



Airport Carbon Accreditation Requirements for All Levels

Edition 1.0

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Disclaimer

The content herein is intended solely for the purposes of becoming certified to *Airport Carbon Accreditation*. While every effort has been made to ensure the accuracy and relevance of the information provided, omissions or errors may be present.

This document can be updated or amended to reflect evolving best practices in carbon management, regulatory changes, or scientific developments. Updates will be available through relevant Communications at the *Airport Carbon Accreditation* website.

All environmental data submitted by the airport to the Administrator for the purpose of certification will be treated as confidential. Reports are generated using aggregated data that cannot be traced back to individual airports. Specific data may be shared with the Advisory Board upon request, but the airport will be notified. Reporting on individual airports occurs only with their consent.

Thank you to the various stakeholders who provided valuable comments during the review of this document.

Box 1. Terminology

Note that the following terms apply throughout this document.

“Shall” indicates a mandatory requirement or obligation. The action described is compulsory and must be followed without exception.

“Should” suggests a recommended action or best practice, but not a strict requirement. It implies that the action is encouraged and is advisable, however, there may be circumstances where an airport is unable to complete the action.

1 Introduction

1.1 Document Structure

1.1.1 This document serves as the central source of information and guidance applicable across all levels of *Airport Carbon Accreditation*. It provides an overview of the programme's structure, objectives, and general requirements, ensuring that all airports¹ have a clear understanding of the foundational elements involved.

1.1.2 In addition to this core guide, there are five Level Requirement documents, each tailored to a specific level of the programme. These standalone documents provide detailed requirements, criteria, and supporting resources relevant to the respective certification levels. Together, these materials are designed to support airports in achieving and maintaining their carbon management goals through each level of certification. Airports are encouraged to review all level-specific documents to increase the feasibility of achieving higher levels at a later date.

1.1.3 This document includes the following sections:

- **Section 2: Overview** – Provides an overview of *Airport Carbon Accreditation*.
- **Section 3: Certification Process** – Explains the eligibility criteria and the step-by-step process for applying and achieving certification.
- **Section 4: Greenhouse Gas (GHG) Emissions Inventory** – Details how to define the boundaries of the GHG Inventory, including organisational and operational boundaries.
- **Section 5: Verification** – Highlights important steps of the verification process.
- **Section 6: Public Reporting** – Outlines requirements for transparent carbon reporting, including publishing emissions data.

1.1.4 Updates to programme requirements are available through relevant Communications at the *Airport Carbon Accreditation* website.

1.2 Transition Schedule

1.2.1 Edition 1.0 of all documents is effective from 15th May 2026 for all airports.

¹ For *Airport Carbon Accreditation*, the term “airport” refers to the airport operator and its operations associated with the specific airport under assessment.

2 Overview of *Airport Carbon Accreditation*

2.1 Programme Development

- 2.1.1 Launched in 2009, *Airport Carbon Accreditation* is the only institutionally endorsed, global carbon management certification programme for airports. It independently assesses and recognises the efforts of airports to manage their carbon emissions through seven levels of certification from Level 1 through to Level 5 (including Levels 3+ and 4+).
- 2.1.2 *Airport Carbon Accreditation* fosters a community of airports that are actively engaged in carbon management, enabling collaboration and sharing of best practices to drive further progress. By participating, airports can demonstrate leadership within the aviation industry in decarbonisation.
- 2.1.3 Certification also provides the opportunity for airports to gain public recognition for their achievements, promotes efficiency improvements, raises an airport's profile and credibility, encourages standardisation, and increases awareness and specialisation.
- 2.1.4 *Airport Carbon Accreditation* acknowledges that airports are at different stages in their journey towards comprehensive carbon management. It is a programme for airports of all sizes or development stages, extending beyond hubs and regional airports with scheduled passenger traffic, to include general aviation airports, cargo airports, as well as heliports.
- 2.1.5 *Airport Carbon Accreditation* was developed and launched by Airports Council International (ACI) Europe in 2009, with the first 17 airports joining the initiative. In 2011, ACI Asia Pacific joined (which would later become Asia Pacific and Middle East), and two years later the programme was adopted by ACI Africa. In 2014, *Airport Carbon Accreditation* had expanded world-wide to all ACI regions, with its adoption by ACI North America and ACI Latin America and the Caribbean.
- 2.1.6 *Airport Carbon Accreditation* is aligned with the GHG Protocol, the ISO 14064 principles, and the ISO Net Zero Guidelines IWA 42:2022 which set the framework and management system to develop a GHG Inventory and identify projects to reduce emissions.²
- 2.1.7 The milestones of the programme's expansion to all regions are presented in **Figure 1**.

