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Double claiming of agricultural carbon credits: time to stop worrying

Lessons learned from the French "Low Carbon Label" (Label bas carbone)

Authors: **Clothilde Tronquet, Simon Martel** and **Valentin Bellassen**

CLIMATE FARM DEMO

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EXECUTIVE SUMMARY

In France, after seven years of the French "Low Carbon Label" (le Label bas carbone, LBC) certification scheme, there remains a systemic lack of funding for agricultural projects. The agri-food companies that would naturally be well placed to fund low-carbon agricultural projects are turning away from them and even discouraging their own suppliers from taking part in the LBC scheme.

Among the reasons mentioned by the agri-food industries is the fear of "double claiming". Agri-food companies fear being unable to account, in their scope 3 GHG inventory, for the emissions reductions and carbon removals achieved by their suppliers, once these are sold to a third party in the form of carbon credits The GHG Protocol (GHGP) and the Science Based Targets initiative (SBTi) — two leading frameworks for private-sector decarbonisation — both restrict this "double claiming" in principle. Both frameworks require climate mitigation claims to be exclusive: the same emission reduction or carbon removal cannot be claimed simultaneously by the third party that purchases the carbon credit and by the agri-food company that records it in its scope 3 inventory to track progress towards its climate targets.

I4CE demonstrates that the prohibition of double claiming is, most often, neither justified nor operational. It is indeed mentioned in the texts of the GHGP and the Sbti. But it goes against the very logic of scope 3 accounting. And the conditions required to trigger an accounting adjustment are rarely met.

- **A rule structurally ill-suited to scope 3.** Scope 3 is by nature "the realm of double counting": a reduction or removal achieved by a farmer mechanically appears in the scope 3 of all its downstream customers. It is a fundamental property of this kind of accounting, explicitly recognised by the GHGP itself, not an anomaly. Financing a reduction does not imply monopolizing its accounting effects. The prohibition of double claiming confuses **the "active" claim made by a funder,** who asserts to have made an emissions reduction or carbon removal possible, with **the "passive" claim of a GHG inventory,** which merely takes a snapshot of physical GHG flows.

- **Tracking progress towards corporate targets is a borderline case.** When a company sets a mitigation target and tracks progress via its GHG inventory, the GHGP prohibits it from counting an emissions reduction or carbon removal if the corresponding carbon credits have been sold to a third party. This is understandable. But the same logic should equally exclude reductions and removals attributable to climate change or to a supplier's autonomous initiative, both pervasive in scope 3. I4CE favours the opposite approach: measuring progress based on physical GHG inventory, regardless of who funded the reductions or removals. This approach is imperfect in attributional terms but is both consistent and operational.

- **An unworkable rule that even the standards themselves apply only under rarely met conditions.** To avoid double claiming, a company should theoretically reintegrate into its GHG inventory the emissions corresponding to the credits sold. But this adjustment is only required when the company has precise enough data to "see" the reduction at the farm level, which is rarely the case, since agri-food inventories rely on statistical averages. Moreover, this rule is unverifiable, given the lack of physical traceability and the absence of cross-verification between credit registries and scope 3 inventories.

- **A self-defeating rule penalizing farmers.** As a precaution, some agrifood companies dissuade their farmers from joining third-party carbon certification projects or impose exclusivity clauses that prevent them from accessing climate finance, without any solid legal or moral justification.

A blockage that can be overcome without delay. No legal obligation under French law requires the exclusivity of carbon claims between a scope 3 inventory and the sale of credits outside the value chain. Existing frameworks are sufficient:

French regulatory GHG inventories, as well as the CSRD, already separate the GHG inventory from the disclosure of credits and project financing.

I4CE recommends that European regulations (ESRS and CRCF) clarify that an emissions reduction or a carbon removal that has generated a carbon credit may legitimately appear in the scope 3 inventory that an agri-food company publishes under the CSRD, regardless of who funded that credit. This falls under the "passive" claim, the mere observation of physical flows, and not under the "active" claim of the funder. The sale of a credit by a supplier therefore does not require its downstream customers to adjust their scope 3 inventory, and the obstacle is lifted without undermining the integrity of reporting.

