



Planet Mark Net Zero Certification Scheme

Rules, Procedures and Management

Version History

Version	Date	Comments
1.0	29 Jan 2025	<p>Supersedes Planet Mark Business Certification Scheme Rules, Procedures and Management V2.0 June 2024</p> <p><i>(Planet Mark Business Certification Scheme Rules, Procedures and Management V.2 (Jun2023) and V1.5 (Feb2023) of these Rules may be used -upon Planet Mark approval- for a transitional period of 12 months following the publication of this version)</i></p> <p>Editorial changes throughout report to reflect the new 4 level Planet Mark certification and to provide clarification in various areas.</p> <p>Material changes/ additions: Section – Certificate valid to date Section 7- Certification levels and requirements Section 8 – Data Quality Assessment, Boundary Assessment, Net Zero Progress Assessment Annex1 -Certification Mark</p>

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1. Introduction

This document defines the rules and processes that underpin the operation of the Planet Mark Net Zero Certification Scheme. It is primarily intended for use by parties implementing this Certification Scheme, including Planet Mark Assessment Bodies, Planet Mark staff, and members of the Certification Governance Board.

The underlying purpose of this Certification Scheme is to enable organisations to address climate change, achieve a successful net zero transition and become more socially responsible. All parties involved with this Certification Scheme are encouraged to help Members in this endeavour.

The Planet Mark Net Zero Certification Scheme recognises the commitment to continuous improvement, measuring and reducing a Member's GHG emissions.

The following are the objectives for the outputs from carbon emissions (CO_{2e}) measurement, which inform our system and process:

- To provide certification for measuring carbon and achieving improvement targets.
- **To enable carbon reduction**
- **To provide useful information for engaging stakeholders** through carbon footprint analysis which can be used in communications.
- **To encourage data improvement** by establishing data quality accuracy ratings and setting improvement targets against them.
- **To create transparency** by measuring and reporting the organisation's carbon footprint and boundary in the public domain and publicly setting commitments for improvement.
- **To address wider impacts** by including qualitative information to support improvement activities which are not reflected in the carbon footprint measures.

Planet Mark also helps its Members to increase their social value, helping to answer questions such as *'What has a greater financial contribution to society; your team volunteering to do a beach clean-up or a director providing pro bono advice to a charity?'*

To quantify this, Planet Mark calculates a financial value for social activities which give Members a way to strategically improve their value over time. This type of reporting demonstrates a holistic and truer measure of a Member's contribution to society and improves trust with employees, investors, and customers. ([More information on Social Value in section 8](#))

The overall intention of Planet Mark Certification will be to provide a consistent pathway for organisations of all sizes and sectors to progress on their journeys to net zero. Within this pathway, Business Certification is the first step for organisations getting started on the journey, but they will be encouraged and supported to progress onwards through Net Zero Committed, Net Zero Aligned and, ultimately, Net Zero Achieved..

2. Scope

This document is Planet Mark's standard for the operation of the Planet Mark Net Zero Certification Scheme; it contains the rules and procedures for the management and operation of this Certification Scheme.

3. Normative References

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

- **ISO 14064-3:2019**
Specification with guidance for the validation and verification of greenhouse gas assertions.
- **National TOMs Measurement Framework**
Published by the UK National Social Value Framework.
- **PAS2060:2014**
Specification for the demonstration of carbon neutrality.
To be retired and replaced by ISO 14068 in January 2025.
- **Streamlined Energy and Carbon Reporting (SECR)**
Implemented by The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018.
- **World Organisation Council for Sustainable Development (WBCSD) & World Resources Institute (WRI) Greenhouse Gas Protocol Corporate Standard (2004).**
- **The GHG Protocol: A corporate reporting and accounting standard**
Published by the World Organisation Council for Sustainable Development (WBCSD) & World Resources Institute (WRI).
- **SBTI Net Zero Corporate Standard**

4. Terms and Definitions

For the purposes of this document, the following terms and definitions apply:

- **Applicant Member**
A Member working towards certification under this Certification Scheme. Also referred to as Member (see Member definition below).
- **Associate Member**
A business who has not purchased or has not purchased for them an annual membership or a Certification product with the Planet Mark but under exceptional circumstances has been approved by the CGB to be a Member.
- **BEIS**
Department for Business, Energy & Industrial Strategy. BEIS existed until 2023 when it was split to form the Department for Business and Trade (DBT), the Department for Energy Security and Net Zero (DESNZ) and the Department for Science, Innovation and

Technology (DSIT).

- **Business**

Any type of organisation, including companies, partnerships, charities, educational institutions, not for profit and public sector organisations.

- **Certification Governance Board (CGB)**

The Planet Mark forum which governs this Certification Scheme.

- **Certification Reporting Period**

The 12-month period for which the carbon footprint and social value are reported.

- **Certification Scheme**

Planet Mark Net Zero Certification Scheme, as defined in this document comprises of four levels of certification:

Level 1: Planet Mark Certified Business.

Level 2: Planet Mark Certified Net Zero Committed,

Level 3: Planet Mark Certified Net Zero Aligned,

Level 4: Planet Mark Certified Net Zero Achieved

- **Certified Member**

A Business which is currently certified under this Certification Scheme. Also referred to as a Member.

A Certified Member can make use of both the Planet Mark logo and the Mark.

- **Certification Mark**

The Mark, as defined in [Annex 1](#), which may be used by Members certified under this Certification Scheme. Also referred to as the Mark, logomark, badge or as Planet Mark Certified logomark.

- **Confidential Information**

Confidential Information includes all information submitted to Planet Mark or the PMAB under this Certification Scheme, but shall not include information which:

- Is generally known in the public domain.
- Has been generally disclosed in the public domain through no fault of Planet Mark or the PMAB.
- Has been made available to Planet Mark or the PMAB prior to the conclusion of this Agreement.
- Is required to be released by law.
- This Certification Scheme requires to be in the public domain. For example, the name of the Member and the Planet Mark Certificate.
- Is independently developed by Planet Mark or the PMAB without recourse to the Confidential Information.
- The Member agrees with the Planet Mark or the PMAB should be made publicly available (e.g. for the purpose of responding to complaints).
- Is anonymised data to be used by Planet Mark for statistical and predictive purposes.

- **Data Sources**

The sources of the information supplied by a Member to the **Planet Mark Assessment Body (PMAB)** to demonstrate compliance with this standard (see Primary Data and Secondary Data below).

- **Decertified Member**
A Member which did not meet recertification criteria and is no longer certified under this Certification Scheme but retains access to Planet Mark resources for a limited period of time ([Termination of Certification](#))
- **DESNZ**
Department for Energy Security and Net Zero (DESNZ). In February 2023 replaced BEIS and is now overseeing the government conversion factors for greenhouse gas reporting.
- **Financial Control Approach**
The approach to defining the Organisational Boundary which requires organisations to report on those emissions arising from operations over which they have financial control and benefits.
- **Intensity Measure**
A ratio of carbon emissions to another business metric, for example tCO₂e per employee. Common intensity measures include per employee, by turnover, per function or service, per sales, per unit produced. Annual carbon reduction required for certification can be in absolute carbon or carbon per intensity.
- **Lapsed Member**
A former Member which is no longer certified under this Certification Scheme, nor is paying for annual membership and has no access to the resources available to Members ([Termination of Certification](#)). Can be also called Non Member.
- **Member**
A Member is a Business who has purchased, or had purchased for them, an annual membership package or in exceptional circumstances, has been approved by the CGB to be a Member. Memberships are to be renewed annually.

Depending on their stage in their certification journey Members can also be referred to as Applicant Members, Certified Members, Decertified Members or Associate Members.

Depending on their membership package Members can work towards different levels of certification.

All Members can make use of the Planet Mark Logo but only Certified Members can use the Mark.

- **Member Benefits**
Benefits released to Planet Mark Members upon sign up and thereafter on an annual basis. These include access to the Member Area where they can access communications materials (i.e. Social Media Assets, Website copy, Planet Mark Logo, Certification Mark) relevant to their certification stage.
- **Membership Packages**
Planet Mark Membership renews annually and it includes the Planet Mark Net Zero Certification programme at whichever level is appropriate to each organisation

There are 5 membership packages:

Package 1a: Planet Mark Certified Business

Package 1b: Planet Mark Certified Business (Advanced)

Package 2: Planet Mark Certified Net Zero Committed

Package 3: Planet Mark Certified Net Zero Aligned
Package 4: Planet Mark Certified Net Zero Achieved

- **Net Zero Programme**
Planet Mark's suite of services designed to help Members achieve net zero. It consists of: Measurement of Scope 1,2,3 emissions, target setting, strategy and reduction planning, stakeholder and supplier engagement, governance, progress reporting and certification.
- **Non Member**
Any business who does not meet the Member criteria as defined above. Includes Prospects and Lapsed Members
- **Operational Control Approach**
The approach to defining the Organisational Boundary which requires organisations to report on those emissions arising from operations over which they have operational control.
- **Operational Boundary**
The definition of the scope of direct and indirect emissions for operations that fall within an organisation's established organisational boundary. To establish operational boundary organisations need to:
 - Identify emissions associated with their operations
 - Categorise them as direct or indirect emissions
 - Choose the scope of accounting and reporting for indirect emissions
- **Operations Committee (OpCo)**
The board-equivalent senior leadership body within Planet Mark.
- **Organisational Boundary**
The operations that an organisation owns and controls.

The businesses and operations that constitute the company for the purpose of accounting and reporting GHG emissions.

Companies set their organisation boundary using either the equity approach, the financial control approach or the operational control approach.

A full organisational boundary for carbon reporting should align with the company's financial reporting.
- **Planet Mark**
A trading name of Planet First Limited.
- **Planet Mark Assessment Body (PMAB)**
An organisation which has been approved by Planet Mark to perform assessment activities under this Certification Scheme (including Planet Mark itself).
- **Planet Mark Certificate**
The certificate produced by Planet Mark to attest compliance with the requirements of this Certification Scheme.

- **Planet Mark Measurement Report**
The report produced by the PMAB to show that a Member complies with the carbon footprint measurement requirements of this Certification Scheme.
- **Primary Data**
Actual and evidenced data from meter readings, purchase invoices and receipts, supplier reports and other direct consumption documentation (data collected directly from its source).
- **Secondary Data**
Data that has been manually collated and is undocumented or unverifiable. It could contain data that came from primary sources, estimated data and/or manipulated data.
- **Terms of Reference**
The Terms of Reference of this Certification Governance Board (CGB) describe the rules and procedures which govern the operation of the CGB.
- **Transition Plan or Net Zero Transition Plan**
A bespoke plan which is the overarching strategy for the Member to implement to achieve net zero. It includes information on overall business ambition, governance structure and decarbonisation actions.

Aligned with the principles of the Transition Plan Taskforce (TPT) Disclosure Framework. (The Transition Plan Taskforce (TPT) was launched in April 2022 to develop the gold standard of climate transition plans.)

The Plan needs to be reviewed every 4 years.

- **Valid Transition Plan**
By 'Valid' we mean TPT Aligned, reviewed every 4 years and still fit for purpose considering the member's net zero ambition and progress and potential changes to the Member's boundary, business model, business structure or baseline emissions
- **Valid Net Zero Baseline**
Aligned to the principles of GHG Protocol and SBTi Corporate Net Zero Standard. Baseline will need to be recalculated in instances such as organisational or operational boundary change merger, acquisition or divestment, error, methodological improvements or changes to the base year emissions methodology
- **Valid Net Zero Target**
By 'Valid' we mean still fit for purpose considering the member's net zero ambition and progress and potential changes to the Member's boundary, business model, business structure or baseline emissions

5. Operation and Management of this Certification Scheme

This Planet Mark Certification Scheme is owned and operated by Planet Mark (a trading name of Planet First Limited).