² Copyright provisions apply to these documents.

Figure 1: History of Airport Carbon Accreditation



2.2 Programme Stakeholders

- 2.2.1 ACI EUROPE has the overall responsibility for *Airport Carbon Accreditation* and manages it in close cooperation with the other ACI regions and support by ACI World.³
- 2.2.2 The independent Advisory Board oversees the programme's development, advises policy direction, and encourages external recognition. It is comprised of experts from the air transport and environment sector currently including, EUROCONTROL; European Commission, Directorate General Climate Action; European Commission, Directorate General Mobility and Transport; Federal Aviation Administration of the United States; European Civil Aviation Conference; International Civil Aviation Organisation; Manchester Metropolitan University; United Nations Framework Convention on Climate Change; and the Director of the Aviation Environment Federation in his personal capacity.
- 2.2.3 The independent programme Administrator is appointed by ACI EUROPE. The Administrator manages the application process, grants certification, and provides a helpdesk for certified and prospective airports, as well as verifiers. *Airport Carbon Accreditation* is administered by Environmental Minds, an environmental consultancy ensuring adherence to certification criteria and maintaining the programme's independence.

³ For the latest updates visit <https://www.airportcarbonaccreditation.org/>.

- 2.2.4 Third-party verification is essential for all levels of *Airport Carbon Accreditation* to ensure that airports meet the programme requirements. Verification shall be conducted by experts who have proven verification experience and have passed the relevant examination. Airports shall choose a verifier from the approved list on the programme website. The verification requirements for becoming an approved verifier are presented in the Verifier Manual. For more details see Section 5.
- 2.2.5 A technical Task Force ensures that the programme is aligned with international standards and developments, as well as the evolving airport needs. The Task Force is comprised of airport representatives from certified airports, ACI regional representatives and the Administrator.

3 Certification Process

3.1 Eligibility

- 3.1.1 Airports that are members of any ACI region are eligible to participate in *Airport Carbon Accreditation*. For the latest information about the program, visit <https://www.airportcarbonaccreditation.org>, while the participant Terms & Conditions are available at <https://aca-platform.org/>.
- 3.1.2 The certification process involves several steps, from registering and applying through the “ACA Portal”, the programme’s online platform, to verifying emissions reductions and achieving certification. **Table 1** presents a simplified overview of the steps involved in the certification process.⁴
- 3.1.3 Airports applying to the programme (for example, entry or renewal) shall comply with all requirements outlined in the latest version of this document.

Table 1: *The Main Certification Process Steps for Entry*

Step	Description
Registration	Airports register their interest in joining the programme via the ACA Portal.
Application	Airports gather all the relevant data/documents, upload them to the ACA Portal, and then submit the application to the verifier.
Verification	The approved verifier conducts the verification of the airport’s application; fills in the information required on the ACA Portal and submits the application to the Administrator. ⁵
Review	The Programme Administrator assesses the application.
Certification	Upon successful technical review and payment of the fees, the airport receives the certificate by their regional ACI Office.

3.2 Certification Requirements

- 3.2.1 There are multiple requirements which airports shall comply with depending on their level of certification. **Table 2** outlines the requirements at each level of certification. Note that requirements for a specific level of the programme can be found in each of the Level Requirement documents.

⁴ The review process by the Administrator will not exceed 15 calendar days in total excluding public holidays and Sundays. This is subject to the application meeting the programme requirements. If the requirements are not met, and further clarification or information is required, the application review may take longer.

⁵ The verification step is not dependent on data submission via the ACA Portal. This can take place in coordination between the airport and the verifier before data is submitted by the airport on the ACA Portal.

