard.

Termination of certification: In the event of deliberate fraud, false promises or misuse of the trademark and claims, or failure to pay invoices on time to either the CB or Anthesis, the CB reserves the right to enforce immediate suspension or non-certification.

- In the case of non-certification, suspension, or voluntary termination of the certificate by the (prospective) CO, the '*No Use of Trademark and Claims Declaration Form*' is signed by both the CO, Anthesis and CB, in which agreements regarding claims removals and other conditions are detailed (see below). This form is available upon request from certification@anthesisgroup.com.
- For the time that the CO is not certified, no claims of complying with the Standard, promotion of product or service as climate activator certified nor trademark use may take place.
- If products or packaging material are still available with 'on pack' claims, under certain conditions these can be used up by an agreed deadline. Products and packaging material still at the factory (manufacturing site) must (at a minimum) be re-labelled with stickers covering the trademark and claims.
- The non-certified suspended CO shall pro-actively inform its clients and stakeholders in writing that they are not certified (anymore).
- The non-certified/suspended CO is obliged to pay any outstanding audit fees and shall continue to pay for offsets and the CNG programme fee (see Trademark & Claims Policy, section 11) for the time claims are still made.
- Other potential consequences e.g., regarding claims removal, product recalls, use of remaining packaging material, penalty fees, next opportunity for re-certification, etc. will always be discussed by CB, Anthesis and CO and may overrule the above.
- Failure by the non-certified/suspended CO to abide by the agreements stipulated in the signed '*No Use of Trademark and Claims Declaration Form*' or any other forms of misuse or misleading use may -in the worst-case scenario- lead to legal intervention by Anthesis or the CB.

2.9 Audit frequency and intensity

Types of audits:

- An 'Onsite audit' is a systematic examination of all records and evidence that substantiates compliance with each criterion of the Standard, conducted physically on the premises of the (prospective) CO (or of its supply chain partners).
- A 'Remote audit' is bound by the same rules as an onsite audit, however conducted remotely (online), e.g., via Teams, Skype, Zoom, etc., which is acceptable in the following cases:
  - A 'force majeure', e.g., COVID;
  - Based on a risk assessment by the CB (+ justification).
- A 'Desk review' is a sample-based, remote examination to review compliance with criteria based on A) high risks, B) core criteria, C) previously issued NC's and D) criteria with new requirements applicable in the year of certification.

Types of COs, each subject to their own audit frequency and intensity rules:

- New COs[18] refers to all new prospective clients (including 'Small Volume COs') that intend to get certified for the first time. They shall undergo an on-site audit for their first year of certification. This audit also includes the verification of the footprint calculation method.
  NOTE: If during any year a negative certification decision is issued, COs 'return' to status of 'New CO' when they are allowed to re-apply for certification (see section 2.8).
- Small Volume COs are clients with a baseline footprint ascertained at <1000T (in total) for either the organisation, product(s) or service(s) or a combination thereof. They qualify for a bi-annual desk review (except for their first year of certification or if downgraded to a 'Poor Performer').
- Certified COs are clients achieving two (2) consecutive years of certification (year 2, 3, etc.). They shall undergo at least one (1) on-site audit every three (3) years (ideally, in those years when compliance is reviewed as per the 'compliance flexibility rule'[19]). This audit always includes the verification of the footprint calculation method. In the interim years, certified COs may choose for a desk review.

[18] COs previously certified against the KNG Standard are also considered 'new COs.'
[19] See explanation of the 'Three-year compliance flexibility rule' in criterion 4.2 of the Standard.

- Good performers are clients (including ‘Small Volume COs’) with no major NCs for the past two (2) consecutive audit cycles AND are consistently (all years of being certified to date) above the ‘on track curve’ (see Introduction of the Standard). They may decide for audit exemptions during the interim years. If ‘good performers’ request (and qualify for) an exemption, the CB extends the validity period of the last certificate by one (1) year at no extra cost and informs CNG of the extension.
- Poor performers are clients (including ‘Small Volume COs’) with major NCs for the previous two (2) consecutive (2) audit cycles (even though resolved), OR clients that have reduced less internally than required by the ‘Annual Reduction Target’ for the past two (2) consecutive years. These clients always receive an on-site audit, which includes the verification of the footprint calculation method.

The figure below highlights progression routes, although more scenarios are possible. Note that the footprint calculation method is verified at least once every three (3) years, regardless of the type of CO.

