QAS Certification Procedures: Carbon Offsets

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1 Terms and definitions

1.1 In these Procedures the following terms have the meanings given. Terms defined here are capitalised when used in that defined sense.

Term	Meaning
Provider	An organisation that sells Carbon Offsets.
Reseller	A Provider who delegates emissions calculation and carbon credit management to a third-party Responsible Provider. Resellers are jointly responsible with their Responsible Providers for fulfilling QAS criteria.
Responsible Provider	The organisation that a Reseller delegates emissions calculation and carbon credit management to.
Independent Auditor (IA)	The organisation appointed under section 3 to conduct QAS audits.
Carbon Credit	A transferable instrument issued by a carbon crediting programme, representing one tonne of CO2e reduced or removed, uniquely serialised and tracked in the registry designated by that programme.
Removal Credit	A Carbon Credit representing the removal of CO2e from the atmosphere and its storage, as distinct from the avoidance or reduction of emissions.
Carbon Offset	The service defined in clause 4.1.
Climate Contribution	The verified retirement of eligible Carbon Credits in support of climate mitigation, communicated without any claim, express or implied, that the purchaser's own emissions are thereby reduced, neutralised, compensated or covered (see clauses 4.1 and 6.7).
Certification Period	The 12-month period for which a QAS certified status is awarded under clause 3.6, as exceptionally extended under that clause.
Audit Cycle	The assessment period that begins the day after the audited timeframe ends.
Related Body	Any entity linked to the QAS, its Directors, or Senior Management by common ownership, governance, personnel, shared resources, or contractual arrangements.
Cause	As defined in clause 3.2.
CCP-Eligible / CCP-Approved / CCP-labelled	Respectively: a carbon crediting programme approved by the ICVCM as meeting the programme-level requirements of its Assessment Framework; a methodology (and version) approved by the ICVCM as meeting its category-level requirements, including any conditions attached to that approval; and a Carbon Credit entitled to carry the ICVCM's Core Carbon Principles label by satisfying both.
CORSIA Eligible Emissions Unit	A Carbon Credit eligible for use under ICAO's CORSIA for the compliance phase current at the time of the credit's retirement, including any required host-country authorisation.
Eligible Legacy Credit	An issued CER deriving from a project's second or subsequent crediting period, where the methodology applied to that crediting period falls within an exception stated in clause 5.2.

1.2 Interpretation

In these Procedures 'shall' and 'must' denote a requirement verified under audit; 'should' denotes a recommendation; 'may' denotes a permission. Text introduced by 'NOTE' is informative and is not an audited criterion.

1.3 References to external documents

These Procedures refer to external documents as follows. Dated references (including Directive (EU) 2024/825 and the methodology versions named in clause 5.2): only the version cited applies. Undated references (including the ICVCM Assessment Framework and its published assessment decisions; the CORSIA Eligible Emissions Units list; the CMA Green Claims Code and associated guidance; the FTC Guides for the Use of Environmental Marketing Claims; and national emissions-factor datasets): the version in force at the start of the relevant Certification Period applies, except emissions factors and calculation standards, which shall be current at the time of calculation in accordance with clause 4.4.

NOTE: The technical basis for the numerical factors in section 4 is recorded in the QAS Technical Basis Note appended at Section 8 (informative).

1.4 Development intent

NOTE: As the supply of high-integrity credits scales, the QAS expects in a future release to move from the 'where possible' requirement in clause 5.11 towards a minimum proportion of CCP-labelled Carbon Credits in the retirements fulfilling each certified offset whilst withdrawing the Eligible Legacy Credit route; Providers should plan procurement with this trajectory in mind.

The QAS also expects a future release to consolidate Climate Contribution certification into a dedicated module, including contributions sized by reference to calculated emissions.

2 The Application Process

2.1 A Provider or Reseller may apply for QAS certification for their Carbon Offsets by emailing the application form and the required information to hello@qasaudit.com. The required fee must also be paid and cleared at least two calendar weeks before the start date of an audit cycle.