Table 2: Airport Carbon Accreditation Key Level Requirements

		1	2	3	3+	4	4+	5
Carbon Management	Publicly Available Policy Commitment	✓	✓	✓	✓	✓	✓	✓
	Carbon Management Plan		✓	✓	✓	✓	✓	✓
GHG Inventory	Scope 1 and 2	✓	✓	✓	✓	✓	✓	✓
	Select Scope 3			✓	✓			
	All Scope 3					✓	✓	✓
Emissions Reduction Target	Scope 1 and 2 (Absolute or Intensity)		✓	✓	✓			
	Scope 1 and 2 (Absolute) in Line with 1.5°C Pathway ⁶					✓	✓	
	Achieve & Maintain Scope 1 & 2 ≥ 90% Absolute Reduction & ≤10% Removals for Residual Emissions							✓
	Commit to Achieve Net Zero ⁷ Emissions by 2050							✓
Stakeholder Management	Stakeholder Engagement Plan			✓	✓			
	Stakeholder Partnership Plan					✓	✓	✓
Carbon Offsetting	Carbon Offset Reductions or Removals for Residual Scope 1 & 2 Emissions and Staff Business Travel				✓		✓	
	Carbon Offset Removals for Residual Scope 1 & 2							✓
Target Compliance	Compliance with Target Year and Value		✓	✓	✓	✓	✓	✓
	3-Year Rolling Average Annual Improvement		✓	✓	✓			
	Every 6 Years, Max 15% Deviation Accepted					✓	✓	
	Every 3 Years, One Justifiable Missed Target							✓

⁶ 2°C pathway only allowed if in line with Nationally Determined Contributions.

⁷ Net zero is where anthropogenic residual greenhouse gas emissions (GHG) from an organisations' inventory (Scope 1, Scope 2 and Scope 3) are balanced by removals over a specified period and within specified boundaries; adapted from ISO IWA 42:2022 Net Zero Guidelines.

3.3 Application Submission Via the ACA Portal

- 3.3.1 Airports shall submit all required information through the ACA Portal (<https://aca-platform.org/>) by completing the designated fields. Depending on the certification level, certain plans may either be uploaded as complete documents (including any required tables) or entered directly into the corresponding fields in the portal.

3.4 Application Timeline

- 3.4.1 Airports can enter into the programme at any time and at any level, as long as the relevant requirements are met. Certification is valid for a set one-year period for levels 1, 2, 3, and 3+ and three-year period for levels 4, 4+ and 5. Towards the end of the certification cycle airports can choose to renew, upgrade, or downgrade as long as they fulfil the necessary criteria.
- 3.4.2 Airports can withdraw from the programme at any time by notifying the Administrator.
- 3.4.3 Airports can also proceed with an early upgrade (i.e., an airport moving to a higher level of certification before the end of its current certification cycle, provided it meets all the requirements for that higher level).
- 3.4.4 It is the responsibility of the airport to ensure that a complete application is submitted on time and at least one month prior to expiration of their existing certification.
- 3.4.5 Airports that have failed to apply within three months from the certification expiration date will be considered withdrawn from the programme and will lose the option to renew, unless the airport has contacted the Administrator to agree on a timeline for their certification renewal. If airports have not contacted the Administrator to agree on an updated timeline, they will have to apply to re-enter the programme.
- 3.4.6 If an airport wishes to extend their application submission date or change their certification cycle, they shall request permission from the Administrator with proper justification.

3.5 Application Requirements Not Met

- 3.5.1 If an airport does not meet the minimum requirements for the level that it has applied for, the Administrator will notify the airport and discuss the steps to achieve certification through downgrading to a lower level (or withdrawing in the case of Level 1 and Level 2).

3.6 Certificate

- 3.6.1 An airport receives a certificate from the respective ACI Region, indicating the level of certification and validity period. The certificate is issued once all technical requirements have been met and fees paid.

3.7 Invoicing and Fees

- 3.7.1 The programme fees cover the review of the application(s); helpdesk support; programme development; and other related tasks.
- 3.7.2 The Administrator will initiate the application review as soon as a complete application is submitted by the airport.
- 3.7.3 The invoice will be issued by the Administrator as soon as the application is submitted by the airport. Invoices can also be issued earlier if requested by the airport.
- 3.7.4 Fees shall be paid before a certificate is granted. Continued participation in the programme is dependent on the timely payment of fees, and non-compliance may impact the airport's certification status. For the latest certification fees airports should refer to the Certification Fees document.
- 3.7.5 In addition to certification fees, airports should consider the costs associated with preparing their application, whether internally or with external consultancy support, as well as the cost of the third-party verification which are determined directly between the airport and the verifiers.