TABLE OF CONTENTS

INTRODUCTION

In France, after seven years of the French "Low Carbon Label" (le Label bas carbone, LBC) certification scheme, there remains a systemic lack of funding for agricultural projects[1]. In 2025, France Carbon Agri Association (FCAA), the main aggregator for LBC agricultural projects, decided to stop calls for new projects due to a lack of funders[2]. This finding conceals a paradox: the agri-food companies that would naturally be well placed to fund low-carbon agricultural projects are turning away from them and even discouraging their own suppliers from taking part in the LBC scheme.

Among the reasons mentioned by the agri-food industries is the fear of being unable to account for the emissions reductions or carbon removals achieved by their suppliers[3] in their scope 3[4] greenhouse gas (GHG) inventory. Indeed, the GHG Protocol (GHGP) and the Science Based Targets initiative (SBTi) — two leading frameworks for private-sector decarbonisation — both restrict this "double claiming" in principle. If an emissions reduction or carbon removal has been financed by a third party (materialized through the sale of a carbon credit), it cannot count towards the climate mitigation targets of the farm or its customers. In practice, however, the GHGP leaves room for double claiming in most cases, and mandates GHG inventory adjustments only under specific circumstances. Moreover, the French regulatory framework on firms' GHG inventories implicitly allows for double claiming.

Double claiming refers to a conflict of legitimacy between two agents claiming the same emissions reduction or carbon removal. In voluntary carbon markets, it mainly takes two forms. The first, which can be called "vertical double counting", occurs between a host country, which records in its national GHG inventory the emissions reductions or carbon removals from a project located within its territory, and a buyer who claims the credits generated by that same project. The second, which is the focus of this publication, occurs between a buyer of credits outside of the agricultural value chain (e.g. a technology industry) and the scope 3 GHG inventory of a downstream agri-food company in that same value chain (e.g. a meat processor).

I4CE had already examined this question in 2021, in a report devoted to the GHG inventory and communication rules applicable to funders of low-carbon agricultural projects (I4CE, 2021). That report recommended allowing double claiming between scope 3 and carbon credits provided it does not occur within the same company, and proposed an operational framework for agri-food companies based on pragmatism and transparency. Five years on, the rise of the GHGP and SBTi frameworks, together with the publication of the GHGP Land Sector and Removals Standard (LSRS) in early 2026, justifies revisiting these recommendations.

In this new publication, we set out the provisions restricting double claiming in the SBTi and GHGP frameworks and demonstrate that this prohibition is often neither justified nor operational. The main difficulties stem from: (1) confusion between two radically different situations: the "active" claim of having funded a low-carbon project, and the "passive" claim that an organisation's GHG inventory represents; and (2) the lack of precision of the GHG inventories, which makes it impossible to feature the benefits associated with a

1. Lessons learned from I4CE's Climate Clubs: How can we meet the challenge of financing low-carbon agricultural and forestry projects? https://www.i4ce.org/lecons-tirees-clubs-climat-i4ce-comment-relever-defi-financement-projets-bas-carbone-agricoles-forestiers/.
2. Faced with a "sluggish market", the FNSEA (Fédération nationale des syndicats d'exploitants agricoles) is "putting on hold" any new participation by farmers in the LBC, https://www.aefinfo.fr/depeche/736717-face-a-un-marche-atone-la-fnsea-met-sur-pause-toute-nouvelle-participation-dagriculteurs-au-label-bas-carbone.
3. In a presentation at a Carbon Removals and Carbon Farming (CRCF) Day in May 2026, hosted by DG CLIMA, the One Planet Business for Biodiversity (OP2B) coalition mentioned uncertainty over the rules for claiming credits as a major obstacle to the financing of European agricultural carbon credits and cited double claiming as the main barrier to funding carbon credits from carbon farming, https://climate.ec.europa.eu/citizens-stakeholders/events/carbon-removals-and-carbon-farming-crcf-days-2026-05-20_en.
4. Scope 3 extends corporate carbon accounting to indirect emissions, in particular those embedded in purchased inputs.

specific low-carbon project. French regulation already gives stakeholders the basis to overcome these obstacles. European regulation could further clarify the reporting requirements regarding GHG inventories and the claims associated with low-carbon funding.

I. WHAT INTERNATIONAL FRAMEWORKS AND REGULATIONS SAY ABOUT DOUBLE CLAIMING

A. The prohibition of double claiming by the SBTi and the GHG Protocol

Double claiming is explicitly addressed by two voluntary international frameworks: the GHG Protocol Land Sector and Removals Standard (Version 1, 2026), and the SBTi Corporate Net-Zero Standard (Version 1.3, September 2025, and Version 1.3.1, April 2026) (see Box 1).