2.2 Applicants shall notify the QAS of the emissions datasets and methodologies proposed for all offset calculations at the time of application.

2.3 Organisations wishing to renew QAS certification in subsequent years must confirm in writing that the application information previously provided has not changed, or update the application information where it has, and also complete the Statement of Account for the Independent Auditor (IA). The information required on this template includes total sales of QAS certified and non QAS certified Carbon Offsets over the Certification Period being audited, together with details of credit retirements to balance both offset accounts. It must be signed by a qualified accountant or auditor, and sent to the IA (not the QAS) within eight months of the end of the Certification Period.

2.4 Resellers may also seek QAS certified status for the Carbon Offsets that they sell and are jointly responsible for fulfilling QAS criteria with their Responsible Providers. Applications to the QAS may be made by either the Reseller or their Responsible Provider.

2.5 Initial and renewal fees for application to have a Carbon Offset certified by the QAS are stratified based on the higher of either the offset provider’s turnover, or balance sheet total, relating to the highest parent company or organisation. To support a reduced application fee, medium, and small providers/ resellers must provide evidence of their turnover and balance sheet total from the management accounts relating to the most recently finished financial year, or if the company has not yet completed its first financial year, year-to-date and projected figures for the current financial year. The standard application fee covers one complete audit cycle to a final determination, including two hours of attention to minor amends. If the two hours is exceeded, the QAS reserves the right to charge pro-rata for additional time spent at £200/hr. If the audit is not passed, the applicant can apply to be re-audited in the same year for an additional fee covering the additional time spent as above up to 70% of the original fee invoiced.

Organisation	Application fee (ex-VAT)	Higher of either Turnover or Balance sheet total
Larger Provider	£14,750	>£8m
Medium Provider	£9,750	£1.6 - 8m
Small Provider	£4,750	<£1.6m
Larger Reseller	£9,750	>£8m
Medium Reseller	£4,750	£1.6 - 8m
Small Reseller	£2,750	<£1.6m

2.6 These Procedures govern the certification process. Where they conflict with an applicant's procurement terms, these Procedures take precedence, to maintain the integrity and independence of the standard.

2.7 To preserve the "Beyond Doubt" integrity of the standard, the QAS, its Directors, and any Related Bodies are strictly prohibited from providing paid consultancy services to any QAS applicant regarding the preparation of their application, emissions calculations, or carbon credit procurement strategies.

2.8 As a condition of application, Providers and Resellers must agree to the liability and indemnification terms contained within the Application Form. QAS Certification confirms that a specific Carbon Offset has been independently audited against the calculation, project, and transparency criteria set out in the current QAS Certification Procedures. It does not constitute legal advice, nor does it guarantee that a Provider, a Reseller, or any of their respective end-clients are in compliance with local, national, or international consumer protection, environmental, or advertising laws.

2.9 Where a Provider or Reseller sells QAS certified offsets to a third-party end-client, or utilises a third party (such as a broker) to fulfil any QAS criteria, they must establish and enforce contractual flow-down terms. These terms must explicitly require the end-client or third party to comply with all relevant transparency, marketing, disclosure, and retirement criteria set out in Sections

5 and 6 of these Procedures. It remains the sole responsibility of the Provider or Reseller to demonstrate that these flow-down terms are in place and adequately communicated to meet their obligations under these rules.

3 The Independent Audit Process

3.1 QAS audits shall not begin until the application process has been completed satisfactorily, payment has been made and funds are cleared by the bank.

