**Project to 8 June 2025**

*The process described is a self-certification, based on a letter of commitment from the manager, accepting in advance the fact that, at the end of the launch phase, he or she may be audited by a trusted third party appointed by the public authorities.*

*Transmission self-certification becomes a Transmission label if and when the competent label authority (the national authority in liaison with the European Union) validates the process, its control and the trusted third party or parties responsible for control.*

**Certification letter to be signed annually by the CEO of the company submitting the application**

The company certifies :

1- That it passes on to its customers the Product Carbon Content of the goods and services it offers and sells. This carbon content information is on all documents indicating the price to the customer (invoice, quotation, price list, etc.).

Product Carbon Content is the total quantity of greenhouse gas carbon equivalents emitted throughout the production chain of a good or service: either directly, or indirectly measured by the Product Carbon Content of intermediate inputs.[[1]](https://carbones-factures.org/en/processus-de-certification/" \l "_ftn1)

2- That the calculation of the Product Carbon Content indicated to the customer is obtained by multiplying the quantity of product invoiced by the unit Product Carbon Content taken from the last closed Product Carbon Account associated with the product sold. The quantity invoiced is the amount or a physical quantity shown on the commercial document. It must be a physical quantity for energy.

3- That it keeps one or more Product Carbon Account(s) per accounting period and per significant activity (understood in Europe within the meaning of NACE 63 (*enriched as indicated in appendix 1*). If the company keeps several accounts, the same scope of analytical accounts is used for the price and for the Carbon Content of the product. This/these account(s) comply(s) with the rules for keeping a Product Carbon Account (*Appendix 1*) with some flexibility for SMEs (*Appendix 2*).

4- That it keeps available for possible verification by a trusted third party to be designated by the public authorities (*Appendix 4*) a summary of the Carbon Account(s) produced (*Appendix 3*). It also provides a justification for any significant deviation from this letter and these appendices. The justification must show that the deviation does not compromise the objectives of rigour and comparability of the measurements submitted.

The company has clearly noted that its certification is only valid as long as it renews this annual commitment and that a verification by a trusted third party appointed by the public authorities has not revealed any serious uncorrected deviations.

Limits of the commitment for a commercial activity

A merchant only transmits Content when it resells a good or service from a Transmission-certified supplier. They then add the carbon content of their own margin to the carbon content transmitted by the supplier.

[[1]](https://carbones-factures.org/en/processus-de-certification/" \l "_ftnref1) *Definition by Professor Ulf Von Kalckreuth, Bundesbank. It is equivalent to product carbon content standards: integrated emissions of the European Union’s Border Carbon Adjustment Mechanism, e-liabilities of the E-liability Institute, carbon footprint of product groups in Input-Output matrices. It is compatible with organisations’ carbon production standards (excluding the estimation of downstream emissions): GHG Protocol, Bilan Carbone, etc.*

**Appendix 1 – Rules for maintaining a Product Carbon Account**

All invoices for goods and services in the General Ledger are taken into account, respecting their accounting allocation by financial year.

The account records (in simple part) :

* The production carbon for the exercise.

Divided by the quantity sold during the year (the amount invoiced or the physical quantity chosen for transmission), this gives the unit Carbon Content indicated in the letter of commitment.

* The sales carbon for the financial year, as transmitted with the sales.
* The difference is carried forward to the following year.

Production carbon is the sum of the direct emissions and captures of the activity and the Product Carbon Content of the goods and services purchased.

The sum of net direct emissions and captures is accounted for in accordance with Scope 1 of the GHG Protocol, excluding combustion emissions pre-counted with the Product Carbon Content of fuel purchases.

The Product Carbon Content of a good or service purchased is that indicated by the certified supplier. Failing this, it is estimated on the basis of the quantity indicated on the invoice multiplied by a proxy: the unit Product Carbon Content of this type of product given by a public source and increased (as this is an average) by a margin of conservatism of [20%]. Public source’ refers in particular to Eurostat’s Figaro Input-Output Matrices (*enriched by dividing the agricultural products branch and the agri-food products branch into Animal Origin, Vegetable Origin and Mixed Origin*). An SME can assign a flat-rate proxy to a group of invoices from non-certified suppliers, provided that it tracks purchases separately for the categories indicated for its branch in Appendix 3.