BOX 1: WHAT ARE THE GHGP AND SBTI?

The GHGP and SBTi are two voluntary climate standards developed by non-governmental organisations. They complement one another and are progressing in tandem: the GHGP provides metrics for GHG inventories, while the SBTi offers a framework for companies to map out their low-carbon pathways.

- **The GHGP**, launched in 1998 by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), is the reference framework for corporate GHG accounting (scopes 1, 2, and 3). In 2023, 97% of the largest US companies (in the Standard & Poor's 500 index) reported using it. In 2026, it was supplemented by the LSRS, a sector-specific standard for land, including the agricultural and forestry sectors.

- **The SBTi**, launched in 2015 by the Carbon Disclosure Project (CDP), the UN Global Compact, the WRI, and the World Wildlife Fund (WWF), builds on the GHGP to define corporate decarbonisation pathways and validate their alignment with the Paris Agreement. More specifically, the SBTi's "Corporate Net-Zero Standard" provides the guidance for companies to set net-zero targets. This standard is currently undergoing a major revision (draft V2, November 2025). By the end of March 2025, more than 10,000 companies had had their targets validated by the SBTi. Since 2022, a sector-specific standard (Forest, Land and Agriculture, FLAG) has applied to agri-food industries.

1. A strict separation between the corporate GHG inventory and carbon credits

Overall, the GHGP and SBTi frameworks consider that carbon credits have no place in achieving companies' mitigation targets. The GHGP states that carbon credits may be used as a supplement in meeting scope 1, 2 and 3 targets, but cannot substitute for them (LSRS, Chapter 18). The SBTi Corporate Net-Zero Standard (Version 1.3.1) makes this separation operational through criterion C12, which sets out that the use of carbon credits cannot be counted as emissions reductions in a company's progress towards its mitigation targets. Version 2 of the Corporate Net-Zero Standard, which is currently under review (draft V2), revises these criteria, but the general principle of a strict separation between value-chain mitigation and carbon credits will most likely be upheld.

In line with this approach of separating corporate GHG inventories from carbon credits, the GHGP and the SBTi require climate mitigation claims to be exclusive. Multiple organisations cannot claim the same emissions reduction or carbon removal for offsetting purposes[5] or to meet a climate mitigation target (see Box 2). This requirement lies at the heart of what is referred to as the prohibition of "double claiming."

BOX 2: REQUIREMENT 30 OF THE LSRS (GHGP, 2026): AVOID DOUBLE COUNTING WITH GHG CREDITS

"If companies use their GHG inventory to track progress towards a GHG target, they shall meet the following requirements:

- ***Avoid double counting:*** *Companies* ***shall*** *not double count a tonne of GHG emission reduction or removal that has been generated in their organizational boundary or value chain with a tonne of GHG emission reduction or removal that has been issued, if the credit is retired and used (or could potentially be used) as an offset or for compensation targets.*

- *This requirement applies to scope 1 and scope 3 accounting when using the spatial boundaries of sourcing region, land management unit, or harvested area and data that reflects the emission reduction or removal associated with the GHG credit.*

- *Programs and regulations* ***may*** *set rules that take precedence over this requirement. Companies* ***should*** *follow applicable program rules and regulations.*

- ***Adjustments for targets for issued GHG credits:*** *If companies choose to set target(s), and GHG credits issued within their organizational boundary or value chain have been used as offsets or external compensation, they* ***shall*** *adjust emissions and/or removals to factor out such emission reductions or removal enhancements. To do so, companies* ***shall*** *separately calculate:*

- ***Physical GHG inventory emissions and removals:*** *Companies* ***shall*** *calculate scope 1, 2, and 3 emissions and scope 1 and 3 removals, independent of any issued or retired GHG credits within the company's operations or value chain.*

- ***Emissions and removals adjusted for issued GHG credits:*** *Companies* ***shall*** *separately calculate scope 1, 2, and 3 emission values (and scope 1 and 3 removals values, if applicable) that are adjusted for GHG credits issued within the company's operations or value chain, by adding credited emissions reductions to emissions and subtracting credited removals from removals."*

- ***Tracking progress toward targets:*** *Companies* ***shall*** *use the emissions and removals values adjusted for issued GHG credits when accounting for progress toward a target following Requirement 27."*

5. The SBTi distinguishes between offsetting (financing emissions reductions or carbon removals through carbon credits to offset current emissions) and neutralization (purchasing carbon removal credits to 'neutralize' residual emissions by 2050).