Planet Mark operates its own PMAB under this Certification Scheme and may also choose to appoint other PMABs.

In all cases the ownership of this Certification Scheme and the copyright in all Certification Scheme documentation remains with Planet Mark.

5.1 Governance of this Planet Mark Certification Scheme

The CGB is responsible for, and has oversight of, all elements of this Certification Scheme. These responsibilities include:

- Approval of documents for the Certification Schemes, including those that describe the procedures, methods, guidelines, and tools used for certification.
- The assessment procedures for PMABs and the appointment of PMABs.
- Providing interpretation and clarification of the requirements for the Certification Schemes and maintaining a reference list of these interpretations and clarifications.
- Ensuring the Certification Schemes comply with all appropriate legislation and are operated in an impartial manner.
- Oversight of the complaints and appeals process.

5.2 Membership of the Certification Governance Board

The members of the CGB are appointed by the OpCo.

The CGB comprises a minimum of three members, of which at least one must **not** be an employee of Planet Mark.

The members of the CGB will appoint a Chair, who has responsibility for reporting to the OpCo.

5.3 Operation of Certification Governance Board

The CGB operates according to agreed Terms of Reference. These Terms of Reference are approved by the OpCo.

The CGB reports to the OpCo which has the ultimate responsibility for the governance of this Certification Scheme.

5.4 Review of Certification Scheme Operation

This Certification Scheme will be reviewed by the CGB on an annual basis to ensure continual improvement and to ensure it is being applied in a consistent manner. The CGB will take into account feedback from stakeholders in its review.

The CGB will decide if additional ad-hoc review meetings are required; for example, if there are significant changes in industry best practice, policy changes, market trends and sector specific requirements that merit short term changes to certification policies and assessment criteria.

The CGB will report to the OpCo on, at least, an annual basis.

5.5 Changes in Specified Requirements

The CGB shall monitor the development of the standards and other normative documents which define the specified requirements used in this Certification Scheme. Where changes in these documents occur, the CGB shall identify the necessary changes to this Certification Scheme and manage the implementation of the changes (e.g. transition period) by the PMABs, clients and, where necessary, other stakeholders.

5.6 Updates to this Certification Scheme

The CGB will manage updates to this Certification Scheme based on the output of the annual and ad-hoc reviews performed under clause 4.2.4.

Any updates to this Certification Scheme shall be proposed by CGB and submitted to the OpCo for approval.

5.7 Access to this Certification Scheme

This Certification Scheme is open to all Members subject to discretionary exclusion if the main activities undertaken by the organisation are considered overly detrimental to the health of people or the planet.

The decision on the acceptability of a business for certification under this Certification Scheme resides with Planet Mark.

Planet Mark maintains a list of market sectors in from which a Member would typically not be acceptable for certification under this Certification Scheme. This list is available from Planet Mark on request.

5.8 Mechanism for Ensuring Impartiality

This Certification Scheme is committed to safeguarding against conflicts of interest, prejudice, favouritism, or bias that could result in a harmful or damaging influence on the certification activities.

The CGB and all PMABs must demonstrate adequate knowledge of processes and procedures to ensure certification is performed objectively.

Planet Mark must ensure impartiality between its PMAB and other activities.

5.9 Confidentiality

Planet Mark will take measures to ensure that all Confidential Information submitted under this Certification Scheme is treated as confidential.

The contracts between Planet Mark and its staff, contractors and any PMABs will include appropriate confidentiality requirements.

5.10 Appointment and Management of Assessment Bodies

Planet Mark appoints PMABs to perform the assessment activities required by this Certification Scheme.

Planet Mark operates a recognition program based on international standards to allow external organisations to be recognised as PMABs.

Assessment criteria are defined by Planet Mark and the assessment shall be performed by Planet Mark or a recognised accreditation body that has been appointed by Planet Mark to undertake this work.

Planet Mark maintains its own PMAB which shall also comply with this Certification Scheme requirements. Any further PMABs appointed by this Certification Scheme will be listed on Planet Mark's website.

Organisations that are interested in joining this Certification Scheme should contact Planet Mark.

5.11 Contracts

Contracts are essential documents for defining the rights, responsibilities and liabilities of the various parties involved in this Certification Scheme.

The following agreements shall be in place before any business undertakes certification activities:

- Between the Planet Mark and the PMAB
- Between the PMAB and the Member

5.12 Outsourcing & Subcontracting

PMABs may use subcontract personnel provided they are legally contracted to the organisation and are covered by the accreditation requirements.

PMABs may only subcontract assessment activities to third parties if these third parties have been assessed and are covered by the PMAB appointment process.

5.13 Resource Requirements

All parties involved in this Certification Scheme shall manage and maintain the resources required for the successful operation of this Certification Scheme, including impartiality, the competence of the personnel (internal and external), evaluation resources, and the use of subcontractors.

5.14 Issuing Of Certificates

On completion of all certification requirements, the PMAB will produce a Planet Mark Certificate.

The Certificate is issued by Planet Mark, based on the measurement report submitted by the PMAB.

5.15 Content of Planet Mark Measurement Report

The Planet Mark Measurement Report shall be in the format defined by Planet Mark, using the official Planet Mark report template.

The template will be provided to PMABs as part of the appointment process.

The report will contain the following information:

Description of inventory boundaries:

- An outline of the Organisational Boundaries chosen.
- An outline of the Operational Boundaries chosen. If scope 3 is included, a list specifying which types of activities are covered.
- The reporting period covered.

Required information on emissions:

- Measured scope 1, 2 and 3 emissions, independent of any GHG trades such as sales, purchases, transfers, or banking of allowances.
- Separate total figures, including location-based and market-based methods for scope 2 figures, in the case of assessments applying the GHG Protocol Scope 2 Guidance (2015).
- Emissions data separately for each Scope.
- Emissions data in metric tonnes of CO₂ equivalent.
- Baseline year and an emissions profile over time.
- Appropriate context for any significant emissions changes that trigger baseline emissions recalculation (acquisitions/divestitures, outsourcing/insourcing, changes in reporting boundaries or calculation methodologies, etc.).
- Methodologies used to calculate emissions and references to calculation tools and emission factors used.
- Any specific exclusions of sources, facilities, and/or operations.
- Data quality assessment.
- Organisational Boundary assessment.
- Operational Boundary assessment

5.16 Content of Planet Mark Certificate

There is one certificate template for all levels of certification. The certificate includes the following information:

- Certification mark
- Years Planet Mark certified
- Rationale for certification
- Measured carbon footprint tCO₂e (location and market based)
- Measured carbon footprint tCO₂e per FTE or (other chosen intensity) (market based)
- Measured social value (if relevant)
- Measured social value per intensity (if relevant)
- Reporting organisational boundary
- Reporting operational boundary (i.e. Emission sources included)
- Reporting period

Informative Note: The Member's logo can only be displayed on the Certificate when it reflects the organisational boundary of the information covered by the Certificate. Therefore, Certifications including only a subsidiary or single site without their own unique logo cannot use a group-level logo, as this can be misleading and thus shall not be displayed.

5.17 Duration (Validity) of Certification

The Certificate represents the reporting year measured and certified by the Certification Scheme. It does not show an expiration/valid to date but it clearly states which 12 month reporting period has been certified.

5.18 Management and Retention of Records

This Certification Scheme requires that all records are retained for a period no less than 10 years, after which documentation may be deleted or destroyed.

Planet Mark may retain data for longer periods for use in an anonymised form analytical purposes.

PMABs will provide Planet Mark with a complete copy of the certification data and the Planet Mark Certification Report from each certification.

Informative Note: This provides this Certification Scheme with a backup copy of all certification documentation which will facilitate periodic audits of certification projects and analysis of trends in data.

5.19 Directory of Members

Planet Mark will maintain a public [directory of Members](#).

The directory will contain:

- Scheme Certificate
- Member's name
- Member's logo

Members will only be added to the directory once they have provided a high-resolution logo.

5.20 Complaints and Appeals Process

Should an Applicant, Member or third party wish to raise a complaint or appeal, they should contact Planet Mark emailing membership@planetmark.com.

Planet Mark aims to acknowledge any complaint or appeal within five working days. The acknowledgment will include an estimated investigation schedule.

Results of any investigation and associated issue resolution will be communicated via telephone or e-mail as appropriate.

5.21 Termination of Certification or Membership

Planet Mark may terminate membership of this Certification Scheme for any of the following reasons:

- Failure to supply the required data within the data submission deadline (16 weeks from data requested date)
- Failure to meet the certification requirements of any level
- Producing deliberately misleading or incomplete data.
- Failure to comply with all requirements of this Certification Scheme, as defined in this document and in any supporting documents produced by Planet Mark.
- Non-payment of this Certification Scheme or PMAB fees.
- Insolvency or material illegality by the Member.

5.22 Option to Become a Decertified Member

A Decertified Member is a Member which is no longer certified under this Certification Scheme because it did not meet recertification criteria in their current reporting period. For the duration of their annual Planet Mark Membership they retain access to Planet Mark member resources.

Applicable scenarios:

- Member paid annual membership fee and submitted data but did not achieve required reduction in emissions.
- Member paid annual membership fee but was unable to submit data due to enforced material change. (Note - Inability to submit data not justified by enforced material change will be reviewed on case-by-case basis)

A Decertified Member, may no longer claim to be a Certified Member but retains other benefits of being a Member, including access to the Planet Mark community and other any other relevant resources offered to Members. It cannot continue to make use of the Planet Mark Certified Mark.

On becoming a Decertified Member, the Member must comply with the requirement of [Member Responsibilities on Termination of Certification](#).

5.23 Lapsed Member

If a former Member is not eligible or does not wish to renew its annual membership it becomes a Lapsed Member.

The Lapsed Member must not claim to be a Certified Member, and loses all the benefits of being a Member, including access to the Planet Mark community and any other resources offered to Members.

On termination of certification, the Lapsed Member must comply with the requirement of

[Member Responsibilities on Termination of Certification.](#)

6. Operation of Planet Mark Assessment Bodies (PMABs)

As described in [Appointment and Management of PMABs](#), Planet Mark appoints PMABs to perform conformity assessment activities under this Certification Scheme.

The PMAB shall be a legal business, or a defined part of a legal business, such that the legal business can be held legally responsible for all its certification activities.

Each PMAB must demonstrate competence, consistent operation and impartiality when performing conformity assessments under this Certification Scheme.

The PMAB shall confine its requirements, evaluation, review, decision, and surveillance (if any) to those matters specifically related to the scope of certification.

6.1 Methods Used By The PMAB to Assess Conformance

6.1.1 Calculations by the PMAB

Where the PMAB performs the calculations required for certification (e.g. calculating the carbon footprint), the PMAB will:

- Perform these calculations in accordance with the requirements of the World Organisation Council for Sustainable Development (WBCSD) & World Resources Institute (WRI) Greenhouse Gas Protocol Corporate Standard (2015).
- Produce a Planet Mark Measurement Report in accordance with the requirements of section [Content of Planet Mark Measurement Report](#).

6.1.2 Verification of Third-Party Calculations

Where the PMAB verifies calculations produced by another organisation, the PMAB will

- Verify the carbon footprint calculations in accordance with ISO 14064-3: 2019 'Specification with guidance for the validation and verification of greenhouse gas assertions' using the "limited assurance engagements" criteria defined in ISO 14064-3.
- As part of the verification, perform a full or sampled check of the accuracy of the data calculations and a full or sampled check of the base data evidence (such as purchase records, invoices, electronic databases).
- Produce a Planet Mark Measurement Report in accordance with the requirements of section [Content of Planet Mark Measurement Report](#).