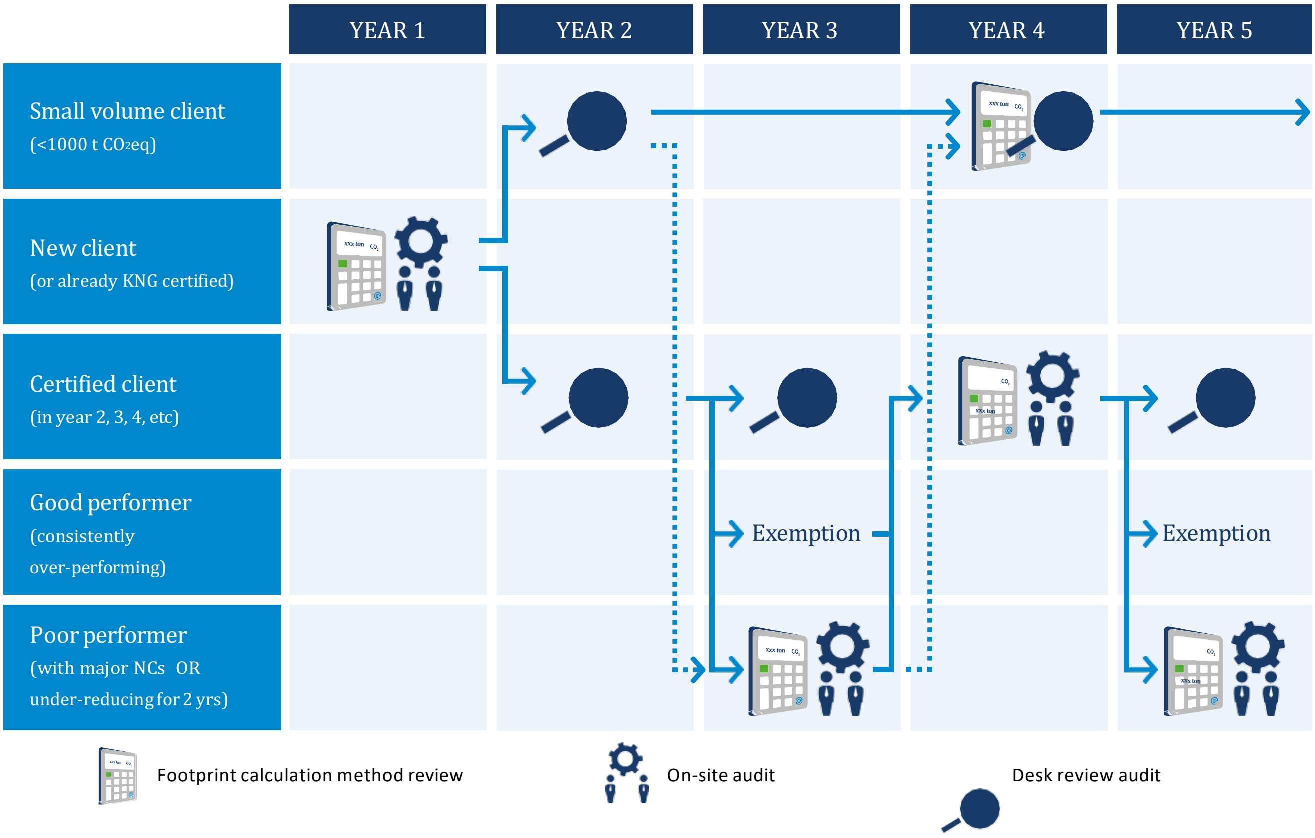

Figure 5: Audit frequency and intensity scenarios

2.10 Audit duration and audit fee calculation

For the sake of impartiality and keeping a level playing field, Anthesis does not intervene in audit fee price setting. International auditor rate regulation does not exist. Therefore, CBs are free to provide their audit quotes and the (prospective) CO to select their preferred CB. However, Anthesis deems the following figures and rates reasonable and recommends CBs to adhere to table 13, 14, 15[20] to calculate a realistic audit fee. It should be noted that audit time is not always linear with size or volume and may depend on the number of sites and sub-contractors, as well as the number of certified products and services.

[20] All are subject to change after the release of version 2.0 of the Standard.