2. An adjusted corporate inventory to ensure exclusivity of the carbon claim

Under the GHGP, companies using their inventory to track progress towards mitigation targets must avoid double claiming by reporting, separately, their physical emissions and carbon removals on the one hand, and their emissions and carbon removals adjusted for GHG credits issued within their value chain (scope 3), on the other.

As a result, companies must keep two distinct types of accounts (see Box 2):

1. **A gross inventory**, which provides a snapshot of all value-chain emissions (scopes 1, 2 and 3). This inventory can "see" emissions reductions or carbon removals financed through certified low-carbon projects along the company's value chain. It does not distinguish between emissions reductions or removals based on whether or not these have resulted in carbon credits, let alone which claims have been associated with these credits generated along the company's value chain.

2. **A parallel statement in the form of an adjusted inventory**, which goes further than the gross inventory: if emissions reductions or removals have been sold to a third party as offsets or neutralization credits, the company must add a corresponding amount of emissions to its accounts. In practice, this amounts to "re-adding emissions" in its GHG inventory to reflect the fact that the corresponding climate benefits now "belong" to the buyer.

BOX 3: HOW DO THE GHGP AND THE SBTI TREAT AN EMISSIONS REDUCTION OR REMOVAL "ALREADY SOLD" AS A CARBON OFFSET? AN ILLUSTRATION

An illustration helps to clarify the anti-double-claiming rule set by the GHGP and the SBTi. Imagine an airline buying carbon credits to meet its obligation to offset emissions from domestic flights in France. These credits come from a low-carbon project run by wheat farmers who reduce their use of mineral nitrogen fertilizer, which lowers their GHG emissions. The airline is the sole funder of these reductions, and it is the airline that claims the resulting climate benefit to offset its own emissions. Those same farmers then sell their wheat to an agri-food company.

- **Step 1: The "gross" GHG inventory.** To build its GHG inventory, the agri-food company calculates the scope 3 emissions associated with the wheat it purchases, using data collected from its suppliers. This data reflects the actual physical emissions of the wheat, now reduced thanks to the low-carbon project. At this stage, the agri-food industry's inventory therefore records a lower footprint: it is the accounting snapshot of what actually happened in the fields.

- **Step 2: The "adjusted" inventory used to demonstrate progress.** The problem arises when the agri-food industry wants to use this decrease to justify its mitigation progress against its reduction target. This is where the SBTi and the GHGP's anti-double-claiming rule comes into play. The climate benefit of the reduction has already been sold to the airline as an offset: it "belongs" to the airline and can be claimed only once. The agri-food industry therefore cannot count this decrease as progress towards its own target.

In practice, the adjustment consists of artificially adding the reduced emissions back into the inventory used to track progress. Instead of keeping the actual (reduced) footprint of the wheat, the agri-food industry adds the quantity of emissions corresponding to the credits sold to the airline, as if the reduction had never taken place. This yields two levels of readings: the gross inventory, which describes the actual physical emissions, and the adjusted inventory, which reflects the fact that the climate benefit has been transferred elsewhere and serves as the basis for claiming progress. This is what the LSRS calls "an inventory adjustment".

This logic extends to every subsequent link in the value chain. Because the wheat's footprint travels from processor to processor, each firm (first buyer, processor, distributor, etc.) that incorporates this wheat into its scope 3 inventory inherits the same obligation: in its adjusted inventory, it, too, must add back the volume of emissions reduced by the certified project, so as not to claim a climate benefit that already belongs to the airline.

As part of this ongoing discussion, the GHGP launched a consultation[6] in late March 2026 proposing a new reporting architecture organised around four complementary statements. The physical corporate inventory of value-chain emissions (scopes 1, 2, 3) remains the basis: it provides a snapshot of the emissions and carbon removals allocated to the company based on the physical flows of its goods and services. **Three additional statements** would be added:

1. **A market-based GHG inventory**, which would allow a company to recognize the purchase of "low-carbon" goods through associated contracts and certificates, even in the absence of direct physical traceability. This mechanism, already applied to scope 2 for electricity (via guarantees of origin and Renewable Energy Certificates (RECs), see part II-C), would be extended to scopes 1 and 3 and to many sectors beyond energy, such as industry (green steel, low-carbon cement), transport (biomethane, sustainable aviation fuels), and agriculture (low-carbon wheat, for example).