6.2 Requirement to Maintain Impartiality

Conformity assessment activities shall be undertaken impartially. The PMAB shall be responsible for the impartiality of its certification activities and shall not allow commercial, financial, or other pressures to compromise impartiality.

The PMAB shall identify risks to its impartiality on an ongoing basis. This shall include those risks that arise from its activities, from its relationships, or from the relationships of its personnel. However, such relationships may not necessarily present a PMAB with a risk to impartiality.

6.3 Confidentiality

The PMAB shall be responsible, through legally enforceable commitments, for the management of all Confidential Information obtained or created during the performance of certification activities. The PMAB shall inform the Member, in advance, of any Confidential Information it intends to place in the public domain.

When the PMAB is required by law or authorised by contractual arrangements to release Confidential Information, the Member or person concerned shall, unless prohibited by law, be notified of the information provided.

Information about the Member obtained from other sources (e.g. from a complainant or from regulators) shall also be treated as confidential.

6.4 Resource Requirements and Independence

The PMAB shall employ, or have access to, a sufficient number of personnel to cover its operations related to this Certification Scheme and to the applicable standards and other normative documents.

The personnel shall be competent for the functions they perform, including making required technical judgments, defining policies, and implementing them.

Personnel, including any committee members, personnel of external bodies, or personnel acting on the PMAB's behalf, shall be contractually obliged to abide by the confidentiality requirement of the PMAB.

The PMAB shall establish, implement, and maintain a procedure for management of competencies of personnel involved in certification activities.

The PMAB shall ensure that a suitable contract or other document is in place to clearly define roles and responsibilities and allow personnel to declare any prior or present associations that may represent a risk to confidentiality and independence in the certification activities assigned to them.

6.5 Management System

The PMAB shall establish and maintain a management system that is capable of achieving the consistent fulfilment of the requirements of this Certification Scheme. The management system shall follow either of the following requirements.

Option A

The management system of the PMAB shall address the following:

- Quality management system documentation (e.g. manual, policies, definition of responsibilities)
- Control of documents
- Control of records
- Management review
- Internal audit
- Corrective actions
- Preventive actions

Option B

An organisation that has established and maintains a management system, in accordance with the requirements of ISO 9001, and that is capable of supporting and demonstrating the consistent fulfilment of the requirements of this International Standard, fulfils the management system clause requirements of this Certification Scheme.

6.6 Management of Applications and Contracts

It is a requirement of this Certification Scheme for the PMAB to have a formal contract or agreed Terms and Conditions of Trading with the Member before performing any certification activities.

The PMAB must also ensure that they have a valid contract with Planet Mark before the work is commenced on the application.

The contracts shall clearly define the rights, responsibilities, and liabilities of all parties, and shall include the license terms under which the Member may use the Certification Mark.

A PMAB may decline to accept an application or maintain a contract for certification from a Member when fundamental or demonstrated reasons exist, such as the Member participating in illegal activities, having a history of repeated non-compliance with the requirements of this Certification Scheme, or similar client-related issues.

6.7 Reporting to the Planet Mark Certification Scheme

The PMAB shall provide regular reports to Planet Mark. Such reports will be used to aid Certification Scheme improvement, to aid control of this Certification Scheme and to help monitor conformity by Members.

The frequency and specific content of these reports will be agreed by the Planet Mark and the PMAB and will be contained in the formal contract between both parties.

6.8 Management and Retention of Records

The PMAB shall retain records to demonstrate that all assessment process requirements (those referenced in the normative documents and those of this Certification Scheme) have been effectively fulfilled.

The PMAB shall keep records confidential. Records shall be transported, transmitted, and transferred in a way that ensures confidentiality is maintained.

This Certification Scheme requires all records to be kept for a minimum period of 10 years. Records may be retained for longer if required by the PMAB's accreditation. After this retention period the PMAB may delete or dispose of such records in accordance with their quality management system.

6.9 Management of Non-Conformities of the PMAB

The PMAB shall establish procedures for identification and management of non-conformities in its operations and shall implement corrective actions that are appropriate to the impact of the problems encountered.

The procedures for corrective actions shall define requirements for the following:

- Identifying non-conformities (e.g. from complaints and internal audits).
- Determining the causes of non-conformity.
- Correcting non-conformities.
- Evaluating the need for actions to ensure that non-conformities do not recur.
- Determining and implementing the actions needed in a timely manner.
- Recording the results of actions taken.
- Reviewing the effectiveness of corrective actions.

6.10 Complaints and Appeals Process

The PMAB shall have a documented process to receive, evaluate and make decisions on complaints and appeals. The PMAB shall record and track complaints and appeals, as well as actions undertaken to resolve them.

Upon receipt of a complaint or appeal, the PMAB shall confirm whether the complaint or appeal relates to conformity assessment activities for which it is responsible and, if so, shall address it. Any complaints received by the PMAB must be reported to this Certification Scheme within five working days.

The PMAB is responsible for the following complaint and appeal activities:

- Acknowledgement of the formal complaint/appeal.
- Gathering and verifying all necessary information related to the complaint or appeal.
- Ensuring resolution decision is made by someone independent of the certification activities.
- Ensure there is no conflict of interest in the decision process.
- Issue formal notice of the outcome and end of the complaint/appeal process.
- Take necessary action to resolve the complaint or appeal.

7 Certification Levels and Requirements

The Planet Mark Certification consists of four levels to recognise key stages in the journey to net zero:

- Level 1: Planet Mark Certified Business
- Level 2: Planet Mark Certified Net Zero Committed
- Level 3: Planet Mark Certified Net Zero Aligned
- Level 4: Planet Mark Certified Net Zero Achieved

Each level has its own set of certification requirements.

Graph below shows a high-level comparison of the four certification levels:

		Level 1	Level 2	Level 3	Level 4
	CERTIFICATION REQUIREMENTS:	Planet Mark Certified Business	Planet Mark Certified Net Zero Committed	Planet Mark Certified Net Zero Aligned	Planet Mark Certified Net Zero Achieved
Measurement & Strategy	Annual measurement of all Scope 1,2 & some Scope 3 emissions	mandatory	n/a	mandatory	mandatory
	Annual measurement of all Scope 1,2 & Scope 3 emissions	optional until 2030	mandatory	mandatory	mandatory
	Valid Net Zero Baseline carbon footprint	n/a	mandatory	mandatory	mandatory
	Valid Net Zero Target	n/a	mandatory	mandatory	mandatory
	Valid Net Zero Transition Plan	n/a	mandatory	mandatory	mandatory
	Annual Net Zero Progress Disclosure	n/a	mandatory	mandatory	mandatory
Continuous Improvement	Minimum organisational boundary score	n/a	100%	100%	100%
	Minimum operational boundary score	at least 12% in Year 1 and improve each year	100%	100%	100%
	Minimum data quality score	30%	30%	30%	30%
	Minimum carbon reduction	5% vs previous year (Scope 1&2 emissions)	n/a	near-terms targets met (Scope 1,2&3 emissions)	90% vs baseline (Scope 1,2&3 emissions)
	Minimum net zero progress score	n/a	60%	60%	60%
	Baseline for comparison	rolling	fixed	fixed	fixed
Features	Annual membership	mandatory	mandatory	mandatory	mandatory
	Certificate	Yes	Yes	Yes	Yes
	Certification Mark	Yes	Yes	Yes	Yes

7.1 Certification Requirements for Level 1: Planet Mark Certified Business

Level 1 Planet Mark Certified Business, the Member will need to meet the following measurement, data quality and carbon reduction requirements:

7.1.1 Measurement requirement for Level 1

Boundary : Members can choose their organisational and operational boundary.

Rules re minimum required boundary:

- Mandatory from year 1: Scope 1 & 2 emissions.
- Mandatory from year 3: Chosen operational boundary needs to either include all emissions offered in the membership package or be improved every year.
- Mandatory from 2030: Member can set their own pace for including some or all material Scope 3 emissions but need to have included all Scope 1, 2, 3 emissions by 2030 or their third year of certification if that is after 2030.

Note : Only complete Scope 3 categories can be included in reporting (i.e. if a Member wants to report category Scope 3 Cat 6 Business Travel emissions, they need to include emissions from all modes of travel used not only Air travel emissions. If they can only measure Air travel then the Business Travel Category will be excluded all together.)

To aid transparent reporting, the Member will get a score for its chosen organisational boundary and a score for its chosen operational boundary.

Organisation can be parent, subsidiary or select sites as long it is clearly defined in the measurement report.

We align with the GHG protocol, in setting organisational boundaries; 'A company selects an approach (equity share or operational/financial control) for consolidating GHG emissions and then consistently applies the selected approach to define those businesses and operations that constitute the company for the purpose of accounting and reporting GHG emission.'

Frequency: Annual

Measured carbon footprint for the chosen boundary must be reported every year.

Reduced data quality and operational/organisational boundary year on year will be reflected in the data quality and boundary scores.

Rules re boundary reduction:

Members can reduce their operational (emissions) boundary and/or their organisational boundary if:

- They are reducing Membership Package and the emissions previously measured as part of a higher package are not included in the now chosen package. (This will reduce their operational boundary score but at an acceptable threshold for that lower membership level).
- They can make a case that data cannot be submitted due to exceptional circumstances. If Planet Mark accepts the appeal, either are estimated (reflected on data quality score) or, if estimation is not possible, emissions are omitted and normalised out from annual comparison (reflected on operational and/or organisational boundary score).

7.1.2 Data Quality requirement for Level 1

Members need to meet a minimum data quality score from the third year of certification onwards.

More details on data quality assessment in section 8.

7.1.3 Carbon Reduction requirement for Level 1

- 5% reduction in Scope 1&2 emissions vs previous year (absolute or per intensity, market based or location based))
or
- Year 1 & Year 2: no reduction, only commitment to reduce
or
- Zero Scope 1 & 2 emissions
or
- Recertification based on banked emission reductions (see section 8.6) or approved exceptional circumstances: enforced material change, new scheme rules transition period (see section 7.6)

7.2 Certification Requirements for Level 2: Planet Mark Certified- Net Zero Committed

To become Level 2 Planet Mark Certified- Net Zero Committed, the Member will need to meet the following measurement, data quality and net zero enabling requirements:

7.2.1 Measurement requirement for Level 2

Boundary: Member needs to include full organisational and operational boundary. i.e., Carbon footprint must include all Scope 1,2 and 3 emissions for the organisation being certified.

We align with the GHG protocol, in setting organisational boundaries; 'A company selects an approach (equity share or operational/financial control) for consolidating GHG emissions and then consistently applies the selected approach to define those businesses and operations that constitute the company for the purpose of accounting and reporting GHG emission.'

Organisation can be parent or subsidiary as long as it is clearly defined in accordance with the GHG protocol. The organisational boundary should align with the company's financial reporting.

Frequency: Annual

We align with the SBTI Corporate Net Zero Standard: 'companies must report a full GHG emissions inventory on an annual basis and any exclusions from the inventory (scope 1, 2 or 3) must be described, estimated and disclosed'.

Estimated emissions will be reflected in the data quality score and that may affect certification.

7.2.2 Data quality requirement for Level 2

Members need to meet a minimum data quality score from the third year of certification onwards.

[More details on data quality assessment in section 8.](#)

7.2.3 Net zero strategy requirement for Level 2

- Valid Net Zero baseline
and
- Valid Net zero target
and
- Valid Net zero transition plan
and
- Annual progress disclosure

7.2.4 Net zero progress requirement for Level 2

Member needs to demonstrate progress towards net zero by either meeting its Net Zero near-term targets or by completing a series of actions as listed in their Net Zero Transition Plan and meeting at least 3 out the 5 criteria in the Planet Mark Progress Matrix (see section 8).

Progress will be assessed as part of the annual progress report.