Activity	# Workdays	Expenses
Audit preparation, including review of all mandatory audit documentation	Max. 1 workday	1 * daily auditor rate (see table 15) = A
Regular audit (on-site, remote or desk review)	See table 14 for audit duration timeframe	Duration in hrs * daily auditor rate = B
Audit report writing	Max 0.5 workday	0,5 * daily auditor rate = C
Travel time	Based on actual travel time	(x) hrs * 70% of daily auditor rate = D
Total recommended fee for CB to charge to CO (in EUR)		A + B + C + D

Table 13: Calculation of audit fee

The audit duration is defined by the CB and usually depends on the volume and complexity of the footprint based on A) the certification scope, B) the agreed operational and organisational boundaries, C) the complexity of the footprint calculation methodology and D) the nature of footprint data (primary or secondary).

Type	Certification of the Organisation		Certification of a Product/Service[10]	
	Footprint of the organisation *(in t CO_2eq/yr)*[21]	# of workdays[22]	Footprint of the (combined) product(s) or service(s)[24] *(in t CO_2eq/yr)*	# of workdays[23]
Desk Review Audit	<1,000	0.25 workday	Differs per type of product/ service	1 – 3 workdays depending on the number of certified products, the number of supply chain tiers, the calculation methodology and the nature of data (see notes in textbox 2 below).
	1,000-10,000	0.5 workday		
	>10,000	1 workday		
	>100,000	2 workdays		
On-site Audit *or* Re-mote audit	<1,000	0.5 workday	Differs per type of product/ service	1 – 4 workdays depending on the number of certified products, the number of supply chain tiers, the calculation methodology and the nature of data (see notes in textbox 2 below).
	1,000-10,000	1 workday		
	>10,000	1.5 workdays		
	>100,000	2,5 workdays		

Table 14: Minimum and maximum audit duration

The daily auditor rate defined by the CB usually depends on the auditor's experience/seniority, overhead costs, among others. If the auditing team is comprised of multiple auditors, several different auditor rates may apply.

Daily auditor rate	Europe, North America, Australia[25]	Africa, Asia, South America
Junior Auditor	7,00 - 1,200 EUR (excl. VAT)	400 - 900 EU (excl. VAT)
Senior Auditor	1,000 - 1,500 EUR (excl. VAT)	600 - 1,100 EUR (excl. VAT)

Table 15: CNG considered reasonable daily auditor rates

[21] For certifications of an organisation composed of multiple sites with individual sub-footprints, the CB reserves the right to increase the audit duration.
[22] Where one (1) workday is eight (8) hours
[23] Idem
[24] Sometimes a service can be treated as a product or as an organisation. This depends on the footprint of the service, see criterion 3.1 of the Standard.
[25] Location where auditor is based and where auditor salary is paid.

IMPORTANT NOTES REGARDING CERTIFICATION OF A PRODUCT:

1. The following rules apply when supply chain partners (contributing to the product's footprint) are in other countries to the location of the (prospective) CO.
   - For agricultural products and only when primary data is used to calculate the emissions at the farm level, an on-site audit in the country of origin at the cultivation site is required every three (3) years, for which a minimum of one (1) audit day + travel days should be accounted. In the event of multiple farms or cultivation sites, the sampling rules of section 2.6 apply. Onsite visits to the sample farms should be performed. Ideally, the sampled farms rotate each year. The use of a third person who acts as a local data and evidence collector in the field is permitted and may substitute the physical presence of the auditor, provided that the auditor takes full ownership and oversees the process (hybrid audit). This person shall be directly employed by the CB (on the CB's payroll) or shall be (temporarily) contracted by the CB.
   - For other products, an on-site audit may be required if deemed necessary by the CB, for instance at a manufacturing, processing or packaging site pertaining to the product's supply chain, especially if these supply chain tiers have provided primary date for the calculation of the product's footprint. It is recommended to account a minimum of 0,5 audit day (per site) + travel day.
2. In the event that a (prospective) CO wishes to get multiple products or services certified, then:
   - If the products or services are similar in nature or characteristics, one (1) footprint calculation suffices (using one (1) method), see criterion 2.1 of the Standard. The audit duration shall then be calculated as if one (1) product or service was certified. During the audit, the auditor only verifies the sample, for the sampling rules of section 2.6 apply.
   - If the products or services are NOT similar, each product or service requires its own footprint calculation (possibly using different methods). The audit duration shall then be calculated for each product or service individually and then aggregated to calculate the total audit duration time.
3. If during the year the CO wishes to add a new product or service to its portfolio, a new footprint or an updated footprint shall be made, which shall be audited before trademarks and claims may be used. This may be at any moment in time during the year and a desk review for this product may suffice. If however that new product or service can be clustered under an already verified product-/service category of which the methodology and footprint has already been audited in the past, this desk review is not required and the new product may be added to the category, for verification in the consecutive, regular audit. In the CO wishes to make use of the latter, the CO shall contact certification@anthesisgroup.com. In addition, the CO shall inform approval@anthesisgroup.com so that the new products can be added to the Anthesis certification website ("Check-a-label").