**Appendix 2 – Possible simplifications for an SME in calculating Carbon Content proxies Products purchased from non-certified suppliers**

The method requires all purchase invoices relating to the financial year to be translated into carbon. An SME may allocate a flat-rate proxy to a group of invoices from non-certified suppliers, provided that it tracks separately at least the purchases in the categories indicated for its branch in this appendix.

– Purchasing categories with specific proxies common to all sectors :

– Energy, broken down at least into Off-peak Electricity, Other Electricity, Petrol, Fuel Gas, Coal, Wood, etc.

– Passenger transport

– Accounting fixed assets, distinguishing at least four categories: Software, Property, Fixed machinery, Vehicles

– Purchasing categories with a specific proxy for a branch.

*(An analysis of Figaro data has shown that they represent both a significant proportion of the branch’s purchases and a unit Product Carbon Content that is very different from the average for the branch’s purchases).*

– For the 3 Agricultural Products branches (animal/plant/mixed origin), the purchases of the following branches need to be tracked and reflected by a specific proxy: Agri-food industries of animal origin, Chemical products, etc.

– Fishery and aquaculture products and support services : Chemicals

– Mining and quarrying products: Machinery

– Food industry products (the 3 sectors: animal/plant/mixed): Agriculture of animal origin, Agriculture of plant origin

– Products of the textile, clothing, leather and leather products industry: Chemical products

– Wood and articles of wood, except furniture: Forestry

– Paper and cardboard : Textiles, Chemicals, Transport

– Printing and reproduction : Paper, Chemicals

– Coking and refining products: Mines, quarries, machinery, transport

– Chemicals: Refining, transport

– Basic pharmaceutical products and pharmaceutical preparations : Chemical products, transport

– Rubber and plastic products: Chemical products

– Other non-metallic mineral products: Metallurgical products,

– Metallurgical products : Waste water

– Metal products, except machinery and equipment: Metal products

– Computer, electronic and optical products: Rubber and plastics, Metal products and machinery, Electrical equipment,

– Electrical equipment: Metal products, Rubber and plastics, Metal products and machinery, Electrical equipment,

– Machinery and equipment: Metal products, Rubber and plastics, Metal products and machinery, Electrical equipment,

– Motor vehicles, trailers and semi-trailers: Metal products, Rubber and plastics, Metal products and machinery, Electrical equipment,

– Other transport equipment: Computer electronics, Rubber and plastics, Metal products and machinery, Electrical equipment,

– Furniture and other manufactured products: Wood products, Chemical products,

– Repair and installation of machinery and equipment : Metal products, Rubber and plastics, Metal products and machinery, Electrical equipment

– Natural water, water treatment and distribution: IT

– Wastewater collection and treatment; Waste management services : Metal products

– Building and construction: other mineral products, concrete, rubber and plastics, metal products and machinery, electrical equipment,

– Accommodation and food services : ANIMAL agrifood industries, VEGETABLE agrifood industries

**Appendix 3 – Summary of the Product Carbon Account(s) to be appended to the certification letter**

It gives: Financial year, Turnover, Carbon content per euro, Production carbon content (distinguishing: Scope 1 excluding combustion with, where appropriate, the certificate of the expert who estimated it; total Energy), Sales carbon content, Balance carried forward.

**Appendix 4 – Verification of company declarations**

The checks will be specified during the start-up phase and calibrated according to the size of the company and the importance of its Product Carbon Content for customers, competitors and the community. They will be carried out by trusted third parties to be designated by the public authorities. Verifications may be carried out on a random or systematic basis, on the summaries in Appendix 3 or on the Accounts themselves, and may or may not include a carbon component in the company’s invoice reconciliations.