7.2.5 Carbon reduction requirement for Level 2

No minimum annual carbon reduction requirement.

Note: Members can stay in Level 2 Planet Mark Certified- Net Zero Committed until their near-term target deadline or achievement.

7.3 Certification Requirements for Level 3: Planet Mark Certified- Net Zero Aligned

To become Level 3 Planet Mark Certified- Net Zero Aligned, the Member will need to comply with the following measurement, data quality, carbon reduction and net zero enabling requirements:

7.3.1 Measurement requirement for Level 3 (Same as in Level 2)

Boundary: Member needs to include full organisational and operational boundary. i.e., Carbon footprint must include all Scope 1,2 and 3 emissions for the organisation being certified.

We align with the GHG protocol, in setting organisational boundaries; 'A company selects an approach (equity share or operational/financial control) for consolidating GHG emissions and then consistently applies the selected approach to define those businesses and operations that constitute the company for the purpose of accounting and reporting GHG emission.'

Organisation can be parent or subsidiary as long as it is clearly defined in accordance with the GHG protocol. The organisational boundary should align with the company's financial reporting.

Frequency: Annual

We align with the SBTI Corporate Net Zero Standard: 'companies must report a full GHG emissions inventory on an annual basis and any exclusions from the inventory (scope 1, 2 or 3) must be described, estimated and disclosed'. Estimated emissions will be reflected in the data quality score and that may affect certification.

7.3.2 Data Quality requirement for Level 3 (Same as in Level 2)

Members need to meet a minimum data quality score from the third year of certification onwards.

More details on data quality assessment in section 8.

7.3.3 Net zero strategy requirement for Level 3 (Same as in Level 2)

- Valid Net Zero baseline
and
- Valid Net Zero target
and
- Valid Net Zero transition plan
and
- Annual progress disclosure

7.3.4 Net zero progress requirement for Level 3

Member needs to demonstrate progress towards net zero by meeting its long-term net zero targets or completing a series of actions as listed in their Net Zero Transition Plan and meeting at least 3 out of the 5 criteria in the Planet Mark Progress Matrix (see section 8).

Progress will be assessed as part of the annual progress report.

7.3.5 Carbon Reduction requirement for Level 3

Net zero near term targets achieved.

Note: Members can stay in Level 3 Planet Mark Certified- Net Zero Aligned until their long term net zero target.

7.4 Certification Requirements for Level 4: Planet Mark Certified- Net Zero Achieved

To become Level 4 Planet Mark Certified- Net Zero Achieved, the Member will need to comply with the following measurement, data quality, carbon reduction and net zero enabling requirements:

7.4.1 Measurement requirement for Level 4 (Same as in Level 2 &3)

Boundary: Member needs to include full organisational and operational boundary. i.e., Carbon footprint must include all Scope 1,2 and 3 emissions for the organisation being certified.

We align with the GHG protocol, in setting organisational boundaries; 'A company selects an approach (equity share or operational/financial control) for consolidating GHG emissions and then consistently applies the selected approach to define those businesses and operations that constitute the company for the purpose of accounting and reporting GHG emission.'

Organisation can be parent or subsidiary as long as it is clearly defined in accordance with the GHG protocol. The organisational boundary should align with the company's financial reporting.

Frequency: Annual

We align with the SBTI Corporate Net Zero Standard: 'companies must report a full GHG emissions inventory on an annual basis and any exclusions from the inventory (scope 1, 2 or 3) must be described, estimated and disclosed'. Estimated emissions will be reflected in the data quality score and that may affect certification.

7.4.2 Data Quality requirement for Level 4 (Same as in Level 2&3)

Members need to meet a minimum data quality score from the third year of certification onwards.

More details on data quality assessment in section 8.

7.4.3 Net Zero Strategy requirement for Level 4 (Same as in Level 2&3)

- Valid Net Zero baseline
and
- Valid Net Zero target
and
- Valid Net Zero transition plan
and
- Annual progress disclosure

7.4.4 Net Zero Achieved actions requirement for Level 4

Member needs to demonstrate continuous commitment to sustaining net zero by completing a series of actions as listed in their Net Zero Transition Plan and meeting at least 3 out of the 5 criteria in the Planet Mark Progress Matrix (see section 8).

Progress will be assessed as part of the annual progress report.

7.4.5 Carbon Reduction requirement for Level 4

Minimum 90% reduction, from the baseline year, in scope 1, 2 and 3 emissions and offset of residual emissions.

Note: Members can stay in Level 4 Planet Mark Certified- Net Zero Achieved in perpetuity as long as they keep meeting the requirements on an annual basis.

7.5 Moving up and down certification levels

Moving up from Level 1 to Level 2: Once a Member has measured full inventory GHG emissions they are eligible to start working towards Level 2 Planet Mark Certified- Net Zero Committed. It is possible for members to by-pass Level 1 and go straight to Level 2.

Moving up from Level 2 to Level 3: Once a Member has met all near-term targets, they are eligible to start working towards Level 3 Planet Mark Certified- Net Zero Aligned. It is possible for members to by-pass Levels 1 & 2 and go straight to Level 3.

Moving up from Level 3 to Level 4: Once a Member has met all net zero targets, they are eligible to start working towards Level 4 Planet Mark Certified- Net Zero Achieved. It is possible for members to by-pass Levels 2 & 3 and go straight to Level 4.

Mid-membership year certificate upgrade: If a Member is in the middle of your membership year and meet all Level 1 certification requirements, and you have received your measurement report, it is possible that you can be issued with a Level 1 Planet Mark Certified - Business mark and certificate. If subsequently, but still within the same membership year you meet the requirements of the Level 2 Planet Mark Certified - Net Zero Committed, you can upgrade your certificate/ mark to that of Level 2. This is only available in the first year of your membership package and is upon request. You will only be able to hold one certification at a time in your membership year.

Moving down levels: Renewing Members are allowed to move down certification levels as long as justification is provided.

Note: A Member will get decertified if they do not meet certification requirements for any level of certification.

7.6 Recertification based on exceptional circumstances

Note: This Section only applies to Level 1: Planet Mark Certified Business

If standard recertification requirements for Level 1 Planet Mark Certified- Business (see section 7.1) are not met, the Member can appeal for 'Recertification based on exceptional circumstances'. Currently we accept appeals for the following scenarios:

1. Enforced material change in operations:

If an enforced material change took place within their operations that would influence their carbon footprint, the Member can use this Exceptional Circumstances clause and make a case to reestablish a baseline and restart their certification process as a Year one. The Ruling is at Planet Mark's discretion and the review process may incur an additional administrative cost. Based on the timing of the enforced material change the Member may or may not avoid a period of decertification.

Process:

- A case will have to be made to prove an enforced material change of permanent

nature and formally request to rebaseline and restart their certification process as a Year one.

- The Member must commit to measure and submit their data for next Certification Reporting Period.
- The Member will have to make a commitment to meet Planet Mark certification requirements (as per section 7) the year following the enforced material change and outline how this may be achieved
- In order to rebaseline we will need a full reporting period reflecting the enforced material change
- The Certification Reporting Period that reflects 12 months of that enforced material change will be the new baseline which will not be compared to previous years. Following reporting year (Year two) after that, the Member must achieve a minimum of a 5% reduction in scopes 1 and 2 compared to the new baseline.
- Note: Based on the timing of the enforced material change the Member may or may not avoid a period of decertification.
- If the enforced material change occurred during the reporting period that certification criteria was not met, we will have to wait until the following reporting period in order to properly rebaseline and restart as a Year One as we need 12 months of data to set the new baseline. The Member will be decertified in the meanwhile.
- If the enforced material change occurred prior or at the start of the reporting period that certification criteria was not met, we can rebaseline and restart as a Year One straight away as we have the needed 12 months of data to set the new baseline. The Member will remain certified.

2. New scheme rules transition period

The Member will be able to recertify based on exceptional circumstances during a one-year transition period from the date of introducing these Scheme Rules. This applies if the member is not meeting certification criteria under the new carbon reduction requirement (see section 7), in which instance they can appeal to certify using the previous carbon reduction requirements under Certification Scheme Rules v1.5.

7.7 Recertification of a Decertified Member, a Lapsed Member or Member certified based on Exceptional Circumstances

Note : This section only applies to: Level 1 - Planet Mark Certified Business

7.7.1 Recertification of Decertified Members:

The baseline for the next Certification Reporting Period will be the last period for which the Member measured their carbon footprint with The Planet Mark, and the Decertified Member must achieve a minimum 10% reduction in scope 1 and 2 emissions compared to that baseline.

If recertification criteria is again not met, Member remains a Decertified Member for the duration of the membership year.

7.7.2 Recertification of Lapsed Members:

If a Lapsed Member wishes to reapply for Certification after a period of a year or more with no Certification, the baseline must be recalculated in the first year of re-engagement and certification is based on commitment to reduce.

A minimum reduction of 5% in scopes 1 and 2 (absolute or per intensity) MUST be made the following year, otherwise Member becomes a Decertified Member for the duration of the membership year.

7.7.3 Recertification of Members who last certified based on exceptional circumstances

The baseline for the next Certification Reporting Period will be the last period for which the Member measured their carbon footprint with The Planet Mark,

A minimum reduction of 5% in scopes 1 and 2 (absolute or intensity) MUST be made in year 2, otherwise Member becomes a Decertified Member for the duration of the membership year.

8 Methodology

8.1 Carbon Footprint Calculation

Planet Mark's methodology for measuring and reporting carbon emissions adheres to the World Business Council for Sustainable Development (WBCSD) & World Resources Institute (WRI) Greenhouse Gas Corporate Standard (2004).

8.1.1 Definition of Organisational Boundary

The Greenhouse Gas Corporate Standard defines three approaches for defining the Organisational Boundary: equity share approach, operational control approach and financial control approach.

The default method used under this Certification Scheme is the Operational Control Approach. If a Member wishes to apply a different control approach, they must propose this to the PMAB with a justification. The PMAB will assess the proposed Organisational Boundary as part of the certification process.

Informative Note: Further information on control approaches may be found in [Annex 4. Explanation Of Control Approaches](#)

8.1.2 Organisational Boundary for Serviced Offices

Serviced offices (hotdesk style or shared spaces- where an occupier has limited control over installations such as heating and lighting but is able to control usage such as non-regulated energy and water use) are included in carbon footprint boundaries and related emissions are reported as Scope 3- Purchased goods and services or leased assets.

Informative Note: For serviced offices, fixed charges may apply, or data may not be metered by demise, therefore improvements may not be reflected in the carbon footprint. Within Planet Mark's certification process, improvements are recorded in a qualitative way and organisations are encouraged to work with landlords to improve sustainability performance for them and fellow building occupiers.

8.1.3 Definition of Operational Boundary

The Member must propose the Operational Boundary for the Data Sources to be included in its carbon footprint.

The proposed Operational Boundary must consider the following criteria:

- **Source Scopes**

All Scope 1 and 2 emissions must be reported, and any exclusions justified. In the cases where data is poor quality or missing, this is a priority area for improvement.

All material scope 3 emission categories must be identified. The measurement of all material scope 3 emissions (categories 1-15) is recommended within three years of first certification but is not a requirement for certification until 2030.

- **Materiality**

Where one or more reporting sources have low activity, the sources may be excluded as de minimis from the Operational Boundary and a caveat added with information to justify the exclusion. We rarely exclude a category due to it being de minimis. It will only be done in the cases where the data is not available, and we expect the emissions missing to be less than 3% of the total carbon footprint.