3.8 Language of Application Submission

- 3.8.1 The application on the ACA Portal shall be filled in English. However, supporting documentation (for example, Carbon Management Plan) can be in the official language of the country within which the airport operates, provided the verifier is fluent in the language of the application (i.e., Level B2 or higher of the Common European Framework of Reference for Languages or another similar framework).
- 3.8.2 Where this is the case, the verifier shall confirm that they have read and reviewed the supporting documentation and confirm that they meet the programme requirements.
- 3.8.3 If the verifier is not fluent in the official language of the country within which the airport operates, then the documents shall be submitted in English to a high level of proficiency.

- 3.8.4 In non-verifiable years airports are permitted to submit supporting documentation in their official language, noting that there may be instances where the Administrator may request support with translation or certain documents to be submitted in English, in such a case the review process may take longer.

3.9 Mentorship Initiative

- 3.9.1 The Mentorship Initiative is a voluntary framework designed to support airports during their journey within *Airport Carbon Accreditation*.
- 3.9.2 The initiative aims to assist airports seeking to achieve initial certification or progress to higher levels of certification. Operating alongside the formal certification process, it provides a platform for experienced airports to become mentors and share their knowledge, best practices, and experiences with airports which want to learn and be mentored.
- 3.9.3 Note that the Mentorship Initiative is not a substitute for the official verification process, nor does it replace any formal roles or responsibilities of the Administrator. More information is available on the programme website, or by contacting the Administrator.

3.10 Small Airports Group Application

- 3.10.1 Airport operators managing multiple airports may combine their smaller airports (those with fewer than 500,000 passengers per year) into a single small airports group.
- 3.10.2 All airports included shall apply for the same level of certification. While the standard requirements for each level still apply, the group has the option to submit one or more documents (e.g., Carbon Management Plan, GHG Inventory), as long as clear distinction is made regarding the activities, responsibilities, and inventory of each airport that is part of the group.
- 3.10.3 If this approach is adopted, the small airports group shall demonstrate that each individual airport meets the requirements of the level of application and shall complete an application for each individual airport in the ACA Portal.
- 3.10.4 If, during renewal, any airport within the small airports group no longer meets the requirements for the group's certification level, the operator shall remove that airport from the group and submit a separate application for that airport at the appropriate certification level.
- 3.10.5 Additional small airports can only be added to the small airports group on renewal of the certification, in which case the renewal fee will be applied.

4 The Greenhouse Gas Emissions Inventory

4.1 Overview

- 4.1.1 Given the complexity of airport operations, airports shall establish a clearly defined GHG Inventory boundary to ensure credible emissions accounting.
- 4.1.2 In alignment with the GHG Protocol, airports' GHG Inventory boundary consists of two components:
- The organisational boundary, which determines which airport operations are included in the GHG Inventory.
 - The operational boundary, which classes emissions into Scope 1 (direct), Scope 2 (energy-related indirect) and Scope 3 (indirect) emissions.
- 4.1.3 These two boundaries together define the airport's GHG Inventory boundary and shall be applied consistently when identifying and categorising all emission sources.

4.2 Organisational Boundary

- 4.2.1 Airport operations may include wholly owned entities, subsidiaries and joint ventures. Emissions can be reported using the equity share or control approach; however, *Airport Carbon Accreditation* applies an adaptation of the GHG Protocol's operational control, whereby airports shall account for 100% of emissions from sources over which they have operational control.

4.3 Operational Boundaries

- 4.3.1 After the organisational boundary has been defined, the airport shall establish its operational boundary by identifying all emission sources associated with its activities and classifying them into the following three distinct "Scopes," as presented in **Figure 2** and detailed in the level-specific documents.
- 4.3.2 **Scope 1:** Direct GHG emissions from sources that the airport has operational control over. This includes emissions from the combustion of fuels in owned or controlled boilers, furnaces, vehicles, or from on-site processes.
- 4.3.3 **Scope 2:** Indirect GHG emissions resulting from the generation of purchased electricity, steam, heating, or cooling consumed by the airport. These emissions physically occur at the facility where the purchased energy is generated.