3.2 The audit process is managed by the Independent Auditor (IA). To ensure the stability and independence of the verification process, the appointment will only be terminated by the QAS before the conclusion of their contracted term for "Cause." For the purposes of these Procedures, "Cause" is strictly defined as: (a) Loss or suspension of relevant ISO accreditation; (b) Proven professional misconduct, fraud, or gross negligence; (c) Material and remedial breach of the confidentiality agreement; or (d) Persistent failure to perform audit duties in accordance with the timelines and standards set out in these Procedures. Dismissal shall never be motivated by commercial pressure, the outcome of specific audit decisions, or conflicts of interest. Throughout its term the IA shall hold accreditation to ISO 14065 / ISO/IEC 17029 for greenhouse gas validation and verification, or shall demonstrate equivalent competence and independent oversight to the satisfaction of the QAS.

3.3 Once an application is lodged, the QAS shall transfer all relevant documentation to the IA. From the commencement of the audit, the QAS executive management and Directors shall recuse themselves from any direct involvement in the assessment of that specific applicant. All audit-related correspondence, data requests, and technical queries will take place directly between the IA and the applicant. The QAS management shall not act as an intermediary, nor shall it provide "pre-audit consultancy" or advice to the applicant on how to satisfy specific IA queries during the active audit cycle.

3.4 The IA shall audit compliance of the Carbon Offsets against the version of the QAS Certification Procedures current at the time of application. To ensure stable transitions, any amendments to these Procedures that restrict project eligibility (including those triggered by external standard updates) will apply only to audit cycles commencing at least 12 months after the amendment is published. The foregoing does not apply to calculation standards which should be current for each audit period. The IA may exercise expert judgement and deviate from the standard assessment criteria where practical considerations require; any such judgement shall be justified and explained in the assessment feedback.

3.5 The IA may discuss generic issues with the QAS during the audit process, but not the specifics of any named applicant. The additional information required for offsets undergoing renewal of QAS certification (Statement of Account and credit retirement information) is also not shared with the QAS. This is in order to respect the privacy of proprietary and commercially sensitive information owned by QAS applicants. The IA is subject to strict contractual confidentiality requirements.

3.6 Carbon Offsets that are found to fulfil QAS criteria under independent audit are awarded 'QAS certified' status for a period of 12 months. This period may exceptionally be extended if required for the purpose of changing the timing of subsequent audit during the year at the discretion of the QAS.

3.7 Applications that have not met QAS requirements but are judged by the IA to require minor amends will be given feedback and invited to correct the identified deficiencies within a further three-month period. QAS certification will be granted provisionally with a note made on the QAS website of the deficiencies awaiting correction. If minor amends are not attended to within the three-month period allowed then QAS certification will be withdrawn and the status on the QAS website changed to RED.

3.8 Applications that have not met QAS requirements within the six-month period will be provided with detailed feedback and invited to resubmit an application to be re-audited.

3.9 Carbon Offset products that have been audited by the Independent Auditor shall be listed on the QAS certified page of the QAS website against a RAG status as follows:

- GREEN – currently QAS certified or undergoing renewal
- AMBER – under initial application or certified pending minor amends
- RED – did not meet QAS requirements under independent audit

3.10 All QAS standards, methodologies, audit tools, and procedures are the exclusive intellectual property of Quality Assurance Standard Ltd. Certification provides a limited, non-exclusive license to claim QAS certification for the duration of the certification, and does not confer any ownership rights over the standard itself.

3.11 The selection, assignment, and technical judgment of audit personnel are the sole responsibility of the IA. The applicant shall have no right of approval or veto over audit personnel.

3.12 An applicant, Provider or Reseller may appeal a certification decision by written notice to the IA within 20 working days of notification of the decision. Appeals shall be determined by a person or panel appointed by the IA, none of whom took part in the assessment under appeal. The appellant shall receive the outcome, with reasons, in writing within 60 working days. Lodging an appeal does not suspend the published status of the offset. The QAS shall take no part in determining appeals. The first appeal in respect of any certification decision shall carry no fee.