Informative note from the GHG Protocol: A materiality threshold establishes an acceptable percentage (or absolute quantity) difference between the company's emissions inventory and the verifier's belief of what the company's emissions would be if all omitted sources were accounted for. The GHG Protocol was designed to help companies meet multiple reporting objectives. It was therefore inappropriate for the GHG Protocol to set a "one size fits all" materiality threshold. A company can determine its own threshold consistent with the nature of its sources and reporting objectives.

- **Control**

Sources or source activities over which the organisation has no control or influence must be identified and excluded from the Operational Boundary. In the event that a previously internal operational emission is outsourced to a non-owned third party, the relevant and material Scope 1 and 2 emissions may be included as Scope 3 emissions. If there is little or no control over the emissions sources once outsourced, the sources must be excluded from the Operational Boundary and the data normalised to reflect the exclusion.

The PMAB will assess the proposed Operational Boundary as part of the assessment process.

8.1.4 Reporting Scopes and Sources

The GHG Protocol defines the following Scopes for carbon emissions:

- **Scope 1 – Direct GHG Emissions**

Emissions from sources owned or controlled by the organisation.

- **Scope 2 – Electricity Indirect GHG Emissions**

Emissions from the generation of purchased electricity that is consumed in owned or controlled equipment or operations.

- **Scope 3 – Other Indirect GHG Emissions**

Scope 3 emissions are a consequence of the activities of the company but occur from sources not owned or controlled by the company.

The carbon footprint calculated under this Certification Scheme must include all scope 1 and scope 2 emissions.

It is recommended that Members measure all material scope 3 emission categories within three years of first certification. This becomes mandatory from 2030.

The PMAB will assess the validity of the scopes and emissions sources as part of the certification process.

[Annex 2 lists the emissions sources that could be considered in a carbon footprint](#)

8.1.5 Intensity Measures

The default Intensity Measure used in this Certification Scheme is tonnes CO₂e per full time equivalent employee.

Members may propose alternative Intensity Measures to suit their business activities. Examples include:

- Tonnes CO₂e per turnover
- Tonnes CO₂e per unit of production or multiples of units

If an alternative Intensity Measure is proposed, the PMAB will assess its validity.

8.1.6 Special Activities and Events

A Member's activities in a Certified Reporting Period may include significant one-off projects or events where there is no direct comparability with the previous period. In this situation the Member must propose an approach to handling this situation.

The PMAB will assess the proposed approach as part of the certification process.

8.2 Carbon Neutral (Optional)

Certification under this Certification Scheme may be used by a Member to achieve Carbon Neutral status in accordance with PAS 2060.

The Member may optionally choose to become Carbon Neutral by offsetting their carbon footprint in accordance with PAS2060 guidelines.

In order to meet the requirements of PAS 2060 a Member must:

- Measure at least Scope 1 and 2 emissions through this Certification Scheme.
- Produce an annual carbon reduction action plan
- Demonstrate a reduction in carbon emissions from the previous year.
- Use gold standard or plan vivo offsets in equal quantity to the stated carbon footprint reporting.

Offsets are provided by 3rd parties and a certificate of offsetting must be submitted to the PMAB prior to Planet Mark releasing the Qualifying Explanatory Statement (QES).

8.3 Social Value Calculation (Optional)

The Member may optionally choose to calculate their Social Value. The results of the Social Value Calculation will be recorded in the Planet Mark Measurement Report and the Planet Mark Certificate

The Planet Mark methodology for measuring and reporting social value contributions adheres to the Social Value Portal's National Themes, Outcomes and Measures (TOMs) framework and guidance.

Social value measurement is only available for Members operating in the UK and only as an add on to their Planet Mark Certification.

Data is collated and submitted with a supporting evidence pack along with carbon measurement data in the annual certification application and covers the same reporting period as the carbon footprint. Organisational boundary may vary depending upon data and conversion factor availability.

Increases in social value contributions are not a requirement of certification, but Members are strongly encouraged to review their corporate social responsibility strategies to increase contributions where possible. Social value contributions are recorded in the Social Value Report, as

- a total annual figure;
- by employee, and
- by turnover.

8.4 Definition of Baseline

- **Level 1: Planet Mark Certified- Business:**

The default methodology for defining the baseline under this Certification Scheme for Level 1: Planet Mark Certified- Business is to use a rolling baseline.

If a Member wishes to propose the use of a fixed baseline, they must provide the PMAB with a justification for this choice and proposed multi-year targets. The PMAB will assess the justification and the targets as part of the certification process.

Informative Note: The use of a rolling baseline means that the previous carbon reporting year is set as the new baseline each year. This approach limits the need to retrospectively re-calculate historic baselines for changes in calculation methodology, chosen reporting boundary and structural or organisational changes, and hence supports comparability.

- **Levels 2/3/4: Planet Mark Certified- Net Zero Committed/ Aligned/ Achieved:**

Once a Member has moved up to Levels 2/3/4 of certification and thus is reporting a full carbon footprint, the default methodology for defining the baseline under this Certification Scheme is to use a fixed baseline.

8.5 Normalisation Of Data

- **Level 1: Planet Mark Certified- Business**

Baseline emissions assertions are not generally recalculated in subsequent years. Instead, a process of normalisation is used to ensure the comparability of data sets from one year to the next.

Normalisation and re-assertion of the baseline, relating to the previous reporting period, may occur in any of the following instances:

- Data from the baseline are revealed to be erroneous and is restated based on new evidenced information. In this case, a restatement will only be made if there is at least a 5% significance, and the error is deemed to be material.
- Changes in data quality.
- Changes in the Operational Boundary.
- Changes in one or more emissions factors caused by changes in reporting methodology in the Certification Scheme Rules (this document).

Normalisation of the current reporting period considers changes in reporting boundaries, acquisitions, and divestitures, outsourcing and insourcing, and any other non-organic changes to the organisation and reporting boundary. Routine activities such as organic growth or decline, process changes or efficiency improvements are not subject to normalisation.

In the case where the applied carbon conversion factors have been updated or changed, the baseline is not readjusted to reflect the most recent conversion factors, but details of the conversion factors used for the baseline carbon emissions will be included in the Planet Mark Certification Report.

- **Levels 2/3/4: Planet Mark Certified- Net Zero Committed/ Aligned/ Achieved:**

Members need to have a valid Net Zero Baseline. The baseline will need to be recalculated in instances such as organisational or operational boundary change merger, acquisition or divestment, error, methodological improvements or changes to the base year emissions methodology. More information can be found in the SBTi Corporate Net Zero Standard.

8.6 Banking of Emission Reduction Achievements

Note: this section applies only to Level 1: Planet Mark Certified Business

The Emissions Banking approach allows companies to re-distribute savings made in one year across the following three years of certification.

The earlier that greenhouse gas emission reductions are implemented by a Member, the longer the potential benefits in lessening atmospheric concentrations and impacts on climate. In order to incentivise the early implementation of reduction opportunities, this Certification Scheme allows for the 'banking' of reduction achievements, if it can be shown that:

- the normalised reduction refers to absolute carbon not carbon per intensity measure
- the normalised reduction achieved is in excess of the minimum carbon reduction requirement (i.e. 5% annual reduction in scopes 1 and 2, as per section 7), and;

In such cases the balance of normalised emissions reduction, exceeding the minimum carbon reduction requirement, can be carried forward to the subsequent year.

The use of a 'banked' emissions reduction will be noted on the Planet Mark Certificate.

The following restrictions apply to the use of banked reductions:

- It is only for the purposes of assessing qualification for Level 1 Planet Mark Certified Business
- It is not to be used to reduce either the actual reported emissions or the reported emissions reductions.
- The maximum number of years that unused balance can be carried forward is limited to three years. Emission savings cannot be banked if they relate to a period in which the Member was decertified or had to rebase.
- Banked carbon can be used up to a level that would maintain a 5% annual reduction trajectory in scopes 1 and 2 emissions in each year of the banking process.

8.7 Data Quality Assessment

Assessment criteria

The data quality assessment is designed to assess the quality of data included in the carbon footprint measurement and to capture year on year improvement in terms of type of data submitted.

The following three categories are used to judge the data quality of what has been submitted to Planet Mark for each emission source that is included and provide the Member with an overall data quality score:

1. **Data source** – this category assesses the origin of the data submitted and its robustness. Is it from primary sources such as half hourly reading and supplier invoices or is it from a secondary source such as an internal report. This will be judged on the viability of the evidence provided.
2. **Data accuracy** – this category assesses whether the data is actual or estimated. Is it an actual meter reading, is it from an actual travel report, have the distances been estimated, have meter readings been estimated etc. Are business travel flights average instead of long-haul economy for example.
3. **Completeness** – this category assesses if the data submitted is complete for the

reporting period. For example, whether 12 months of emissions have been submitted, whether an extrapolation or interpolation is needed etc.

Data Quality Assessment Matrix

The Data Quality Assessment Matrix below shows the ranges of score that can be awarded for each category.

Data Quality Matrix			
Score Range	High 75-100%	Medium 50-74%	Low 0-49%
Data Source	Data is collected directly from primary sources or firsthand observations, ensuring a high level of accuracy and reliability. These sources minimize the risk of errors or misinterpretations.	A significant portion (at least half) of the data is from primary sources, but the remainder relies on secondary data. This introduces some variability in reliability, as secondary data may carry biases or inaccuracies.	Much of the data is derived from secondary or indirect sources. This reliance reduces trustworthiness as it often involves estimations or reprocessed information, which can lead to inaccuracies or misrepresentations.
Data Accuracy	Every value in the dataset is based on actual, observed measurements. This eliminates potential uncertainties introduced by estimations, providing highly accurate and reliable data.	Some values in the dataset are derived from estimations, but the majority are observed data. While reasonably accurate, the presence of estimations means there could be some unreliability.	A significant portion of the dataset relies on estimations rather than direct data. This leads to increased uncertainty in the data and inconsistencies, reducing its dependability for detailed analysis.
Data Completeness	Data is comprehensive, covering a full 12 month reporting period. This ensures sufficient detail for identifying accurate trends and anomalies. Long-term analysis and comparison are highly reliable.	Data is only partially complete, covering at least half a year. While it allows for short-term analysis, it may miss key annual changes, limiting its usefulness for in-depth studies and accuracy.	Data is severely incomplete, covering less than half a year. This restricts the ability to identify long-term trends and makes it harder to draw meaningful conclusions, as the dataset may not represent the full scope of the situation.

Awarded Data Quality Score Range

High (75%-100%)

Data quality in this range is excellent, meeting all benchmarks for completeness, accuracy, and sourcing. The data is reliable for decision-making or analysis and shows little to no gaps.

Medium (50%-74%)

Data quality in this range is moderate, meaning there are noticeable shortcomings in at least one area—such as completeness, sourcing, or accuracy. While usable, the data requires careful interpretation, and there might be missing insights.

Low (0%-49%)

Data in this range is low-quality and unreliable due to significant deficiencies. Issues such as incomplete datasets, heavy reliance on estimations, or lack of primary sources make the data unsuitable for confident decision-making without further verification.

Scoring Methodology

Each emission source will have its own data quality score intended to show how to improve data quality across each emission source.

The overall data quality score will be weighted to take into consideration the relative importance of each category and the materiality of each emission source to the total measured carbon footprint.

Minimum threshold required for certification

The minimum data quality for certification under this Certification Scheme is a score of at least 30% from the third year of certification onwards.

Informative Notes

- *Data quality is an important tenet in Planet Mark certification and improving data collection year on year is a key target.*
- *Planet Mark encourages annual improvement in the data quality score.*
- *High quality source data will generate a more accurate carbon footprint. As such, the information gathered is more valuable to an organisation for communicating to stakeholders and using as a basis for building organisation cases for environmental improvement.*
- *The GHG Protocol highlights minimising uncertainty and bias towards producing a faithful representation of your organisation's greenhouse gas emissions.*

8.8 Organisational Boundary Assessment

Assessment criteria and methodology

The organisational boundary score is a simple non weighted score that indicates how much of the organisation is included within the carbon footprint. If the organisation measuring their carbon footprint includes all of their organisation sites/areas then they will score 100%. If they have decided to measure 5 out of 10 sites then they will score 50%.