2. **A GHG impact statement**, dedicated to mitigation actions not reflected in GHG inventories. It would rely on a "consequential" approach, which quantifies the effect of an action (for example, a carbon removals project funded at a supplier) against a reference scenario in which that action would not have taken place. This logic is very close to that underlying the carbon certification of low-carbon projects. The statement would cover the impacts of actions implemented within the company's organisational boundary, in its value chain (up- and downstream), and beyond it, provided that these impacts are not already reflected in emissions inventories.

3. **A non-GHG indicator statement**, bringing together metrics that are not expressed in tonnes of CO_2 equivalent, but which provide information on the company's climate trajectory (project funding, share of low-carbon purchases, etc.).

This evolution reflects an effort to better distinguish between two things: the accounting of emissions based on physical flows or contractual relationships (an attributional approach), and the accounting of impacts, which measures the actual effects of mitigation actions on emissions at the global level (a consequential approach). Such architecture would be considerably complex, requiring companies to keep four parallel sets of accounts with distinct rationale, which raises questions about its operational implementation.

B. Exceptions to the rule

The SBTi/GHGP inventory-adjustment rule does not apply in three situations: when credits are claimed as climate contribution; when the inventory does not reach a high level of precision; or when the applicable regulation prescribes a different approach.

1. The climate-contribution exemption

The SBTi draws a fundamental distinction between offsetting and climate contribution: the accounting status of a credit depends on the use the buyer makes of it:

- **When a company buys credits to offset its residual emissions — namely, to claim carbon-neutrality by subtracting them from its inventory — the rule of exclusivity applies in full**: the environmental attributes belong to that company, and the value chain can no longer claim them.

- **By contrast, when credits are used as climate contribution (also called Beyond Value Chain Mitigation, BVCM, in recommendation R9 and criterion C12 of the SBTi V1.3.1, or Ongoing Emissions Re-**

6. Greenhouse Gas Protocol, Actions and Market Instruments: Phase 1 Progress Update White Paper, "Purpose, principles, key concepts, and options for multi-statement reporting of impacts of actions and market instruments in corporate greenhouse gas accounting", March 2026, https://ghgprotocol.org/actions-and-market-instruments-standard.
7. Version 2 of the Corporate Net-Zero Standard (draft November 2025) introduces a new framework known as OER, which will replace the BVCM. Alongside their mitigation pathways, companies are encouraged to take active responsibility for their residual emissions through additional climate contributions, including the purchase of carbon credits, amounting to at least 1% of their current emissions (scopes 1, 2 and 3). This framework would become mandatory from 2035 for companies with the highest emissions.

sponsibility, OER in draft V2[7]), they fund additional climate action without claiming to erase emissions. The SBTi then imposes no adjustment on the value chain: double claiming is allowed.

The same distinction between offsetting and contribution is found in the GHGP's LSRS, although the concepts of BVCM or OER are not mentioned explicitly. **The decisive criterion is therefore the buyer's mode of claim, not the credit itself**: the two cases involve credits drawn from the same projects, certified by the same standards.

It is worth noting that, in the French LBC case, contribution likely accounts for a substantial share of credits, even though the exact breakdown is not known. Of all LBC credit purchases, around 40% relate to regulatory offsetting (notably the offsetting obligations of aircraft operators provided for in Article R.229-102-7 of the French Environmental Code), while voluntary offsetting and contribution share the remaining 60% (Ministry of Ecological Transition, 2025). The Order of 5 September 2025 (Article 29) provides that contribution is the default use at the time of the credit transfer, which supports the assumption of its importance.

2. The exemption for imprecise inventories

The GHGP's adjustment requirement applies only when the inventory reaches a high level of spatial and methodological precision (see Box 2). Adjustment is required only once the inventory is based on data sufficiently precise to actually reflect the effects of the project concerned. More specifically, the LSRS makes this requirement conditional on **two cumulative criteria**:

1. **A spatial criterion:** the inventory must use precise geographic boundaries, corresponding to the sourcing region, the land management unit (LMU), or the harvested area.