3.13 On any cessation of certification — expiry without renewal, withdrawal, or conclusion — the QAS shall publish, verbatim and without addition, the applicable status wording from the table in this clause. Entries move to an archived register 24 months after cessation. A Provider or Reseller ceasing participation may commission a closing audit by the IA at the published tariff, reconciling credit retirements against all QAS certified offsets sold up to the cessation date; on satisfactory completion the published status shall be that at row 5.

Row	Circumstance	Published wording (verbatim)
1	Failed audit	Did not meet QAS requirements under independent audit on [date].
2	Withdrawal following breach (7.1–7.2)	QAS certification withdrawn on [date] following breach of certification requirements.
3	Suspension pending correction	QAS certification suspended on [date] pending correction of identified non-compliance.
4	Expiry without renewal, no closing audit	QAS certification expired on [date]. The offset was not presented for renewal; accordingly, retirement of credits against offsets sold during [final certified period] has not been independently verified under the QAS. Offsets sold after [date] are outside QAS certification.
5	Concluded with closing audit	QAS certification concluded on [date]. Closing reconciliation of credit retirements against all certified

		offsets sold to [date] was completed under independent audit.
6	Never certified but claiming	This organisation has not applied for or been awarded QAS certification (see clause 7.4).

4 Criteria for Calculating Emissions

4.1 For the purposes of certification, a Carbon Offset is a service through which a Provider facilitates the cancellation of eligible carbon credits on a public registry on behalf of a client, matched to a corresponding amount of CO2e of the client's calculated emissions, that have been calculated in accordance with the criteria in this section. QAS certified Offsets must be based on accurately calculated emissions from a particular activity over a defined period of time.

For the sake of clarity, the following do not constitute a Carbon Offset:

- Purchasing and then cancelling a volume of carbon credits in the absence of accurate calculation of emissions relating to a defined activity; or
- Selling carbon credits to a third-party that has already calculated the tonnage of emissions it wishes to offset.

  A Climate Contribution (clause 1.1) of a client-specified quantity of CO2e may be certified where the criteria of sections 5 and 6 are satisfied in full, so far as applicable. For that purpose, references in sections 2, 3, 5, 6 and 7 to a Carbon Offset include a certified Climate Contribution; in place of the activity and period reference in 6.1, communications shall prominently state the quantity of CO2e contributed and the projects supported; and communications shall contain no claim, express or implied, that the purchaser's own emissions are reduced, neutralised, compensated or covered by the contribution. NOTE: Certification attests the delivery, credit quality, retirement and communication of the contribution; it does not attest the sufficiency of the quantity chosen. This paragraph applies to contributions of a client-specified quantity; a Carbon Offset communicated as a Climate Contribution under clause 6.7 remains subject to the calculation criteria of this section.

4.2 QAS certification demands accurate calculations but does not require a consumer or organisation to offset the emissions associated with the whole of their business or lifestyle or for all of a defined activity - it is for the consumer or organisation to decide the scope of emissions that they wish to offset. However, the QAS recommends that organisations offset scope 1, 2 and all significant scope 3 emissions. Organisations must communicate transparently to their stakeholders once the scope is defined (see clause 6.3). Organisations should consider offsetting scope 1 and 2 emissions with removal credits rather than avoidance credits.

4.3 Appropriate emissions datasets and methodologies shall be used where available. Real world datasets should be used in preference to modelled data where available, for example the measured route-specific airline fuel consumption data that the aviation sector often uses for its flight offsets. Acceptable methodological approaches to modelled calculation include:

- The WRI Greenhouse Gas Protocol
- National methodologies such as DESNZ's Voluntary Reporting Guidelines and those used by the US EPA and the NZ Ministry for the Environment.
- Methodologies produced by respected independent organisations such as ISO, IEA, IPCC, Climate Transparency and the EU.

4.4 Applicants shall use the factors current at the time of application and shall update their calculators to reflect subsequent changes at each annual renewal. Where a methodology describes more than one method of calculating emissions, the offset provider should use the most accurate figures available for each defined activity. There may be instances where the most accurate information is not readily available and in those circumstances the Independent Auditor may allow alternatives as appropriate, for example miles driven may be used as an alternative to litres of fuel consumed for car journeys.