Note: This score is not weighted and is not designed to reflect the materiality of the included sites.

Minimum score required for certification

For Level 1: Planet Mark Certified Business – No minimum boundary score required for certification. Member can choose the organisational boundary.

For Levels 2/3/4: Planet Mark Certified Net Zero Committed/Aligned/Achieved- To certify Members will need an organisational boundary score of 100% to reflect that everything within their organisational boundary must be included (i.e. full organisational boundary for carbon reporting should align with the company's financial reporting)._

The GHG protocol itself has detailed guidance on how to ensure you are capturing your full organisational boundary – [page 18 on this link](#).

8.9 Operational Boundary Assessment

Assessment criteria and methodology

The operational boundary score is key to understanding what emissions sources (operations) the organisation is measuring. This score will be a detailed record of which categories are being measured. These are Scope 1, Scope 2 and each of the 15 categories of scope 3. This gives a total number of categories of 17 which means each category is worth a rounded 6% towards the total score. This score will not be weighted based on the materiality of the footprint. E.g. if scope 1 makes up 90% of the entire total carbon footprint as it is impossible to understand the materiality of categories that have not been measured. This score is here to show exactly what has and has not been measured to encourage members to measure more year on year.

Minimum Score required for certification

For Level 1: Planet Mark Certified Business – A minimum score of 12% (rounded) must be achieved for the first year of business certification. 12% will cover scope 1 and 2 only. Each year the member is required to improve their score but adding at least one emission category until they have included all emission categories offered in their membership package.

For Levels 2/3/4: Planet Mark Certified Net Zero Committed/Aligned/Achieved- To certify Members will need an operational boundary score of 100% to reflect that all emissions are measured and they have a full inventory carbon footprint.

8.10 Net Zero Progress Assessment

Assessment criteria

Member's annual progress towards net zero is assessed by the PMAB using the progress matrix below:

Net Zero Progress Matrix				
Progress against targets				
Progress criteria			Minimum requirement	Progress score
1.	Carbon reduction (against baseline)	Progress against Scope 1 and 2 near term target	No minimum requirement for now, just any % improvement: Yes / No	Member can only get one point for progress against targets, and they would get one by making progress against all three, or only one or two Yes (1) / No (0)
		Progress against Scope 3 near term targets (that could include supplier engagement target, if a member has set one)	No minimum requirement for now, just any % improvement: Yes / No	
	Data quality improvements (against previous year)		No minimum requirement for now, just any % improvement:	

		Yes / No	
Progress against transition plan			
Progress criteria		Minimum requirement	Progress score
2.	Decarbonisation solutions (since the last carbon measurement)	50% of solutions completed within the timeframe, or provided justification why they were impossible to implement	Yes (1) / No (0)
3.	Engagement solutions for (since the last carbon measurement)	50% of solutions completed within the timeframe, or provided justification why they were impossible to implement	Yes (1) / No (0)
4.	Governance solutions for (since the last carbon measurement)	50% of solutions completed within the timeframe, or provided justification why they were impossible to implement	Yes (1) / No (0)
5.	Policies implemented / reviewed	50% of solutions completed within the timeframe, or provided justification why they were impossible to implement	Yes (1) / No (0)

Note: If Net Zero Targets are met, Member gets automatically awarded a Net Zero Progress Score of 100%.

Note 2: Progress Assessment can take place the year following the issuing of a valid Net Zero Transition Plan .

Assessment Methodology

Net Zero progress assessment consists of two parts: progress against targets and progress against transition plan.

- Within the progress against targets part of the assessment, member will be scored on any progress made against their near-term targets. Each member will have set their own, SBTi aligned near term targets. The Scope 3 near term target may include a 'supplier engagement' target if a member has committed to such target. In addition to that, any progress made on improving the data quality will be taken into account here. A member will be able to only get one point for progress against targets, by evidencing progress against at least one of its near term targets or improving its data quality. If progress is made against all targets and data quality, a member will still receive only one point.
- Progress against transition plan will be measured by reviewing the number of completed solutions within a given timeframe from the following categories: decarbonisation solutions, engagement solutions, governance solutions and policies implemented / reviewed. In order to get a positive score for any of the 4 categories, member would have had completed at least 50% of solutions assigned for that timeframe. Where a completion of a solution has proven to be impossible due to factors that are outside of the member's control, justification will be required, and the solution will be removed from that year's assessment and automatically added to actions for the next year.

Minimum score required for certification

To successfully evidence progress a member would need to score at least 3/5 (60%) in the assessment.

9 Applicant and Member Responsibilities

The Member shall make available to the PMAB all data and supporting documentation required for certification under this Certification Scheme. The PMAB will provide a complete document and evidence requirements list at the start of the certification process.

The Member must confirm that all relevant data have been supplied.

Unless specifically permitted to do so in a separate agreement with Planet Mark, the Member must not reproduce, duplicate, copy, sell, trade or resell the Planet Mark certification for any purpose.

As described in section [License to Use the Mark](#), the Member has a license to use the Certification Mark whilst they are a Member. The Certification Mark may only be used in accordance with the terms of this license.

9.1 Measure

The Member shall provide the information listed in [Annex 6](#).

A key criterion of this Certification Scheme is a commitment from the Member to improve in sustainability (i.e. demonstrated via carbon reduction, data quality, relevance of boundary, net zero progress)

9.2 Engage and Communicate

This Certification Scheme is designed to raise the awareness of sustainable behaviours and engage employees in the sustainability programme.

As part of their certification under this Certification Scheme, Members must:

- Publicly commit to a target for annual improvements. Publicly commit to engaging with their employees on sustainability

This Certification Scheme requires transparent reporting of sustainability in the public domain.

As part of their certification under this Certification Scheme, Members must

- Publicise their Planet Mark certification.
- Publicly display the Planet Mark Certificate online or in hard copy.
- Display the Certification Mark on the web site.
- Publicly commit to transparent communication with relevant stakeholders on sustainability.

As described in section [Directory of Members](#), Planet Mark will include the Member's name and Planet Mark Certificate in the list of members on the Planet Mark website.

Informative Note: Planet Mark has created marketing materials and digital assets to support Members in communicating their sustainability achievements and enhance the sharing of knowledge with customers, suppliers, and stakeholders

Informative Note: Members are also encouraged to use the Certification Mark widely and to reference their Planet Mark certification in their marketing material.

9.3 Failure to Meet Certification Requirements ~~Planned Targets (Non-conformance)~~

Where a Member does not meet the certification requirements for any certification level the PMAB will issue a measurement report to the Member and will inform Planet Mark of this non-

conformance.

Planet Mark will inform the Member of the termination of their certification under this Certification Scheme, and the Member must comply with the requirements of Termination Of Certification. They will be considered a decertified Member for the duration of the membership year and can apply for recertification for their next reporting period.

Informative Note: [Section 5 contains more information regarding Termination of Certification.](#)

9.4 Member Responsibilities on Termination of Certification

Planet Mark will inform the Member of the termination of their certification under this Certification Scheme, and the Member will become either a Decertified Member or a Lapsed Member.

Lapsed Members and Decertified Members must not use the Certification Mark and must remove all references of being currently Planet Mark certified from their marketing material within 60 days of being notified of the termination of their certification.

The Member may initiate an appeal against a termination of certification in accordance with [Planet Mark's Complaints and Appeals Process](#)

10 Ownership and Use of the Certification Mark

Planet First Limited (trading as Planet Mark) is the owner of the Certification Mark and has the sole authority and right over the Planet Mark trademark.

The Member understands and confirms that it holds no ownerships, licensing and copyright to any trademarks, service marks, trade names and logos provided by Planet Mark.

Planet Mark gives the Member a personal, worldwide, royalty-free, non-assignable and non-exclusive right to use the Planet Mark trademark, trade name and Certification Mark provided to the Member as part of the certification.

Such trademark, trade and Certification Mark may be changed at any time by Planet Mark; upon notification of which the Member will cease to use any trademark, trade name or Certification Mark that has been superseded within any transition period defined by Planet Mark

This Certification Scheme reserves the right to revoke the use of the Certification Mark at any time upon the Member's failure to pay for or complete the necessary criteria for certification.

The Member understands that there is no cost to display the Certification Mark and the use of it is solely upon achieving certification.

10.1 License to use the Certification Mark

The Member shall be bound by the terms and conditions of the mark license agreement which shall be contained in the formal contract between the PMAB and the Member.

If certification is terminated or not continued in subsequent year(s), references to Planet Mark and the use of The Certification Mark and other assets must be removed within 60 days following termination.

10.2 Use of the Certification Mark

Planet Mark shall exercise control as specified over ownership, use and display of licenses, certificates, marks of conformity, and any other mechanisms for indicating the Member is certified.

Use of the Mark on external company communications (i.e website, social media, email footers, marketing materials, business reports)

It is best practice for Planet Mark Certified Members to demonstrate their achievement on their website by using the provided website copy alongside the Certification Mark.

Planet Mark Certified Members can continue to use Planet Mark brand logo but are encouraged to use the Certification Mark on all external company communications.

Use of the Mark on operational material (i.e. Window Stickers, Vehicle Stickers etc), signage and banners should be assessed on a case-by-case basis depending on the outlet and messaging involved.

Use of the Mark on products or on packaging: Should the Member have a product; the Member may be able to use the "Planet Mark Certified -Business/Net Zero Committed/Net Zero Aligned/Net Zero Achieved Mark on products and packaging upon approval from the Planet Mark Communications Team.

A written application must be submitted by the Member providing information on the type of product and packaging the Mark would sit on and its production cycle. The packaging should be recyclable at the very least and the approval will be specific to a dated production cycle/s.

The Communications team at Planet Mark must review all product and packaging artwork, to monitor usage of the Mark and adherence to brand guidelines, prior to finalising artwork files. This support from Planet Mark will be carried out free of charge. Planet Mark will not be held responsible for any costs of implications of the guidance issued.

It is essential to clarify and define that is the business operations, rather than the product, that is measured and then Certified by Planet Mark. Product Certification is not yet available via Planet Mark.

Applicant Members

When a Member is working towards certification but is not yet certified, the Member is able to use the Planet Mark pending marketing assets and copy for Communication purposes. These can be accessed on the Members Area. However, there is no Pending Certification Mark and therefore, any reference to 'pending' cannot be used on products or packaging. It is required that all Members await Certification before using the Certification Mark on products and packaging.

Sign-off of artwork

Planet Mark Member Brand Guidelines allow for [Certification](#) Mark usage to be altered in terms of colour, dependant on the Members own brand requirements. All other aspects, stated in the Member Brand Guidelines document, must be adhered to.

The Communications team at Planet Mark must review all product and packaging artwork, to monitor usage of the Mark and adherence to brand guidelines, prior to finalising artwork files. This support from Planet Mark will be carried out free of charge. Planet Mark will not be held responsible for any costs of implications of the guidance issued.

Changes in circumstances

When a Member is no longer holding a valid certification (e.g. decertified or lapsed)

- Advise Planet Mark if you have products in use with the Mark. We will require confirmation of products in distribution and agree a timeline for refreshed packaging/materials with the Mark removed.

- Planet Mark reserves the right to instruct the recall of all products that display a Planet Mark Certification Mark.
- The removal of the Planet Mark Certification Mark from current website and all current (digital and print) marketing materials, including email signatures, must take place within 60 days, as outlined in the Certification Scheme Rules. This does not apply to historical social media posts.