Textbox 2: Additional rules to calculate audit fee for product certification

Textbox 3 provides an example of how audit fees are calculated based on table 13, 14, 15.

Examples: assuming a good performer, assuming daily auditor rate 1,200 euro (excl. VAT)

Year 1 - on site audit

- Audit preps: 1 day
- Actual audit: 0.5 day
- Reporting: 0.5 day
- Travel time: t.b.d.

TOTAL: 2 DAYS * 1,200 EUR = 2,400 EUR (excl VAT + travel time)

Year 2 - desk review

- Audit preps: 1 day
- Actual audit: 0.25 day
- Reporting: 0.5 day
- Travel time: NO

TOTAL: 1.75 DAY * 1,200 EUR = 2,100 EUR (excl VAT)

Year 3 - audit exemption (due to good performance in year 1 + 2)

- Audit preps: 0 day (if self-assessment was done, otherwise max 1 day)
- Actual audit: 0 day
- Reporting: 0 day
- Travel time: NO

TOTAL: 0 DAYS * 0 EUR = 0 EUR (excl VAT)

»» TOTAL ANNUAL FEE OVER 3 YEARS = (2,400 + 2,100 + 0)/3 = 1,500 EUR

Textbox 3: Example of audit fee calculation

Additional rules:

- If the (prospective) CO chooses to use an earlier baseline, consequently two (2) footprints (datasets) must be audited during the first audit, which may increase audit costs.
- For certifications of an organisation composed of multiple sites with individual sub-footprints, the CB reserves the right to increase the audit duration.
- If the (prospective) CO opts for both certification of its organisation and certification of (a range of) products or services, it will receive a proportional reduction on the organisation programme fee and audit fee (equal to the share of the certified products or services, compared to the total product- or service - portfolio of the CO). If a (prospective) CO certifies its entire portfolio, it will automatically become certified for its organisation at no cost.
- The CB reserves the right to amend the initial audit contract (and audit fee) in the following situations:
  - If the auditor cannot complete the audit within the audit duration timeframe, but only after having shared proper justification with the (prospective) CO and Anthesis.
  - If the organisational or operational boundaries appeared to be much wider than initially communicated by the (prospective) CO to the CB.
  - If NCs are detected during the audit, the CB conducts the 'NC Review', for which the CB may send a separate invoice.
- Additional costs made during the audit, e.g., for food, transport, lodging and communication may be charged to the (prospective) CO (at the same rate as the actual expense incurred) and should be mentioned on the CB's invoice and supported by receipt copies.
- Auditor travel time may be charged to the CO at 70% of the daily auditor rate.
- (Prospective) COs should pay the CB's invoice following the payment terms indicated on the CB's invoice. If the (prospective) CO fails to pay the invoice on time, the CB reserves the right to suspend or non-certify the (prospective) CO.

3 Competence and Eligibility Criteria

NOTE: ~~Anthesis~~ reserves the right to amend the eligibility criteria for CBs and its staff in future releases of the Assurance Protocol (e.g., to request certain accreditations, auditor performance requirements, additional requirements for CCs, etcetera).

3.1 Competence criteria for Footprint Calculators (FCs)

The (prospective) CO is ultimately responsible for achieving compliance and shall take ownership of the audit and certification process. To achieve this, the (prospective) CO may decide to contract CCs for technical advice e.g., on their footprint or reduction plan, either via Anthesis or any third party. To enhance the (prospective) CO's collaboration with qualified expert consultants, Anthesis recommends the following 'competence criteria' for CCs:

Knowledge of other standards

Proven through:

- Certificate of attendance of training on the requested standard/ norm

or

- personal interview with Anthesis (request here)

1. Proven knowledge of GHG protocols, i.e., GHG Corporate Standard and GHG Corporate Value Chain (Scope 3) Standard.
2. Depending on the certification scope, proven knowledge of:

For *'Certification of the Organisation'*	For *'Certification of a Product/Service'*
• ISO 14064-1	• GHG Protocol Product Life Cycle Standard • PAS 2050 or ISO 14044, ISO 14040 and ISO 14067 • PEFCRs • The major GHG emission sources in the supply chain of the certified product or service

Experience

Proven through:

- Log of carbon consultancy assignments completed in the past, filled in as per Anthesis' Log Template

3. Proven experience with carbon consultancy assignments:

For *'Certification of the Organisation'*	For *'Certification of a Product/Service'*
• Track record of organisation footprint calculations, reduction plans, reduction strategies, reduction implementations, climate policies, etc.	• Track record of product/service footprint calculations, reduction plans, reduction strategies, reduction implementations, climate policies, etc.

CNG Training

Provable through:

- Certificate Anthesis Training

4. Participation in Anthesis Training Programme.

Formal agreement

No need to share with

5. CO and CC have signed a formal agreement or contract, including the content described in ~~Anthesis~~ section 3.2, step 2, as a minimum.

Table 16: Eligibility criteria for Footprint Calculators

3.2 Eligibility criteria for Certification Bodies (CBs)

CBs shall formally apply -as an organisational entity- to become an eligible CB. CBs may choose their certification scope(s) themselves, i.e. 'organisation certification' and/or 'product/service certification.' Only CBs meeting the eligibility criteria below for their chosen scope(s) that are formally endorsed by Anthesis may conduct audits and issue certifications for the Climate Activator Certification Programme.

Account Manager	
Provable through: • CV with contact details and • Certificate Anthesis Training	1. A dedicated account manager is appointed (employed by the CB) to be responsible for central account management of (prospective) COs and responsible for the CB's adherence to all rules and processes described in this Assurance Protocol. This person has attended the Anthesis Training. NOTE: This person is not responsible for the certification decision itself
Accreditation	
Provable through: • Valid accreditation certificate	2. Valid accreditation for the CB's chosen certification scope(s), issued by an Accreditation Body that is an IAF Member or ISEAL Code compliant member: For *'Certification of the Organisation'*: • ISO 14065 or ISO 17021 with relevant sub-scopes[26] For *'Certification of a Product/Service'*: • ISO 14065 or ISO 17065 with relevant sub-scopes[27] *3.* The CB shall organise all its processes and activities for the Climate Neutral Certification Programme in accordance with ISO 14065. In addition, the CB shall establish competent teams as defined in ISO 14065 and ISO 14066.
Experience	
Provable through: • Log of CB's involvement in carbon-related activities, filled in as per Anthesis' Log Template	4. CB can demonstrate solid experience and a track record in (validation and/or verification of) carbon foot printing, emission reductions and offsetting, either as an auditing body, technical advisor or project contributor.
Formal agreement	
Also owned by CNG	5. The CB and ~~Anthesis~~ have signed a Memorandum of Understanding and/or Framework Agreement.

Table 17: Eligibility criteria for Certification Bodies

3.3 Eligibility criteria for secondary reviewers and auditors

Secondary reviewers and auditors shall formally apply (as individuals), either for the scope 'certification of organisation,' 'certification of a product/service' or both. Individuals can be endorsed either as a secondary reviewer, auditor or both, however, the individual shall never perform both roles for one (1) (prospective) CO during one (1) verification and certification cycle (to comply with the Four-eyes principle). In addition, to assure impartiality and good auditing quality, the CB shall ensure auditor rotation after three (3) consecutive years, meaning the same auditor can conduct a maximum of three (3) consecutive audits for the same CO, except for countries where the CB has less than twenty (20) (prospective) COs.

Only auditors and secondary reviewers meeting the eligibility criteria below for their chosen scope(s) who are formally endorsed by Anthesis may conduct audits and issue certifications for the Climate Activator Certification Programme.