- 4.3.4 **Scope 3:** All other indirect GHG emissions that occur in the airport's value chain, from sources not included in the airport's Scope 1 or Scope 2 emissions. Examples include emissions from purchased goods and services, aircraft movements, vehicles and equipment operated by third parties, and off-site waste management. These sources may be located within or outside the geographical boundary of the airport.
- 4.3.5 As per the GHG Protocol, Scope 3 emissions are categorised into:
- Upstream emissions (Categories 1–8): Indirect emissions related to purchased or acquired goods and services, where relevant.
 - Downstream emissions (Categories 9–15): Indirect emissions related to sold products and services, where relevant.
- 4.3.6 Note that the GHG Inventory categories outlined in *ISO 14064-1 Greenhouse gases - Part 1: Specification With Guidance At The Organization Level For Quantification And Reporting Of Greenhouse Gas Emissions And Removals* are also accepted by the programme.

Figure 2: Airport Indicative Scope 1, Scope 2 and Scope 3 Emission Categories



4.4 GHG Inventory Provisions

- 4.4.1 A GHG Inventory is the quantified database of the airport's Scope 1 and 2 emissions and for the relevant levels, it shall also include their Scope 3 emissions. Airports may voluntarily report additional Scope 3 emissions categories.
- 4.4.2 Airports shall account for all relevant Scope 1 and 2 emissions, as well as Scope 3 emissions depending on the level, and disclose and justify any exclusions, depending on the requirements of the respective certification level.
- 4.4.3 The GHG Inventory shall account for at least the following GHG gases: Carbon Dioxide (CO₂), Methane (CH₄), Nitrous Oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulphur Hexafluoride (SF₆) and Nitrogen Trifluoride (NF₃), following the GHG Protocol. In case of exclusions, they should be justified.
- 4.4.4 All emission sources shall be included in the GHG Inventory in units of carbon dioxide equivalent (CO₂e). Airports shall report the total Scope 1, 2, and 3 separately as CO₂e.
- 4.4.5 If an emission source is required for reporting but is deemed not applicable (for example, de-icing), it should still be listed under 'Excluded Emission Sources' with an appropriate explanation as to why it is not applicable or relevant for the airport's operations (for example, de-icing not required due to climatic conditions).
- 4.4.6 Airports shall manage inventory quality in line with Chapter 7 of the GHG Protocol "*A Corporate Accounting and Reporting Standard*".
- 4.4.7 The emissions inventory shall cover a continuous 12-month period, aligning with the airport's calendar year (if not possible the airport's fiscal year is acceptable).
- 4.4.8 Airports should use the GHG Inventory from the previous year of the date they submit their application. For example, if an airport is applying in 2026, they should use their GHG Inventory from 2025 and they shall not use a GHG Inventory from 2023 or older.
- 4.4.9 Airports shall not use a GHG Inventory that is older than two years from the date of their application.
- 4.4.10 If an airport applies using a GHG Inventory that is two years prior to the date of application, they shall submit justification to the Administrator prior to submitting their application including a plan to align with submitting a GHG Inventory that is more recent.

4.5 Changing the GHG Inventory Reporting Cycle

- 4.5.1 Airports may change their GHG Inventory reporting cycle (i.e., the 12-month period used for emissions reporting). This is acceptable as long as no gap occurs between reporting periods.
- 4.5.2 For example, if an airport previously reported emissions for January 1st 2025 to December 31st 2025 and wishes to shift to a May 1st to April 30th reporting cycle, the next GHG Inventory must cover May 1st 2025 to April 30th 2026, ensuring full continuity.
- 4.5.3 A GHG Inventory that skips months, such as reporting only May 1st 2026 to April 30th 2027, would not be acceptable because it would leave a gap in emissions mapping.
- 4.5.4 This change can be made once.

4.6 Minimum Requirements for Entering at Each Level

- 4.6.1 Based on the specific programme requirements airports need to meet minimum GHG Inventory requirements in order to enter at each level of the programme as per **Table 3**. Reporting period refers to the reporting year used for the application (i.e., Year 0).

Table 3: Minimum Requirements for the GHG Inventory at Each Level

	1	2	3/3+	4/4+	5
GHG Inventory required for application year (i.e. year 0)	✓	✓	✓	✓	✓
GHG Inventory required for the year prior to the application year (i.e. year -1)	-	✓	✓	-	-
GHG Inventory required for Base Year Emissions ⁸	-	✓	✓	✓	✓

⁸ For Levels 2/3/3+ the base year can be year-1. For Levels 4/4+ the base year can be year 0. Level 1 and 4/4+ are the only levels that an airport may enter directly with one GHG Inventory.

