

Practical guide to procurement, accounting and verification of CO₂ certificates in the voluntary market

CO₂ certificates as a strategic tool for companies

The changing CO₂ market – opportunities for companies

Voluntary CO₂ offsetting has evolved from a purely environmental measure to a strategic corporate tool. In view of increasing regulatory requirements, growing expectations from investors and customers, and the global goal of limiting the temperature increase to 1.5 °C, it is becoming increasingly important.

Green Carbon Factory Ltd.
201a Victoria Street
London
SW1E 5NE

Registrar of Companies for England and Wales
Company Number 15779758
VAT Registration Number 471 8490 66



GREEN CARBON FACTORY
Turning Carbon into Future Value

www.green-carbon-factory.com

Companies face two key challenges in this regard:

1. Economic efficiency:

Climate protection must not jeopardise competitiveness.

2. **Reliability:** Compensation measures must be legally compliant, measurable and have an impact on the balance sheet.

This is where a structured procurement approach comes in:

High-quality CO₂ certificates can be not only an ESG instrument, but also part of a long-term corporate strategy that has a direct impact on the balance sheet, access to capital markets and reputation.

Strategically exploiting price advantages – climate strategy as a competitive factor

One of the biggest levers in the procurement of high-quality certificates is price. While trading on the European Energy Exchange (EEX) is becoming increasingly expensive, the voluntary market gives companies access to equivalent or higher-quality certificates with a significant price advantage.



Certificates from Green Carbon Factory are based on the current market price, but are on average around 10% below the EEX price level.

For companies, this means:

- **Cost efficiency:** Offsetting residual emissions at predictable, lower costs.
- **Budget security:** price stability even with growing demand for high-quality certificates.
- **Competitive advantage:** Climate protection measures that make good business sense and promote ESG goals.

Example:

A medium-sized industrial company with 50,000 tonnes of residual CO₂ emissions per year can achieve annual savings in the mid six-figure range by purchasing through GCF compared to the EEX reference price – with the same or higher certificate quality.

Quality and credibility: Gold Standard and EU compliance.

The quality of a certificate is crucial to its effectiveness, acceptance and accountability. Only projects that are validated according to recognised international criteria such as the Gold Standard or the Core Carbon Principles of the Integrity Council for the Voluntary Carbon Market guarantee:

- **Additionality:** Climate benefits are only generated through the financing of certificates.
- **Permanence:** Emission reductions are secured in the long term.
- **Verifiability:** Results are independently verified and documented.
- **Transparency:** Project information is openly accessible and traceable.

The Green Carbon Factory works exclusively with accredited partners whose projects meet these standards. This enables companies to ensure that their compensation measures are not only ecologically effective, but also usable for accounting purposes and reputation-safe.



Accounting, documentation and verification – a decisive factor

For many companies, CO₂ certificates are not only a sustainability tool, but also a relevant part of their financial and ESG reporting. Traceability plays a crucial role, especially in the context of audits, sustainability ratings and ESG investments.

This is where Green Carbon Factory offers particular added value:

- **Legally compliant structure:** All certificates are accredited according to EU standards and can be reported on the balance sheet.
- **Individual documentation:** Companies receive an **access-protected online account** where certificates, project information, audit reports and decommissioning certificates can be accessed centrally.
- **Traceability compliant with regulatory requirements:** The platform makes it easy to provide all relevant information to authorities, auditors or investors.

Practical benefits: Companies can integrate their compensation activities directly into their sustainability reporting (e.g. in accordance with CSRD or GRI) without additional administrative effort.

Strategic procurement: From goal definition to implementation

The decision to purchase CO₂ certificates should never be made in isolation. It is part of an integrated climate strategy that combines economic, regulatory and communication aspects. Important steps are:

1. **Defining objectives:** What amount of emissions should be offset in what time frame?
2. **Quality selection:** Which standards and project types fit with the company's values?
3. **Pricing strategy:** How can the price advantage over EEX be optimally exploited?
4. **Long-term security:** Securing volumes and prices through multi-year agreements.
5. **Documentation & reporting:** Seamless integration into balance sheets, ESG reports and sustainability communications.

The Green Carbon Factory offers support in each of these steps – through verified project partners, transparent pricing models and a documentation system that complies with both internal audit processes and external disclosure requirements.

Trust as a competitive advantage – your path to net zero

The requirements for climate protection measures are constantly increasing. Regulatory authorities, investors and customers expect not only ambitious targets, but also verifiable results. Companies that rely on high-quality, attractively priced and legally compliant CO₂ certificates today gain several advantages:

- They efficiently **meet regulatory requirements** and ESG standards efficiently.
- They **strengthen their market position** through credible climate strategies.
- They **optimise their financial planning** through predictable prices and investable investments.

The combination of price advantage, quality, verifiability and documentation security makes Green Carbon Factory certificates a trustworthy basis for a sustainable corporate strategy – today and in the future.

CO₂ certificates have long been more than just an ecological "nice-to-have". They are a strategic management tool that can reduce costs, meet ESG targets, simplify reporting and strengthen reputation. By combining economic advantage, international quality and legal certainty, companies are opting for a solution that not only strengthens climate protection, but also their long-term business success.