[26] Currently, Anthesis accepts any sub-scope and reserves the right to alter this when conducting a full revision of the Standard
[27] Idem

Knowledge of other standards	
Can be proven by: • certificate of attendance of training on the requested standard/ norm or • personal interview with Anthesis (request here)	For both secondary reviewers and auditors: 1. Proven knowledge of ISO 14064-3; 2. Proven knowledge of GHG protocols, i.e., GHG Corporate Standard and GHG Corporate Value Chain (Scope 3) Standard; 3. Depending on the certification scope, proven knowledge of: *For 'Certification of the Organisation'*: • ISO 14064-1 *For 'Certification of a Product/Service'*: • GHG Protocol Product Life Cycle Standard • PAS 2050 or ISO 14044, ISO 14040 and ISO 14067 • PEFCRs • The major GHG emission sources in the supply chain of the certified product or service
Relevant work experience	
Can be proven by: • CV with work experience details and • Audit log, listing all relevant past audits, filled in as per CNG's Template	4. Proven relevant work experience: • For secondary reviewers: min. 10 relevant audits* + 5 certification reviews (acting as certifier, approver or secondary reviewer for any other scheme). • For auditors: min. 5 relevant audits*. * Relevant audits are audits focussing on the verification of carbon footprints, audits for other ICROA approved carbon schemes or programmes or audits validating offset or inset projects that meet ICROA criteria. In agreement with Anthesis, audits in the role as observer or when being supervised may also be deemed relevant.
CNG Training	
Can be proven by: • Certificate Anthesis Training and CB alignment meetings	5. Participation in Anthesis the Training Programme and subsequent CB alignment meetings.
Formal agreement	
No need to share with Anthesis	6. Formalised working relationship between the CB and the secondary reviewer/auditor documented in a contract: • Secondary reviewers shall have a long-term relationship with the CB and/or be directly employed by the CB. • Auditors may be directly employed by the CB, may act freelance or may be temporarily hired via other CB or inspection body.
Language skills and understanding of CO's context	
Can be proven by: • CV with language details and • personal interview with Anthesis staff	7. Understands the Client's context: • Secondary reviewers must be able to read and understand the CO's compliance evidence (data sets and documentation). * • Auditors, for which the same applies as for a secondary reviewer, must also be capable of conducting the audit in a language that is familiar to the (prospective) CO and auditor* AND has good knowledge of the (prospective) CO's sector (industry regulation and competitor trends) to make a fair judgement about (prospective) CO's organisational and operational boundaries and its ambitiousness. * (online) translation tools are permitted.

Table 18: Eligibility criteria for secondary reviewers and auditors

4 Oversight Mechanism

4.1 CB performance monitoring

Eligible CBs are expected to have a valid ISO 17065, ISO 17021 and/or ISO 14065 accreditation, depending on the chosen certification scopes (see section 3.2). To complement this proxy accreditation, CNG applies the below additional oversight activities:

A) Firstly, eligible CBs shall annually assess their performance composed of an internal audit + management review against ISO 14065 and ISO 14066 for all processes and activities related to the Climate Activator Certification Programme (see section 3.2, point 3). To be included in the scope of the assessment are all COs for which the CB issued a (positive or negative) certification decision in the previous year (X). The outcome of this assessment is shared with Anthesis no later than the 31st of January of year X+1. Anthesis reserves the right to develop a mandatory template for this assessment. Points of attention during this assessment are given non-exclusively below.
   - Competence: the CB shall periodically review the competence and performance of its auditors and secondary reviewers involved in the Climate Activator Certification Programme. The performance evaluation findings and the actions taken following performance shortfalls of all staff members shall be documented in a 'Competence and Performance Plan.'
   - Correct execution of procedures: Based on a sample of COs (using the square root method, see section 2.6) the CB shall review if it has adequately adhered to all sections of chapter 2 of the Assurance Protocol.
   - File management and control: Based on a sample of COs (using the square root method, see section 2.6) the CB shall review the completeness of COs files, including all evidence substantiating NCs and their resolutions, compliance with criteria and the certification decision.

B) Secondly, each CB undergoes an Annual Performance Review conducted by a 'Anthesis reviewer' and based on the CB's own assessment, comprising:
   - a CB office audit to check adherence to ISO 14065 and ISO 14066 for verification and certification activities applicable to the Climate Activator Certification Programme (see section 3.2, point 3).
   - a (max.) 10% sample check of audit results and certification decisions to check the overall performance of the CB, including the performance of the auditor and secondary reviewer. The sample is selected by Anthesis based on a risk assessment of COs. This check can be done in the form of:
     a) 2% - Parallel or shadow audits to check if the findings and conclusions of the auditor and secondary reviewer were accurate.
        - Shadow audit » CNG's reviewer joins an audit and observes the performance of the CB's auditor.
        - Parallel audit » CNG's reviewer conducts the same audit within one (1) month of the CB's auditor (so that results are similar).
     b) 4% - Desk review of audit results and certification decisions. either before or after the CB shares the final audit report with the CO, to check whether: the audit findings are accurate (for the evidence gathered); NCs were properly addressed and resolved; the review was done properly by the secondary reviewer, etc.
     c) 4% - Random system checks of the CO's account information in the 'Information Management System' e.g., to check whether: all compliance evidence is present; the verification and certification timeframes were adhered to; the CO shows sufficient reduction improvement over time.