4.5 A minimum multiplier of 1.7 shall be applied for flight offsets. NOTE: the technical basis and review date are recorded in the Technical Basis Note.

4.6 To ensure high environmental integrity, the default volume of Carbon Offsets required for QAS certification for scope 2 calculation should be calculated using location-based emission factors (grid averages). Organisations are encouraged to report market-based figures (reflecting renewable energy tariffs) for their own transparency. NOTE: market-based reductions should only be used to reduce the required offset volume if the electricity is sourced via high-integrity instruments such as Power Purchase Agreements (PPAs) or direct on-site generation, or complies with scope 2 contractual instrument rules. Unbundled REGOs or standard green tariffs should be carefully scrutinised to ensure additionality.

4.7 Electricity purchased on a renewable energy tariff should not use different emissions factors where grid-average figures already account for the renewable fuel mix.

4.8 Providers shall disclose the basis on which flight emissions are calculated, including the distance basis used and (for modelled data) any uplift factors applied.

4.9 Where fuel/energy consumption data (eg gas or electricity use for office buildings) are not available or easily obtainable in units of energy (or volume or mass), alternate metrics (such as office floor area) might be used to estimate GHG emissions instead if recognised regional benchmarks are available.

4.10 For Internal Combustion Engine (ICE) vehicles, where manufacturer data (WLTP/NEDC) is used, an uplift factor of 23% must be applied to account for real-world driving conditions. For Plug-in Hybrid Electric Vehicles (PHEVs), generic manufacturer CO2 data must not be used with standard uplifts due to significant discrepancies in real-world Utility Factors. Providers must calculate emissions using either (a) Actual fuel consumption data (litres/gallons purchased), which is the preferred method; or (b) If calculating from distance, a specific PHEV Uplift Factor of 300% must be applied to the manufacturer's figures, or the provider must utilise specific PHEV emission factors from the current year's DESNZ/ EPA dataset which explicitly incorporate real-world utility factor adjustments.

4.11 Modelled data based on average flight distance or actual Great Circle flight distances must take into account indirect routing/delays by using an uplift factor of 8%. This does not apply to real world datasets.

5 Criteria for Projects and Credits

5.1 Providers shall fulfil QAS certified offsets using Carbon Credits that satisfy at least one of sub-paragraphs (a) to (c), in every case subject to the exclusions in clause 5.2:

(a) credits that are CCP-labelled, or issued by a CCP-Eligible programme under a CCP-Approved methodology and version, including satisfaction of any conditions attached to that approval;

(b) credits that are CORSIA Eligible Emissions Units; or

(c) Eligible Legacy Credits.

5.2 Unless specifically approved by the ICVCM, Providers shall not use Carbon Credits with the following Project Methodologies

- grid-connected renewable energy methodologies, **unless** located in Least Developed Countries (LDCs) or Small Island Developing States (SIDS), or the generated renewable energy is secondary to a different primary methodology; or

- cook stove methodologies that rely on survey-based usage assumptions rather than direct metering or monitored fuel consumption; or
- land use methodologies based on avoided unplanned deforestation (including VM0006, VM0007, VM0009, VM0015, VM0037); or
- avoided conversion methodologies (including avoided conversion of grasslands, wetlands, and peatlands) that rely on hypothetical baseline scenarios
- trifluoromethane (HFC-23) methodologies, **unless** complying with AM00001 version 6 onwards; or
- nitric acid methodologies, **unless** complying with ACM0019;
- adipic acid methodologies; or
- waste heat recovery methodologies; or
- efficient lighting project methodologies; or
- fossil fuel switch project methodologies; or
- jurisdictional or project crediting under High Forest cover, Low Deforestation (HFLD) approaches, unless and until the relevant crediting level is CCP-Approved by the ICVCM.