10.3 Misuse of the Mark

Planet Mark will take action to address incorrect references to the Certification Mark in documentation or other publicity material.

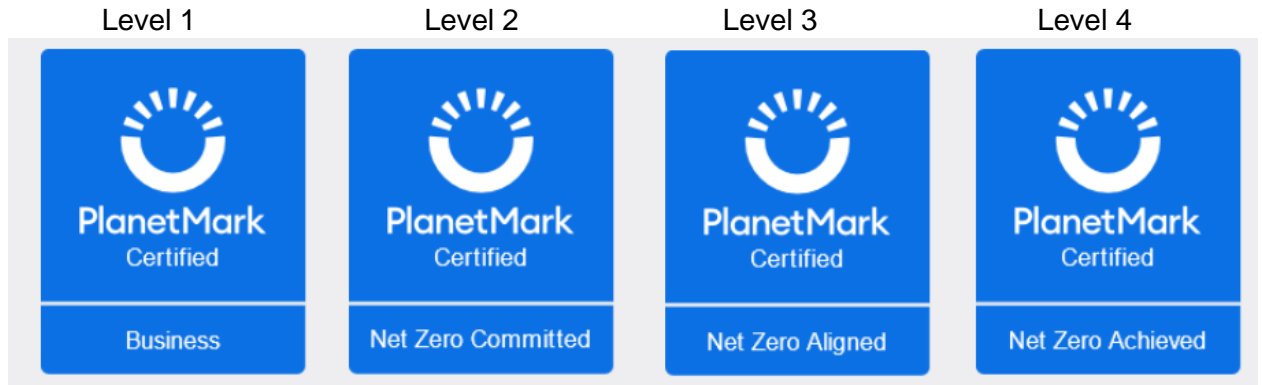
These incorrect references include, but are not limited to, misleading use of the mark, or any other mechanism for incorrectly indicating a Member is certified under this Certification Scheme.

Annex 1 Description of the Certification Mark

Certified Members can use the Certification Mark.

The Certification Mark is issued to Members annually, once all relevant certification requirements are met. There is a different logomark for each level of Planet Mark Certification.

Image below shows all levels of logomarks from Planet Mark Certified Business all the way to Planet Mark Certified- Net Zero Achieved.



Other types of Planet Mark Certification Mark (not covered in these Scheme Rules)

Planet Mark Certified Property

More information can be found in the 'PM Property Scheme Rules Procedures and Management' document.

Planet Mark Certified Development

More information can be found in the 'PM Development Certification Scheme Rules, Procedures and Management' document.

Planet Mark Logo vs. Mark

All Planet Mark Members can use the Planet Mark Logo along with Planet Mark communication material applicable to the status of their certification journey. Only Certified Members can use the Certification Mark.

Restrictions on Use

Member must ensure that any use of the Mark complies with the requirements of Planet Mark's Mark Use Guidelines, as listed in the Scheme Rules.

Transition Period

New Members must use the current version of the Certification Mark.

Businesses that became Members before the date of publication of this document are encouraged to switch to the current version of the Certification Mark as soon as is practicable, however they may use the previous version of the mark (for a period of up to two years from the date of publication of this document).

Annex 2 Emission Sources (Informative)

Scope	Sources	Level 1 Planet Mark Certified Business	Level 2/3/4 Planet Mark Certified Net Zero Committed/Aligned/Achieved
Scope 1	Natural Gas	Mandatory	Mandatory
	Building fuel	Mandatory	Mandatory
	Refrigerant	Mandatory	Mandatory
	Fleet	Mandatory	Mandatory
Scope 2	Electricity	Mandatory	Mandatory
	District Heating and Cooling	Mandatory	Mandatory
Scope 3	Category 1 – purchased goods and services	Recommended from Year 3 From 2030: mandatory from Year 3	Mandatory
	Category 2 – capital goods	Recommended from Year 3 From 2030: mandatory from Year 3	Mandatory
	Category 3 – fuel- and energy-related activities	Recommended from Year 1 From 2030: Mandatory by Year 3	Mandatory
	Category 4 – upstream transport & distribution	Recommended from Year 1 From 2030- Mandatory by Year 3	Mandatory
	Category 5 – waste	Recommended from Year 1 From 2030: Mandatory by Year 3	Mandatory
	Category 6 – business travel	Recommended from Year 1 From 2030: Mandatory by Year 3	Mandatory
	Category 7 – employee commuting	Recommended from Year 1 From 2030: Mandatory by Year 3	Mandatory
	Category 8 – upstream leased assets	Recommended from Year 1 From 2030: Mandatory by Year 3	Mandatory
	Category 9 – downstream transport & distribution	Recommended from Year 1 From 2030: Mandatory by Year 3	Mandatory
	Category 10 – processing of sold products	From 2030: mandatory from Year 3	Mandatory
	Category 11 – use of sold products	From 2030: mandatory from Year 3	Mandatory
	Category 12 – end-of-life treatment of sold products	Recommended from Year 3	Mandatory
	Category 13 – downstream leased assets	Recommended from Year 1 From 2030: Mandatory by Year 3	Mandatory
	Category 14 – franchises	Recommended from Year 1 From 2030: Mandatory by Year 3	Mandatory
	Category 15 – investments	Recommended from Year 3 From 2030: mandatory from Year 3	Mandatory

Informative Note 1: Members will be asked to measure and report on full emissions inventory (all scopes 1, 2 and 3) at a pace that works for them, but by 2030 it becomes mandatory that organisations measure all scope 3 emissions within three years of their first certification.

Informative Note 2: The scope 3 emissions in the table above recommended to be measured from Year 1 for Level 1 Certification (categories 3, 5 and 6) have been historically referred to as Planet Mark Business Certification Core Scope 3 Emissions or as Basic Scope 3 emissions and refer to Scope 3 emissions that are within easy operational control.

Annex 3 Emission Conversion Factors

Emission Conversion Factors

Planet Mark has adopted a hierarchy of sources for the emission factors that we use in our certifications. If available we make use of the relevant country's own emission factors (for UK entities we use the DESNZ *Government conversion factors for company reporting of greenhouse gas emissions*, and in the US we use the EPA's *GHG Emission Factors Hub*). If these are not available, we make use of other robust sources of emission factor data from organisations such as the *European Environment Agency*, *Ember* and *Ecoinvent* or source emission factors from academic literature.

The following outlines how the DESNZ emissions factors are applied in this Certification Scheme calculations:

- **Greenhouse gas boundaries**
The scope of the environmental reporting includes the total equivalent carbon dioxide emissions in tonnes as denoted by CO₂e. This includes emissions of CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ where arising, as set out in the DESNZ guidance.
- **Scope 3 Category 3 emissions for electricity and fuels**
DESNZ guidelines separate the direct and indirect emissions related to fuel use and electricity. The upstream emissions related to the extraction, refining and transportation of fuels (collectively known as well-to-tank or WTT) and the transmission and distribution (T&D) of electricity are accounted for in scope 3. For certifications using previous versions of these Scheme Rules we included as a default emissions from T&D but not emissions from WTT. As per these scheme rules, only complete Scope 3 categories will be included so T&D emissions will be reported along with WTT as part of Scope 3 Category 3- Fuel- and energy-related related activities.
- **Air travel**
The calculations include the stated uplift factor for air travel and radiative forcing. The use of class-based air travel data is recommended for accurate measurement but is not mandatory. The 'average passenger' class shall be used if class-based data is not provided for all travel unless otherwise requested.

Flight types include:

- Domestic (flights between UK airports)
- Short-haul (flights to and from the UK, see definition below)
- Long-haul (flights to and from the UK, see definition below)

Defining Short Haul vs Long Haul Flights:

In earlier versions of the GHG Conversion factors, it was suggested at a crude level to assign all flights 3,700km to long-haul (on the basis of the maximum range of a Boeing 737). However, this approach was relatively simplistic, difficult to apply without detailed flight distance calculations, and was not completely consistent with the CAA statistical dataset used to define the emission factors. The current preferred definition, which aligns with the CAA statistical dataset, is to assume that all flights between the UK and Europe (excluding Moldova and Ukraine, but including the Channel Islands, Gibraltar, Greenland and Turkey) and between the UK and North Africa (Algeria, Egypt, Libya, Morocco and Tunisia) are also short-haul. Flights between the UK and other destinations (North and South America, Asia (including Russia, but excluding Turkey), most of Africa, Australasia, Moldova and Ukraine should be counted as long-haul.

The following definitions apply:

- Domestic - flights between UK airports (also including Isle of Man)
- Short haul - flights to and from the UK typically to Europe (up to 3,700km in distance)
- Long haul - flights to and from the UK outside of Europe (over 3,700km in distance)
- International - all flights between non-UK destinations

As there is no equivalent to the international factor in previous emissions factor databases, baseline assertions will not be re-asserted to account for the improved accuracy in air travel emissions calculations.

Informative Note: In 2015, BEIS introduced a new emissions factor for 'International' flights which travel from and to non-UK countries. As such, the previous assumptions used to account for flights in all countries have been amended to align fully with BEIS/DESNZ guidance. Previously, domestic legs were estimated as those less than 1,000km, short haul legs were less than 3,700km and long-haul legs were greater than 3,700km for all flights travelling to and from any country.

Updates to emissions factors

Emissions factors are updated annually. Where the guidance requires a revision to the methodology laid out in this Certification Scheme, this is then applied to all future reporting. Where a revision is optional, a view is taken on whether or not to adopt the new practice and revise the methodology.

- **Serviced and leased offices**

Emissions from managed leased office facilities (i.e. hotdesk style like WeWork) are reported as Scope 3 emissions (Purchased Goods and services).

Emissions from shared spaces of leased office facilities (i.e. lobby, plant room etc) are reported as Scope 3 emissions – Leased assets.

Emissions from leased office facilities (i.e. Member is sole occupant and has access to primary data for electricity and gas usage) are reported as Scope 1 and 2 emissions.

- **Homeworking**

Planet Mark has developed its own methodology to estimate homeworking energy for the UK and USA. Members may include working from home utility consumption (electricity and space heating energy) for each full time equivalent (FTE) employee working from home. Emissions related to the use of water and the production of waste at home are typically excluded.

Where the Member has a physical office, homeworking utility emissions are calculated and mentioned in the certification report but are not included in the Total Carbon Footprint figure.

For the UK:

Homeworking Includes additional electricity and gas consumption as a result of each full time equivalent employee working from home. We base our estimate of energy consumption due to homeworking on the DESNZ homeworking emission factors. We have converted the annualised DESNZ emission factors into monthly estimates of energy consumption in order to better account for seasonal variations. Our estimates are based on a 40h working week and a 6-month heating season (October to March) and take into account annual leave.

For USA:

US homeworking energy consumption is calculated for each Census Division. Heating energy consumption in each month is derived from a Planet Mark degree day analysis using

weighted average heating energy demand for gas and electrically heated homes in the relevant Census Division. Monthly electricity consumption takes into account the electricity needed for a home office plus some other ancillary demand along with a cooling degree day analysis for air conditioning demand in the Census Division. Appropriate regional electricity emission factors sourced from the Environmental Protection Agency are applied.

Annual homeworking gas consumption is assumed to be 5,849 kWh for each employee working from home full time for a state like Connecticut to 2,202 kWh for a state like Florida. Annual homeworking electricity consumption is state specific as well and is assumed to be 727 kWh for each employee working from home full time for a state like Connecticut to 1,612 kWh for a state like Florida.

The Homeworking Methodology is reviewed annually.

- **Methodological change in 2015**

In Defra's 2015 emissions factors inventory, the global warming potentials of non-carbon dioxide greenhouse gases have been realigned from the IPCC Second Assessment Report to the IPCC's Fourth Assessment Report, so that there is consistency with reporting under the Kyoto Protocol. This realignment means that the GWP for methane has increased by 19% and nitrous oxide has decreased by 4%.