4.7 Airport Carbon and Emissions Reporting Tool (ACERT)

- 4.7.1 A recommended tool for measuring and reporting the GHG Inventory is the Airport Carbon and Emissions Reporting Tool (ACERT), developed by Airports Council International World (ACI World). ACERT is specifically designed to help airports compile their GHG Inventory, using appropriate methodologies.
- 4.7.2 The tool is available for free download on the ACI World website. Since ACERT is regularly updated to reflect the latest methodologies, emission factors, and industry standards, only the most recent version of the tool (up until the submission of the application) shall be accepted.

4.8 Base Year

- 4.8.1 The base year is defined as a specific historic year against which a company's emissions are tracked over time. Refer to the Level Requirements documents for specific information on base year setting. The GHG Inventory of the base year shall be verified.

5 Verification

5.1 Who can Verify

- 5.1.1 Verification is provided by approved verifiers only.⁹ The Administrator is responsible for overseeing the appointment and training of third-party verifiers. An airport shall directly appoint one of the approved verifiers listed on the programme's website. Airports may use any verifier that is listed in the ACA Portal as an approved verifier for the level that the airport is applying for.
- 5.1.2 Verifiers are approved on an individual basis and not on a company basis. These individuals meet specific *Airport Carbon Accreditation* requirements, making them eligible to undertake verification services for this programme.
- 5.1.3 Only verifiers that have completed specific additional training and have passed the relevant exam on Level 4/4+ and Level 5 are allowed to carry out verifications of these levels, noting the exception of Level 5 interim year verifications as stated in the Level 5 Requirements.
- 5.1.4 Third-party verification shall be carried out completely independently of consultants or airports. Any consultants assisting airports with their *Airport Carbon Accreditation* application (for example, preparation of GHG Inventories, or preparation of Carbon Management Plan) shall not provide verification to the same airport. This requirement applies to both individuals and verification/consulting entities or network of entities.
- 5.1.5 Consultants or other entities may engage verifiers on behalf of the airport only if those verifiers are not assisting the airport with their *Airport Carbon Accreditation* application.
- 5.1.6 Neither ACI regional offices nor the Administrator can recommend verifiers or provide verification services.
- 5.1.7 Verification charges are separate to the programme certification fees and are payable directly to the verifier by the airport.

5.2 What to Verify

- 5.2.1 Depending on the specific level of certification, the verifier shall attest that the application information meets the programme requirements as per **Table 2**.
- 5.2.2 Verifiers shall use the concept of reasonable assurance to assess an airport's Scope 1 and Scope 2 activity data and shall use the concept of limited assurance when assessing Scope 3 data.

5.3 When to Verify

5.3.1 Verification is required by an approved *Airport Carbon Accreditation* verifier, upon entry in the programme, when upgrading or downgrading to a different level, as well as during renewals specific to each level (**Table 4**).

Table 4: Verification Requirements

	Entry (Year 1)	Renewal 1 (Year 2)	Renewal 2 (Year 3)	Renewal 3 (Year 4)	Renewal 4 (Year 5)	Renewal 5 (Year 6)
Level 1	verification	no verification	verification	Must upgrade to a higher level; verification		
Level 2	verification	no verification	verification	no verification	verification	no verification
Level 3/3+	verification	no verification	verification	no verification	verification	no verification
	Entry (Year 1)	Interim 1 (Year 2)	Interim 2 (Year 3)	1 st Renewal	Interim 1 (Year 5)	Interim 2 (Year 6)
Level 4/4+	verification	no verification	no verification	verification	no verification	no verification
Level 5	verification	verification	verification	verification	verification	verification

5.4 Onsite and Offsite Verification

5.4.1 Off-site verification has an equivalent standing as on-site verification for all levels of certifications.

5.4.2 It is the responsibility of the airport to decide on the most appropriate form of verification in accordance with their conditions and needs. Airports shall assess the risks and opportunities in relation to on-site and off-site verification, for example, by reviewing Section 5.3 of ISO 17012:2024 Guidelines for the Use of Remote Auditing Methods in Auditing Management Systems. It is recommended that airports discuss with their verifiers the most appropriate form of verification including the verifier's competence to complete off-site verification as per Section 7 of ISO 17012:2024.