5.3 Notwithstanding the above, the QAS reserves the right to immediately exclude any specific project that is subject to active suspension by its registry, or where independent scientific evidence (eg from ratings agencies or academic review) demonstrates a catastrophic failure of the project's baseline.

5.4 Providers shall use avoidance-type Carbon Credits only where the emissions were avoided before issuance; ex-ante avoidance credits shall not be used.

5.5 For projects using non-permanent storage (eg forestry, soil carbon), Providers shall demonstrate that a portion of issued credits has been contributed to a programme-level buffer pool managed by the crediting programme, as insurance against reversals.

5.6 Providers shall not use Carbon Credits from projects where evidence exists that safeguards have been insufficient to avoid adverse environmental or social impacts.

5.7 Carbon Credit retirement for the purposes of a Carbon Offset shall be tracked by the registry designated by the crediting programme, and shall occur no earlier than 24 months before the start of, and no later than six months after the end of, the Certification Period in which the offset was sold. Credits retired in advance of sale shall be exclusively reserved against QAS certified offsets, and shall not have been counted against any other sale, claim or obligation. NOTE: For example, where a Certification Period runs from 1st January to 31st December, qualifying retirements may occur from 1st January two years before the period begins until 30th June in the following year.

A Carbon Offset or Climate Contribution may also be fulfilled by Removal Credits contracted for future delivery, where: (a) a binding contract in place at the time of sale identifies the project, the quantity, and the scheduled delivery date, for credits that will satisfy clauses 5.1 and 5.2 on issuance; (b) the contract provides for replacement with eligible Carbon Credits at no further cost to the client if delivery has not occurred by the scheduled date; and (c) the scheduled delivery date and the replacement remedy are disclosed at or before the point of sale. The IA shall verify the status of forward deliveries, and any replacements, at each audit. NOTE: This provision reflects the current state of the removals market; it will be reviewed as spot supply scales. Avoidance credits remain subject to clause 5.4 and may not be sold ex-ante.

5.8 The IA shall ensure that credit retirements are not double-counted in any way, including retirements made in respect of QAS certified and non QAS certified offsets. For organisations selling both, this will therefore require scrutiny of the carbon accounting for both types of sales and the provision of this information is a requirement of QAS certification. Credits with explicit Corresponding Adjustments (CAs) under Article 6 of the Paris Agreement are preferable for

QAS certification, and no credits explicitly known to be simultaneously used for national contribution claims shall be used.

5.9 Applicants must provide proof of credit retirement as determined by the IA. This may include direct access to the relevant registry where public access is not available.

5.10 A Provider or Reseller may use third parties (for example brokers) to fulfil these criteria, but remains responsible for demonstrating compliance to the IA, including the flow-down terms required by clause 2.9.

5.11 Providers shall use high-integrity Carbon Credits complying with the ICVCM Core Carbon Principles where possible. The IA shall apply its discretion under 3.4 while high-integrity supply scales; for clarity, Carbon Credits lacking integrity on additionality, permanence or conservative quantification grounds are not compatible with QAS certification.

6 Criteria for Transparency

6.1 Providers and Resellers shall ensure — in their own communications and through the flow-down terms of clause 2.9 — that references to a QAS certified offset must prominently state the particular activity and defined period of time against which the offset is made, or provide a prominent link to a URL where this information is displayed.

6.2 Providers or Resellers must provide clear summary information on all methodological approaches taken to calculate emissions, and clear information about the project or portfolio of projects from which the carbon credits used to fulfil offsets are drawn, both on the website from which the offsets are sold and to the IA. Where credits are drawn from a portfolio, the Provider may allocate projects to individual sales at its discretion, provided the portfolio's projects are disclosed and eligible under section 5, and the credits allocated match the product description in type — a purchase described as fulfilled by Removal Credits shall not be fulfilled with avoidance credits. SDG reporting is encouraged but not mandatory. Where Removal Credits are used, marketing and product information shall state where fulfilment is by forward delivery under clause 5.7. Removal language shall not be used to describe avoidance credits.