C) Finally, each eligible CB is required to participate in periodic 'CB Alignment Sessions', organised by Anthesis e.g. to discuss client cases, reoccurring compliance challenges, criteria that are subject to multiple interpretations, topics that require consensus decision-making, CNG's observations, or any other topics CBs or Anthesis want to discuss as to how to judge certain situations.

Anthesis maintains a file for each eligible CB to record findings on CB performance as well as the performance of CB staff (auditors and secondary reviewers) resulting from the above oversight activities. This file is periodically updated and discussed with CBs in case performance improvements are required. Where no improvements are noticed within the agreed timeframe between CNG and CB, Anthesis reserves the right to issue sanctions, which can eventually lead to disqualification of CB staff or disqualification of the CB entirely. Anthesis aims to develop a sanction system for this with key performance indicators for CBs and their staff to be enforced in the case of repetitive performance issues.

4.2 Information Management System

Another means of adding credibility to the Climate Activator Certification Programme (and to measure impact) are through a reliable Information Management System to captures factual data on:

A) the compliance status of COs as well as their improvements achieved over time.

B) the actual process of verification and certification demonstrating adherence to this Assurance Protocol by all parties involved.

C) performance of CCs and CBs (and their staff).

Anthesis intends to make use of an Information Management System composed of two (2) 'modules':

Module 1 - (prospective) CO Accounts: Used to manage the entire verification and certification process to log compliance evidence and to keep track of CO's performance, e.g.:

System activity	Activity owner	Data output
Contract management	CO and Anthesis	Programme fee, consultancy assignments
Quotation process and contract management	CO and CB	Signed audit contract, specifying audit duration (and fees)
Documentation management + recording of evidence	CO (and CC)	All core audit documents, records and evidence demonstrating compliance with the Standard (see section 2.3)
Self-assessment	CO	Assessment checklist + internal records + evidence
Pre-assessment	CC	Assessment checklist + internal records + evidence
Logging of reduction achievements	CO	Records of reductions achieved benchmarked against the Annual Reduction Target
Audit execution, including recording of compliance results and NCs + issuance of certificate	CB	Compliance checklist + all evidence + documentation how NCs were resolved + signed audit report + certificate of compliance

Table 19: Data management activities – Module 1

Module 2 - Third Party Accounts: Used to endorse CBs and their staff and to keep track of CB performance (and CC performance):

System activity	Activity owner	Data output
Endorsement process of CBs and individual staff members	CB and Anthesis	Evidence of compliance with eligibility criteria
Contract management	CB and Anthesis	Signed MoUs/Framework agreements between CB, FC and Anthesis
Oversight management	CNG	Performance results of CB and its staff (as per pre-defined KPIs)

Table 20: Data management activities – Module 2

When all steps of the verification and certification process are handled and recorded in the system the system forms the basis of CNG's Monitoring, Evaluation and Reporting System, i.e:

- Review if Anthesis, COS, CCs and CBs adhered to the prescribed timelines of the verification and certification process.
- Record CO's compliance status for each individual criterion of the Standard and upload supporting evidence (e.g., during a self-assessment, pre-assessment or during the audit).
- Log exceptions issued.
- Record CO's GHG Reduction Plans and record future projections.
- Review COs' year-after-year (internal) reduction results and progress i.e., if targets were achieved in accordance with the baseline, Review of (potentially future) shortcomings (e.g., through a dashboard functionality).
- Review the number of NCs, improvements made, and lessons learned.
- Record evidence of CB's compliance for their respective eligibility criteria.
- Review the number of CB performance issues and sanctions issued towards CBs. In

addition, the system can:

- be interfaced with external databases (e.g., blockchain or track and trace systems for certified products).
- generate a public list of all COs (with a summary of their certification results).

5 Other Principles

5.1 Compliance with existing regulation

Anthesis strives to offer an ambitious and feasible programme that makes an impact and can serve as an example for international climate policymaking. In this regard, (prospective) COs, CCs and CBs are aware of and comply with existing regulations (e.g. (inter)national laws and sector agreements). Should these prevail in stringency over Anthesis' rules or requirements (defined in any of the programme documents), (prospective) COs, CCs and CBs adhere to these more stringent regulations.

