

Cross-compliance Table

The following cross-compliance table summarises the major differences between The CarbonNeutral Protocol and PAS 2060, in the form of additional requirements of The Protocol relative to PAS 2060, and the additional requirements of PAS 2060 relative to The Protocol. The documentation should be referred to for detailed information about the way in which requirements must be fulfilled, documented and verified.

Cross-compliance relative to PAS 2060:2014 specification for the demonstration of carbon neutrality

This Publicly Available Specification 2060 for the demonstration of carbon neutrality was first published in 2010 and revised in 2014, supported by the sponsorship of the Environmental Protection Administration, Executive Yuan, R.O.C. (Taiwan). PAS 2060 specifies requirements to be met by any entity seeking to demonstrate carbon neutrality through the quantification, reduction and offsetting of GHG emissions from a uniquely identified subject.

Cross-compliance Relative to PAS 2060:2014 Specification for the Demonstration of Carbon Neutrality

Additional requirements of The Protocol relative to PAS 2060	Protocol Step	Additional requirements of PAS 2060 relative to The Protocol
• None	Define the subject	• The client <u>must</u> describe purpose, objectives and functions of the subject
• None	Quantify GHG emissions	• Product and service assessment boundaries <u>must</u> be cradle-to-grave • Any Scope 1, 2 or 3 emission source estimated to be greater than 1% of the total carbon footprint shall be taken into account unless not technically feasible nor cost-effective
• None	Set target	• Set specific targets for internal GHG reductions for the defined subject appropriate to the timescale for carbon neutrality
• Carbon credits limited to those listed in Technical Specification 4.1.1 of The CarbonNeutral Protocol (2021)	Reduce emissions	• <u>Must</u> monitor the subject's emissions intensity to a baseline • <u>Must</u> implement an ongoing plan to reduce the subject's emissions • Emissions reductions <u>must</u> be achieved and identified as overall, activity-based or intensity-based • Carbon credits must be retired within 12 months of declaration of neutrality, apart from events which can be retired within 36 months
• Self-validation not permitted	Communicate	• Public declarations <u>must</u> conform to BS EN ISO/IEC 17050-1 • Public declarations <u>must</u> be in accordance with the BS EN ISO/IEC 17000 conformity assessments