2. **A data criterion:** the data used must actually reflect the emissions reduction or removal associated with the carbon credit in question.

The logic is straightforward: if a company calculates its scope 3 from national averages or generic emission factors (Tier 1 or Tier 2), its data are inherently too imprecise to capture the specific effects of a localised carbon project. In that case, the inventory cannot reflect the removal or reduction generated by the project, so no double claiming is possible and no adjustment is needed. In other words, if the inventory remains at too high a level of aggregation to "see" the project specifically, the question of accounting exclusivity does not arise. It is only when the company has primary data at the plot or farm level and actually integrates them into its inventory that the GHGP's adjustment rule fully applies.

For certified low-carbon projects, it is in fact necessary to distinguish between two levels of LSRS requirements: identification for disclosure purpose, and inventory adjustment. Companies must identify any land within their scope 3 spatial boundaries where carbon credits have been issued (Requirement 6). The disclosure of information associated with these credits (volumes, projects, use for offsetting or contribution) is also mandatory for these companies when they have set a climate target (Section 18.2.2). However, the inventory only needs to be adjusted if two cumulative conditions are met: a spatial boundary at the sourcing-region level or more local, and data that actually reflect the emissions reduction or removal associated with the credit (Requirement 30). It is this last requirement, the most demanding, where the operational difficulties are concentrated.

3. The regulatory exemption: the law takes precedence over standards

The GHGP explicitly provides that, where national regulation sets specific rules, those rules take precedence over the LSRS's requirements:

- *"Companies must follow national, international, and/or programmatic accounting rules for credits as part of compliance markets, regulations, GHG programs, and the United Nations Framework Convention on Climate Change (UNFCCC), where they apply."* (LSRS, GHGP, Chapter 18, Introduction)

- *"Programs and regulations may set rules that take precedence over this requirement."* (LSRS, GHGP, Chapter 18, Requirement 30)

At the EU level, the Corporate Sustainability Reporting Directive (CSRD) is the main piece of legislation governing corporate climate impact reporting. The CSRD largely follows the GHGP's logic on inventory adjustment. Conversely, in France, national legislation on GHG inventories and climate-related claims remains silent on the issue.

A. At the EU level, the CSRD does not establish the GHGP as the exclusive standard, but largely follows its logic

The CSRD does not make the GHGP a mandatory framework. The European Sustainability Reporting Standard E1 (ESRS E1), dedicated to climate reporting, also allows the use of Commission Recommendation (EU) 2021/2279 and the ISO 14064-1:2018 standard (AR 20, AR 24), and sets out a clear hierarchy: *"the requirements of ESRS take precedence over the above-mentioned GHG accounting standards".*

On the substance, ESRS E1 converges with the GHGP on the bulk of how carbon credits are treated. Three common principles are set out: a company's climate targets exclude carbon credits (E1-6); emissions reporting is separate from the disclosure of credits purchased (E1-9); and emissions removal transferred to third parties as credits must be excluded from reporting (E1-9, AR 27). One divergence remains, however: ESRS E1 does require an adjustment for removals sold as credits, but it does not explicitly extend this obligation to emission-reduction credits generated within the value chain. The result, contrary to the GHGP, is differentiated treatment depending on the type of credit: credits from carbon removals (e.g. via the introduction of cover crops) would require adjustment of the inventory, while credits from emissions reductions (e.g. via reduced mineral nitrogen fertilisation) would not.

The EU framework is not set in stone, however. The next version of ESRS E1, the European Carbon Removals and Carbon Farming Certification Framework (CRCF), and a forthcoming directive on green claims all offer windows for clarification. Explicitly recognising the legitimacy of the "passive" claim of value-chain actors, distinct from the "active" claim of credit funders, would help remove the obstacles that agri-food companies place in front of low-carbon projects in their value chain, without weakening the environmental integrity of reporting.

B. At the French level, no inventory adjustment requirement

The French framework rests on **two distinct sets of regulations** :

1. **GHG emissions inventories (Bilans d'émissions de GES, or BEGES)**, governed by Articles R.229-45 to R.229-56 of the French Environmental Code and Decree no. 2022-982 of 1 July 2022, mainly rely on the ADEME's Bilan Carbone method. This method shares a common architecture with the GHGP (the scope 1/2/3 distinction) without being a direct application of it[8]. The regulatory BEGES method states that carbon credits ("emissions avoided through the funding of projects outside the operational boundary") cannot be counted in the emissions inventory but may be reported as additional information attached to the inventory. It does not require any adjustment of the inventory in the event of credit sales.