6.3 Providers and Resellers shall ensure that all marketing and advertising associated with QAS certified offsets is clear, truthful and compliant with the green claims law and guidance applicable in each jurisdiction of sale, including in the UK the CMA Green Claims Code and its supply-chain guidance (enforceable under the Digital Markets, Competition and Consumers Act 2024), in the EU/EEA Directive (EU) 2024/825, and in the US the FTC Guides for the Use of Environmental Marketing Claims and applicable state consumer-protection law. They shall not mislead stakeholders. Providers and Resellers shall maintain, and produce to the IA on request, a substantiation file for each environmental claim made in reliance on QAS certification, recording the evidence relied upon at the time the claim was first made and at each material revision.

NOTE: The substantiation file covers claims made by the Provider or Reseller, including any claim wording, certificates or badges it supplies to clients for their use. Claims composed independently by the clients of a Provider or Reseller are the clients' own responsibility; the Provider's obligation in respect of those is limited to the flow-down terms required by clause 2.9. The file may comprise existing records — methodology statements, registry confirmations, project documentation and copies of the Provider's published claims — and no particular format is required. The IA will review substantiation files on a sampling basis.

6.4 Providers or Resellers may choose to sell both QAS certified offsets and offsets that do not meet the requirements of the QAS, however on any page where the QAS is referenced or its visual branding is used, the former must be clearly distinguished from the latter to avoid any possible confusion.

6.5 Providers and Resellers must provide consumers at least two out of three of the following at or before the point of sale: total price, price per tonne and total tCO2e. It should also be clear to the consumer if the sales taxes are included or excluded where they exist in the country of purchase.

6.6 Providers and Resellers shall disclose the permanence duration, associated reversal risks, and mitigation measures for all projects using non-permanent storage (for example forestry, soil carbon).

6.7 Providers and Resellers must not use QAS Certification to substantiate unqualified 'Carbon Neutral', 'Climate Neutral', or 'Net Zero' claims on products or services sold within the EU/EEA, the UK, or other jurisdictions with similar consumer protection frameworks (including compliance with Directive (EU) 2024/825 and the UK Competition and Markets Authority's Green Claims Code). In these jurisdictions, QAS Certification validates the accuracy of the emissions calculation and the verified retirement of credits strictly as a 'Climate Contribution' mechanism. Both Provider and end-client marketing materials must clearly distinguish between internal operational emission reductions and external support for climate projects.

NOTE: This clause governs claims, not nomenclature. Carbon Offsets may be sold, and described as carbon offsets, in all jurisdictions, and factual statements of quantities purchased and retired may always be made. What may not be claimed in the jurisdictions above is that a product or service is carbon-neutral, climate-neutral, or of reduced climate impact by virtue of offsetting.

6.8 Where a QAS certified offset is used to compensate for corporate or organisational emissions, Providers and Resellers must explicitly and prominently state in their own marketing materials exactly which emissions scopes (eg Scope 1, Scope 2, and/or specific categories of Scope 3) are covered by the certified offset.

6.9 QAS Certification applies exclusively to emissions calculated over a defined past period. Certification must not be used by the Provider, Reseller, or their end-clients to substantiate future-looking corporate climate targets (for example, claims such as 'On track for Net Zero by 2040') unless those claims are substantiated independently by sufficiently detailed, publicly available transition plans that include verifiable interim targets.

6.10 QAS certified offsets may be promoted using the QAS Quality Mark, subject to the Quality Mark Licence Agreement (QMLA) and only for the duration of certification. Each online use of the Mark shall link to the QAS certified listing page; offline use shall be accompanied by the certification dates and a permanent URL describing the offset. The Mark shall not be used in any manner inconsistent with clause 6.7.