This does not have a material impact on most emissions factors, as these gases make up a small percentage of the total carbon equivalent. The main exceptions are waste sent to landfill and refrigerant gases. For the purposes of reporting for the Planet Mark, baseline carbon emissions will only be re-asserted to account for this methodological change in the case of waste sent to landfill and refrigerant gases, where it has a material impact.

- **Dual Reporting (Market Based and Location Based)**

Planet Mark allows companies to report in line with the latest GHG Protocol Scope 2 Guidance. In 2015, The GHG Protocol released new guidance on accounting for renewable energy purchases, [*GHG Protocol Scope 2 Guidance – An amendment to the GHG Protocol Corporate Standard*](#)

The GHG Protocol Scope 2 Guidance introduced “dual reporting” duties for companies that operate in markets where contractual instruments are available, such as the UK. The two methods to quantifying Scope 2 emissions are the location-based and market-based approaches.

Unlike the location-based method, which reflects the average emissions intensity of the grid on which energy consumption occurs, the market-based method reflects emissions from the electricity that companies have procured. Market based electricity emissions are calculated using carbon emission factors for a Member's specific electricity supply fuel mix as published on their supplier's website for electricity supplied in the period. If supplier is unknown, we use residual fuel mix emission factors.

The Planet Mark Certification Report and Certificate shows both location based and market based emissions. When certifying reductions in a Member's carbon footprints, as a default we recommend and use the market based method for quantifying scope 2 emissions. Upon request we can use the location-based method, however Members who are recertifying cannot use location-based emissions one year, then market-based the next (or vice versa).

If a company has its own renewable generation, then the ability to claim zero-carbon electricity from this electricity depends on whether the installation was supported by the

Feed-In Tariff and whether any associated REGOs have been claimed and retired or sold.

For the UK, the electricity generated by renewable installations which were supported by the Feed-In Tariff and for which REGOs have not been claimed and retired by the reporting company will not be eligible for reduced carbon emissions in either the location-based or market-based approach. The attributes associated with the Feed-in Tariff mechanism differ by country.

The electricity generated by unsubsidised renewable installations, or those which have had REGOs claimed and retired by the reporting company, will be eligible for reduced carbon emissions under the location-based and market-based approaches.

If REGOs are claimed and then sold on to a third party, then this electricity will not be eligible for reduced carbon emissions for the reporting company.

There is no carbon reduction conferred to a footprint by zero-carbon electricity that is exported to the grid.

Annex 4 Explanation of Control Approaches (Informative)

Under the **equity share approach**, a company accounts for GHG emissions from operations according to its share of equity in the operation. Under the **control approach**, a company accounts for 100% of the GHG emissions from operations over which it has control. Control can be defined in either financial or operational terms.

Under the **operational control approach**, a company has operational control over an operation if the former or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation. Under the **financial control approach**, a company can direct financial and operating policies with a view to gaining economic benefits from its activities. Financial control usually exists if the company has the right to the majority of benefits of the operation or if it retains the majority risks and rewards of ownership of the operation's assets.

The control approach is applied for all Planet Mark certified organisations, meaning that greenhouse gas emissions arising from an operation over which the organisation has full control are accounted. When choosing between operational control and financial control, the default policy is to apply the **operational control approach**.

Annex 5 Information To Be Supplied By The Member

Information	Year 1	Renewals
Certification Reporting Period (typically aligned with the Member's financial year)	Required	N/A
Organisational information, including: <ul style="list-style-type: none"> • Full organisational and operational (emissions) boundary • Chosen reporting operational (emissions) boundary • Chosen reporting organisational boundary • Reasons for exclusions if not choosing full boundary 	Required	N/A
Any significant changes to the organisation since last reporting period	N/A	Required
Consumption data for all relevant emission categories within agreed boundary	Required	Required
Supporting evidence for data submitted	Required	Required
Site locations	Required	Required
Floor area per site	Recommended	Recommended
Number of employees	Required	Required
Number of employees per site	Recommended	Recommended
Turnover	Recommended	Recommended
Unique Intensity Measure if applicable (i.e. units produced etc)	Recommended	Recommended

Annex 6 Guidance On Net Zero (Informative)

What is net zero?

Net zero means cutting greenhouse gas (GHG) emissions to as close to zero as possible, with any remaining emissions re-absorbed from the atmosphere (United Nations).

How do we achieve net zero?

In accordance with the Science Based Targets initiative (SBTi) Corporate Net Zero Standard, an organisation can be considered net zero once it has reduced emissions across all three scopes by at least 90% of the baseline.

The standard outlines that corporate targets should be in line with the ambition to limit global warming to 1.5°C, and that organisations should set near-term targets to deliver deep emissions cuts in the next 5-10 years. Only the unavoidable residual emissions (totaling no more than 10%), may be neutralised at the net zero target year using accredited carbon removal offsets.

Why is net zero so important?

The Paris Agreement, adopted by 196 Parties at COP 21, is a legally binding treaty on climate change, which aims to limit global temperature rise to no more than 1.5°C compared to pre-industrial levels.

The Intergovernmental Panel on Climate Change (IPCC) outlined in early 2022 that without deep and immediate reductions in GHG emissions across all sectors, limiting global warming to 1.5°C is unattainable. Staying on track will require global emissions to peak before 2025. It is time, therefore, to prioritise net zero within the wider business strategy, starting with a robust measurement of all GHG emissions, formulation of net zero targets, and an action plan for reducing emissions.

How can Planet Mark help?

To help Members set and work towards net zero targets Planet Mark provides a programme that consists of: Measurement of Scope 1, 2 and 3 emissions, target setting, strategy and reduction planning, internal stakeholder and supplier engagement, governance and progress reporting.

Annex 7 UK air travel 2023 emission factors and Planet Mark recertification

UK Domestic, short-haul, and long-haul flights 2023 emissions published by DESNZ have all increased from a range between 11% - 51%. These significant increases are attributable to reduced load factors (planes operating with fewer passengers) during the COVID-19 pandemic.

It is considered that the significant increase to air travel emissions factors is beyond the reasonable control of our members, as they are reflective of an especially unique set of circumstances relating to the COVID-19 pandemic.

It has, therefore, been concluded that for the 2023 emission factor year, the associated air emissions will be calculated using both the 2022 and the 2023 emissions factors, and where relevant, both measurements will be documented in the Certification Report. In some circumstances members will be considered for re-certification using the 2022 emissions factors to normalise out this uplift.

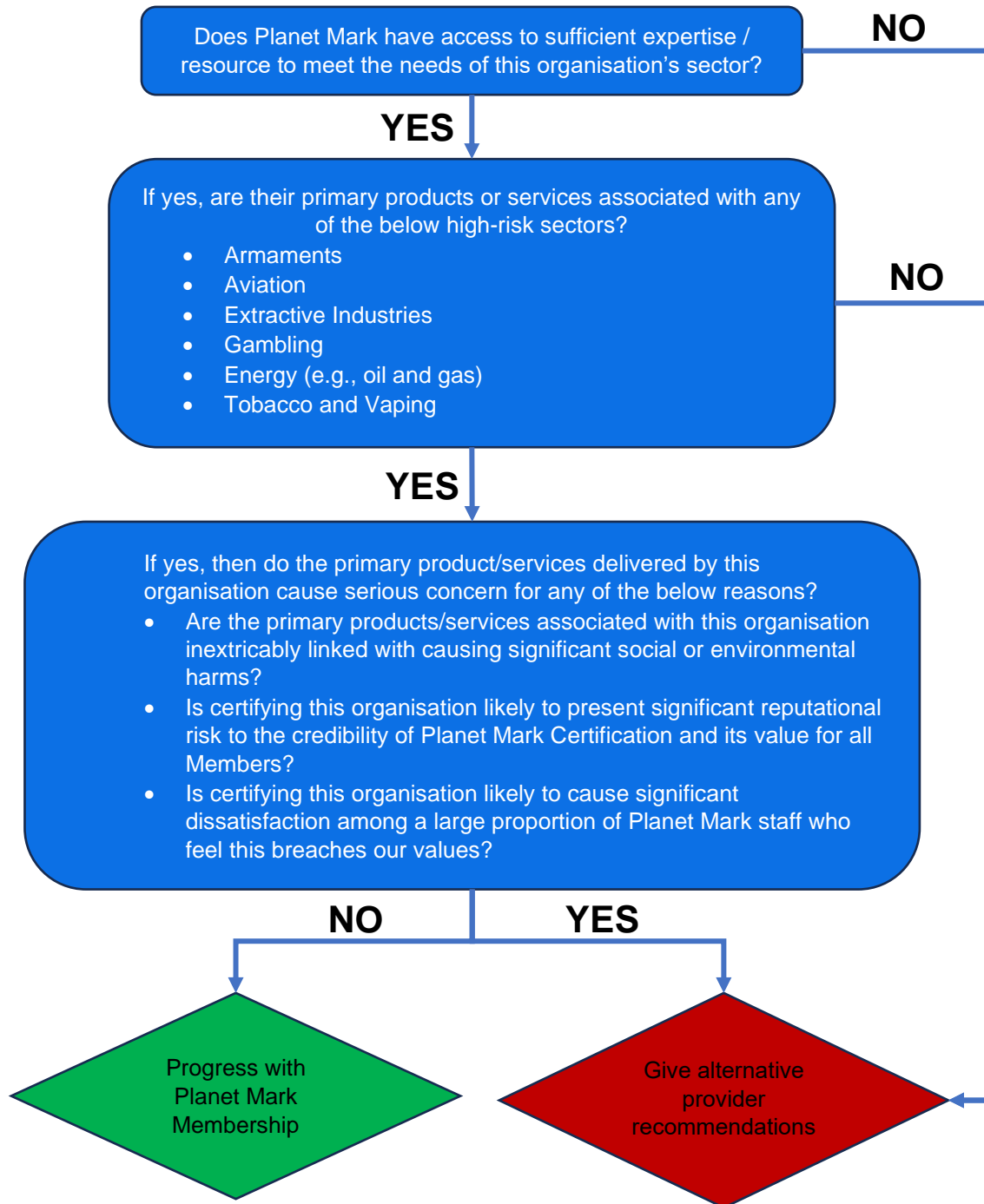
For clarification purposes the exceptional circumstances in practice are summarised below:

- **YE2023 Measured Carbon footprint** will use 2023 emission factors (*as standard*)
- **YE2023 Certificate** will show % reduction from previous year using current year (2023) emission factors vs previous year (2022) emission factors (*as standard*)
- **YE2023 Certification report** will use 2023 emission factor for current footprint AND for comparison to previous year. (*as standard*)
- **YE2023 Certification report air travel slide** will have a text bullet point showing additional normalised comparison of air emissions using 2022 emission factors for both years (*new*)
- **Recertification requirements:** If standard recertification requirements (as per section 7) are not met, the Member can appeal for Recertification based on exceptional circumstances. The Member will be able to recertify based on exceptional circumstances if the min 2.5% absolute or intensity carbon reduction requirement is achieved through a normalised air travel comparison (using 2022 emission factors for both YE2022 and YE2023 reporting period).

Annex 8 Planet Mark Membership Exclusion Criteria

This section defines Planet Mark’s exclusion criteria that may lead to organisations, products or services seeking Planet Mark Certification to be rejected for certification and/or referred to an alternative provider who may be better suited to meet their needs.

This is to ensure that Planet Mark is focused upon supporting organisations in sectors for whom we have access to sufficient expertise / resources to meet their needs, as well as to ensure that the reputation / credibility of Planet Mark Membership is not put at risk to the detriment of all other Certified Members.



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