5.2 Impartiality

The Climate Activator Certification Programme design aims to mitigate potential impartiality issues and conflicts of interests (where possible) (see figure 2). The four-eyes principle between auditors and secondary reviewers, the clear separation of roles for the verification certification process activities (consultancy support versus verification of compliance), and the additional oversight mechanisms for certain activities (e.g. ICROA oversees Anthesis' footprint and offsetting activities) all foster impartiality.

CBs, CCs and Anthesis are expected to fulfil their roles to the highest ethical standard. They shall not carry out any activities that may affect their impartiality or lead to potential conflicts of interest (whether real or perceived). Should such a situation (potentially) arise, or should CBs, CCs, COs or any other stakeholder have any doubts or concerns, this shall be discussed immediately with Anthesis (certification@anthesisgroup.com).

5.3 Confidentiality

CBs, CCs and Anthesis shall strictly observe and respect the confidentiality of information and records shared for or resulting from the verification and certification process. These records and documents may only be shared with third parties if written consent from the (prospective) CO, the CC (if applicable) and the CB is given. However, as required by the ISEAL Assurance Code vs 2.0 (Clause 6.3.1), Anthesis reserves the right to announce COs in the public domain and to disclose the CO's certification status (see criterion 5.1 of the Standard) as well as the brand names of certified products or services (see Trademark & Claims Policy, section 1).

5.4 Responsibility to protect the integrity of Anthesis

Should a CC, CB or any other stakeholder suspect or finding a (potential) scoping or compliance issue or any other (potential) NC outside the regular certification cycle timeframes that might compromise the integrity of Anthesis or the credibility of the Climate Activator Certification Programme, this party shall inform CNG of its findings immediately (certification@anthesisgroup.com). A documented case study to investigates the actions to be taken will follow.

5.5 Complaints mechanism

Anthesis has a Complaints Mechanism to transparently facilitate fair resolutions to issues of dispute, concerns or complaints and prevent reoccurrence. A stakeholder submits a formal complaint following Anthesis' Complaints Procedure, which can be against Anthesis, a (prospective) CO, an eligible CB or a competent CC, providing the issue be about compliance with or adherence to CNG's criteria or rules documented in the Core Programme Documents (namely being the Standard, Assurance Protocol or Trademark & Claims Policy). The complaint may not be about contractual obligations agreed between COs and CCs or CBs, nor can claims be submitted to Anthesis for financial compensation.

5.6 Fees

Anthesis strives to offer a programme that keeps the cost of verification and certification reasonable for COs, yet at the same time generates sufficient revenue for Anthesis and third parties (i.e., CBs and CCs) to stay committed. Annexe 1 provides an overview of potential fees applied currently and fees that may apply in future.

5.7 Disclaimer

Anthesis reserves the right to amend this Assurance Protocol at any time and following the ISEAL Codes of Good Practice. If changes occur, a grace period will apply allowing COs sufficient time to implement changes.

Annexe 1: (Potential) Fee Structure

Fee:	Charged by:	Charged to:
Programme fee *e.g. giving the CO the right to use trademarks and to make claims*	Anthesis	CO
OPTIONAL: Consultancy Support *e.g. technical support to become compliant with the Standard*	CC	CO
Offsets (optional) *e.g. purchase of eligible offset credits*	Anthesis or another broker	CO
Insetting projects (optional) *e.g. development of inset projects*	CNG or other entity	CO
Audit fees + fees for interim reviews	CB	CO

Other potential fees are:

Fee:	Charged by:	Charged to:
Training and endorsement of competent CCs *e.g. giving the right to offer consultancy support to* Anthesis *Clients*	Anthesis	CC
Training and endorsement of eligible CBs (and staff) *e.g. giving the right to verify and certify* Anthesis *Clients*	Anthesis	CB
Use of certain technologies developed or owned by CNG *e.g.* Anthesis' *Information Management System*	Anthesis	User

Table 21: (Potential) fee structure

Anthesis Group	**Climate Activator Certification Programme**
www.anthesisgroup.com	www.climateactivator.com
Arthur van Schendelstraat 650	certification@anthesisgroup.com
3511 MJ Utrecht	+31 30 232 6175
The Netherlands	Follow us on LinkedIn