6.11 NOTE: Corporate-level claims about overall climate performance are addressed by the VCMI Claims Code of Practice. QAS certification verifies the accuracy of calculation, transparency and credit retirement for a specific offset or contribution; it neither confers nor requires a VCMI claim.

7 Subsequent Breaches of QAS Certification Requirements

7.1 If a Carbon Offset no longer meets the criteria that led to its certification or it is discovered that certification was gained through false or misleading statements, QAS certification shall be suspended and the Provider or Reseller shall remove all references to QAS certification, online and offline.

7.2 If a Carbon Offset fails to comply with any of the requirements of QAS Certification, the Provider or Reseller shall be informed and offered the opportunity to correct the error within 10 working days. If no or insufficient corrective action is taken the right to claim QAS certification will be withdrawn.

7.3 A Provider or Reseller shall inform the IA before making changes to a QAS certified offset. The IA will then assess the change and determine if the offset still meets the requirements of the QAS or if a new application for the offset should be submitted. For example, if the offset provider's website is redesigned the IA may need to check that the necessary information is still provided as required. The IA serves as the sole arbiter of technical compliance for material changes. The QAS reserve the right to charge for work required at the published tariff or pro-rata rate.

7.4 A Provider, Reseller, Responsible Provider or applicant, or a purchaser of a QAS certified offset or Climate Contribution who has first raised the matter with the Provider concerned, may submit a written complaint to the QAS concerning the operation of these Procedures, identifying the requirement said to have been breached. The QAS shall acknowledge such complaints within 10 working days, investigate proportionately (referring matters concerning the conduct or findings of a specific audit to the IA), and communicate the outcome within 60 working days. The QAS may decline to investigate complaints that are anonymous, repetitive, or without identifiable connection to these Procedures. Any other person or organisation may notify the QAS in writing of a suspected breach of QAS requirements; the QAS will consider such notifications and take the action it judges appropriate, but assumes no obligation to acknowledge, investigate or respond. Organisations deemed to be in breach of QAS requirements but persisting in claiming QAS certification, and organisations claiming QAS certification without having applied, may be named publicly on the QAS website.

8 QAS Technical Basis Note — TBN-1

This note records the evidential basis for the numerical factors mandated in section 4 of the Procedures, and when each was last reviewed. The Procedures state the requirements; this note is informative. In any conflict sections 1-7 prevail.

Parameter	Clause	Value	Basis	Last reviewed
Aviation radiative-forcing multiplier	4.5	min 1.7	Effective radiative forcing assessment of global aviation (Lee et al., 2021, Atmospheric Environment) and its treatment in UK Government GHG conversion-factor methodology; applied as a minimum to reflect non-CO2 effects on a conservative, consistent basis	Feb 2026
Indirect routing / delay uplift (modelled flight distance)	4.11	8%	Great-circle distance correction conventions in ICAO carbon calculator methodology and UK Government conversion-factor methodology	Feb 2026
ICE real-world uplift on manufacturer WLTP/NEDC figures	4.10	23%	Real-world versus type-approval fuel-consumption gap evidence, including the European Commission's first report on real-world driving data collected from on-board fuel consumption monitoring (OBFCM, 2024) and ICCT/T&E gap studies	Feb 2026
PHEV uplift on manufacturer figures (distance-based route)	4.10	300%	OBFCM first report and ICCT/Fraunhofer utility-factor research showing real-world PHEV emissions several times type-approval values, driven by lower real-world electric driving shares	Feb 2026
Scope 2 default: location-based factors	4.6	default	GHG Protocol Scope 2 Guidance dual-reporting framework; location-based	Feb 2026

			default preserves conservativeness of required offset volumes	
Floor-area estimation fallback	4.9	regional benchm arks	Recognised regional energy benchmarks (eg CIBSE benchmarking guidance in the UK) where metered energy data are unavailable	Feb 2026