5.4.3 For off-site verification specific visual means shall be available (for example, web camera and virtual meeting tools) and specific guidelines for remote auditing shall be followed (for example, pre-audit planning, connectivity, remote accessibility, documents in digital form). The verifier shall coordinate with the airport regarding the establishment, implementation, monitoring, etc. of the audit programme as well as the use of remote audit methods¹⁰.

⁹ Noting the exception of Level 5 interim year verifications – see section 5.1.3.

¹⁰ For example, as a guidance see *ISO 17012:2024, Conformity Assessment — Guidelines for the Use of Remote Auditing Methods in Auditing Management Systems*, Sections 5.4-5.7 and 6

5.4.4 Verifiers shall consult Annex A and Annex B of ISO 17012:2024 Guidelines for the Use of Remote Auditing Methods in Auditing Management Systems for remote auditing methods and useful practices. Indicatively, the following shall be adhered to:

- The verifier and the airport shall ensure that appropriate, reliable and secure communication tools are available.
- The verifier shall develop an audit plan to share with the airport identifying which activities will be conducted remotely while ensuring jointly with the airport that all necessary resources are available.
- The technology used shall enable effective communication, data sharing, and access to required documents.
- All activities that would be conducted during an on-site verification shall be conducted during an off-site verification, including but not limited to observation of activities; document reviews; interviews with personnel; and evidence of stakeholder engagement and/or partnership.
- A back-up plan shall be developed in case of technical difficulties.
- The verifier and the airport shall ensure compliance with any relevant data protection provisions.

5.5 Materiality

5.5.1 Materiality refers to the concept that individual errors or the aggregation of errors, omissions and misrepresentations could affect the carbon footprint and influence decisions made from this information. Materiality is used to identify information that, if omitted or miss-stated, would significantly misrepresent the footprint as a whole and ensure that such material discrepancies are omitted/minimised.

5.5.2 The acceptable level of materiality is determined by the verifier, considering the agreed level of assurance. The level of assurance refers to the degree of confidence the verifier has in the accuracy and reliability of the reported data.

5.5.3 For a high level of assurance (reasonable assurance), the verifier will require more rigorous checks, while for a moderate level of assurance (limited assurance), the threshold for materiality may be higher, but the verifier still assesses errors or omissions to determine what constitutes a material discrepancy. According to ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with Guidance for the Verification and Validation of Greenhouse Gas Statements, the verifier is required to clearly state the level of assurance in their verification report.

- 5.5.4 An error is generally considered material if it exceeds 5% of the total emissions within a given scope category (e.g. the four categories of Scope 1, the fifteen categories of Scope 3). However, smaller discrepancies may also be deemed material if, for instance, they affect the airport's ability to meet the programme's requirements (such as achieving a specified reduction target or maintaining eligibility for a particular certification level).
- 5.5.5 It is recognised that determining whether the 5% error threshold is met for some Scope 3 emissions sources can be challenging. Factors such as data availability, assumptions used to estimate emissions, sampling methodologies, and data that the airport does not directly control shall be assessed with a limited level of assurance, relying on professional judgment.
- 5.5.6 The airport shall list the sources under 'Excluded Emission Sources' and provide a clear justification for their exclusion. For these emissions sources, the airport shall demonstrate to the verifier that the data available is as accurate as possible, while any assumptions made in calculations need to be properly documented.

6 Public Reporting

- 6.1.1 The programme promotes transparency in carbon management and emission reduction claims. Therefore, at all levels of the programme public reporting is required.
- 6.1.2 The airport shall publish the following information on the airport's website or via public documents:
- Signed Policy Commitment.
 - GHG Inventory: Total Scope 1 and 2 emissions (Levels 1–5), plus select Scope 3 emissions (Level 3 & 3+), or total Scope 3 emissions (Levels 4, 4+ & 5).
 - Emission Reduction Target and Base Year (Levels 2–5).
 - Proof of Purchase of Carbon Credits to Offset Residual Emissions (Level 3+, 4+, 5) including the certificate(s)¹¹ and web link.

For Helpdesk support Airport Carbon Accreditation stakeholders can contact the Helpdesk at: aca@environmental-minds.com.

¹¹ If certificates represent credits for more than one year, airports may (instead of the certificate) provide the same information that is included in the certificate in another format (e.g., list).