

SUSTAINABILITY. SIMPLIFIED.

Checklist for QES supporting **declaration of commitment** to carbon neutrality:

1	Who is responsible for collecting data, evaluating, preparing, communicating, and maintaining the declaration?	
2	What is the entity the declaration will relate to?	
3	What is the subject of the declaration? (Including purposes, objectives, or functionality). Is this rational and within context? What are the boundaries of the subject? Are all activities material to the subject considered?	
4	Is the subject part of an organisation, or a specific site / location? (Treat as individual purpose, objectives, and functionality).	
5	What scope options have been chosen?	
6	What date is the entity planning to achieve carbon neutrality, and maintain for how long?	
7	What methodology have you chosen to use and why? Has this stayed in keeping with PAS 2060?	
8	What is the total carbon footprint excluding offsets?	

Checklist for QES supporting **declaration of commitment to carbon neutrality** (continued):

9	Have all GHG emissions been included and converted into tCO ₂ e?	
10	Have GHG emissions contributing to more than 1% of total emissions been categorised into scope 1, 2 & 3? Have any exclusions been justified and documented? Have 100% of all relevant scope 1 & 2 emissions been included?	
11	Have any necessary estimations been fair and honest, avoiding underestimating?	
12	Have at least 95% of total emissions been accounted for? (Where a single source contributes more than 50% of the total emissions, the 95% threshold applies to the remaining sources of emissions).	
13	For organisations – are the boundaries true and fair to the entire organisation, and inclusive of all core activities? Are any exclusions documented? Has the equity share or control approach been used?	
14	For products / services – have all scope 3 emissions been included? (Lifecycle needs to be taken into consideration)	
15	What data methods were used? (E.g. primary or secondary). Which measuring unit was applied, and in what period? Have all sources of data been identified? (Using national government publications where possible, and international / industry guidelines when not).	
16	Have assessments of uncertainty been conducted and documented? (This can be a qualitative description or quantitative assessment is available).	
17	Carbon management plan – Has a statement of commitment been made with set timescales, and targets of GHG emission reductions? (Including baseline date, first qualification date, and first application period). Is the plan documented, including assumptions and justifications? Has an offset plan been included?	
18	What process is in place to review target performance and set corrective action?	
19	Has any historic GHG emissions data (prior to the baseline date) being used?	
20	Has the historic period dates been included?	
21	Has this data been calculated using the same methodology?	
22	Has the assessment of this historic reduction been made in line with PAS2060?	
23	Has the reporting of historic reductions claimed in parallel with total reductions?	
24	When the declaration of commitment has been renewed without declaration of achievement, has this been recorded?	
25	Have you included the type of conformity assessment? (NQA provide independent third party).	
26	Review – Is the QES dated and signed by a senior representative? Is the QES made publicly available including references to information? Is the QES reviewed as necessary?	

Checklist for QES supporting **declaration of achievement** of carbon neutrality

1	What standard and methodology has been determined for GHG emissions reduction? Has this stayed in keeping with PAS 2060? Has this choice been justified? (The methodology used to quantify reductions shall be the same as what's used to quantify the original carbon footprint. If an alternative methodology is available that would reduce uncertainty consistent then this may be used provided the original carbon footprint is re-quantified to the same methodology, for comparison purposes. Recalculated carbon footprints shall use the most recently available emission factors, ensuring that for comparison any change in the factors used is considered).	
2	How have reductions been achieved? (Including assumptions and justifications).	
3	Can confirmation be made that there have been no changes to the definition of the subject?	
4	What is the actual reduction achieved as a percentage in absolute and intensity terms?	
5	What is the baseline / qualification date?	
6	What is the economic growth rate percentage for the application period? (Used as a threshold for recognising reductions in intensity terms).	
7	Are there any circumstances where a GHG reduction in intensity terms is accompanied by an increase in absolute terms for the subject? Has this been justified if so?	
8	Offsets – What standard and methodology have been used to achieve carbon offset? Are the credits genuine reductions? Have the offsetting projects met the criteria of additionality, permanence, leakage and double counting? Have the carbon offsets been verified by an independent third party verifier? Have the credits only been used after the reduction has taken place? Have credits from carbon offset projects been retired within 12 months of achievement declaration date? Have credits from offset projects provided necessary information publicly, and been stored and retired in an independent and credible registry?	
9	Offset documentation – Which GHG emissions have been offset? What is the actual amount of carbon offset, including the type of credits and projects involved? What is the number and type of carbon credits used, and the period of their generation? Where is the evidence of the credit retirement? (For events, 36 months may replace the standard 12 months, but this must be justified including any legacy emission savings).	
10	What is the type of conformity assessment? (NQA provide independent third party)	
11	Have statements of validation where declarations of achieving carbon neutrality are validated by a third party certifier or second party organizations been included?	
12	Review – Is the QES dated and signed by a senior representative? Is the QES made publicly available including references to information? Is the QES reviewed as necessary?	

Checklist for **QES general importance** – entities must ensure that the QES ...

1	Does not suggest a reduction which does not exist, either directly or by implication.	
2	Is not presented in a manner which implies that the declaration is endorsed or certified by an independent third party organization when it is not	
3	Is not likely to be misinterpreted or be misleading as a result of the omission of relevant facts.	
4	Is readily available to any interested party.	