2. **French regulations on offsetting**, (the Order of 5 September 2025 on the LBC, Article R.229-102-1 of the Environmental Code, and Decree no. 2022-539 of 13 April 2022 on carbon-neutrality claims) deal exclusively with the quality of credits (additionality, permanence, verifiability) and with buyers' transparency and communication obligations. They explicitly accept double claiming between France's national inventory and the voluntary offsetting of a French company, but do not address double claiming between an agri-food company's scope 3 inventory and the offsetting carried out by a company outside its value chain. This latter configuration of double claiming is not governed by any regulatory text, but the Ministry of Ecological Transition accepts the principle (Directorate-General for Energy and Climate, DGEC, 2026).

In both cases, French regulation prescribes neither adjustment for nor exclusion of carbon credits generated within the value chain.

8. The theoretical scope of BEGES inventories includes carbon stock changes in soils and forests (ADEME Sectoral Guide, 2024), but the standard Bilan Carbone methodology cannot estimate them. It refers users to complementary tools such as ClimAgri®. In practice, these changes are therefore rarely reflected in BEGES inventories. The question of a potential inventory adjustment thus remains largely theoretical for removal credits.

II. I4CE'S VIEW: INVENTORY ADJUSTMENT IS ILL-SUITED TO SCOPE 3 AND UNWORKABLE IN PRACTICE

The prohibition of double claiming, as formulated by the GHGP and the SBTi, rests on their maximalist reading of scope 3. It is ill-suited to the very nature of this kind of accounting and unverifiable in practice, to the point that the standards themselves acknowledge its limits. Moreover, on the ground, it produces counterproductive effects. These arguments justify treating double claiming, in its "external funder / value chain" form, as a non-issue, with the exception of internal double claiming within the same actor (see Box 4 below). We acknowledge that using a scope 3 inventory to track progress towards a corporate mitigation target is a borderline case, but one that rarely arises in practice.

A. A rule structurally ill-suited to scope 3

As we already noted in 2021, scope 3 is by nature "the realm of double counting" (I4CE, 2021): a reduction by an upstream actor mechanically appears in the scope 3 of all its downstream partners. A reduction at a farmer's level appears in the scope 3 of all its downstream customers: the mill, manufacturer, distributor and retailer. This is not an anomaly: it is a fundamental property of this kind of accounting, explicitly recognised by the GHG Protocol itself, which acknowledges vertical double counting within the same value chain (*"the right to report may cascade through the supply chain"*, GHGP, 2026). Requiring that a certified reduction appears only in the inventory of a single actor therefore contradicts the very logic of scope 3, which is precisely built on this cascading propagation.

In this context, two types of claims should be distinguished. On the one hand, there is the **active claim**: a funder (internal or external to the value chain) claims to have made an emissions reduction possible through its funding. On the other, there is the **passive claim**: value-chain actors mechanically observe this reduction in the snapshot of their scope 3 emissions, without claiming to have caused it. These two realities are not contradictory. When an airline funds a biogas unit in a dairy farm, it can actively claim to have reduced emissions. But this does not prevent the dairy farm from reporting "passively" that the carbon footprint of the milk it produces is now 0.9 $kgCO_2e/L$, down from 1 $kgCO_2/L$ before the installation of the biogas unit. This distinction between active and passive claims builds on an earlier I4CE analysis that already contrasted scope 3 (a snapshot of physical GHG flows at a point in time) with carbon credits, which represent not a flow but a "right to claim credit for" additional climate action measured against a baseline (I4CE, 2021).

The fear that funded reductions would be "captured" by the other value-chain actors thus rests on a misleading analogy. A more accurate metaphor is that of shared infrastructure: if a public agency or a private owner funds the thermal insulation of an apartment block, they can legitimately claim to have made that energy improvement possible. Once the insulation is in place, all the residents benefit from lower heating consumption. No one would expect them to artificially inflate the rating of the energy performance of their apartment (a mandatory document when selling or renting a property in many countries). Indeed, tenants care about the actual energy consumption of their apartment, not who made it possible. Likewise, the active claim of the funder of a low-carbon project and the passive claim of the other value-chain actors do not contradict each other: the former concerns the origin of the funding, the latter the physical measurement of emissions.

BOX 4: WHERE DOES THE RED LINE REALLY LIE? INTERNAL DOUBLE CLAIMING MUST BE PREVENTED

The only genuinely problematic case of double claiming is the one that occurs within the same scope 3 inventory: if a food and beverage company finances a low-carbon project at one of its suppliers, accounts for the associated reductions in its scope 3, and on top of that uses the credits generated to compensate for its own residual emissions, then the same tonne of CO_2 is claimed twice by the same company: once to reduce its value-chain footprint, and once to neutralize its residual emissions.

This case is specifically targeted by Requirement 30.1 of the LSRS: *"**Inset credits:** If applicable, companies **shall** avoid double counting between inset credits used for compensation and the scope 3 inventory."*

B. Using the GHG inventory to track progress towards corporate targets: a borderline case

The distinction between active and passive claims runs into difficulty as soon as a company sets a quantified decarbonization target. If the inventory simply provides a snapshot of emissions, the fact that a reduction mechanically appears in it poses no problem: it reflects the actual decline in GHG flows. But when that same inventory is used to measure progress towards a corporate target, can the company count as a success a reduction whose carbon credit is claimed by a third party? In principle, the GHGP says "no". For I4CE, it is hard to make a moral case either way. But the search for internal consistency leads us to answer "yes".

Take an example: an agri-food company sets a reduction target for 2030 and builds an action plan based on **four levers**:

1. -50% from internal actions (product reformulation, energy efficiency, etc.);
2. -20% from an innovation rolled out independently by a supplier;
3. -20% from certified reductions whose carbon credits have been sold to an external buyer;
4. -10% from energy savings induced by climate change.

Two consistent approaches are possible in this situation.

The first involves excluding all the levers for which the company is not directly "responsible". That is the approach the GHGP appears to take, by excluding the 20% of reductions whose credits have been transferred, on the grounds that the "owner" of these reductions is now the credit buyer. This stance addresses a legitimate concern: avoiding a company claiming a result that is the achievement of someone else (here, the funder of the action, who now owns the credits).

It does, however, raise a difficulty: the same reasoning, applied consistently, would also exclude the 10% attributable to climate factors and the 20% resulting from the supplier's own initiative, since the company can claim no greater "responsibility" for these reductions. The GHGP chooses to focus on carbon credits alone, which is understandable since adjusting the inventory for all reductions not attributable to the company would be unworkable in practice. But this rule is inconsistent: it treats as an exception what is in fact a pervasive phenomenon in any scope 3 inventory.

The second approach, which we favour, involves following the physical logic of the inventory through to its conclusion, including for target tracking. The scope 3 inventory remains a snapshot of physical emission flows, and progress can be measured through changes in that snapshot, regardless of who funded the reductions. This approach also has its limitations: it accepts that a company may show progress thanks to reductions made possible by a third party. That is, however, the price of a workable and comparable accounting framework.

Choosing between these two approaches is ultimately a trade-off between attributional rigour and operational feasibility. The GHGP favours the former at the cost of internal inconsistency: credits-based external funding is treated differently from other external factors (climate change, independent supplier action, etc.). We favour the second: it is not ideal in attributional terms, but it has the advantage of being both consistent and operational.

C. An unworkable rule that even the standards themselves apply only under rarely met conditions

Beyond its conceptual difficulties, the rule is largely unworkable in practice. The international standards themselves recognize this by making its application subject to strict conditions.

Most agri-food GHG inventories are based on data that are too aggregated to raise concerns. As noted in Part I above, adjustment is required only when two conditions are met: there is both precise spatial data (sourcing region or more local) and data that actually reflect the project's effects. Yet most scope 3 inventories of agri-food value chains rely on generic emission factors (statistical averages by production basin or crop type) that do not capture the specific reductions or removals associated with a given farm-level project (Hansen et al., 2022; Hettler and Graf-Vlachy, 2024). An inventory built from Tier 1 or 2 data simply cannot "see" the reductions and removals achieved at an individual farmer's level. As a direct result, most agri-food companies, which lack physical traceability down to the farm for their supplies, are unable to identify where within their scope 3 boundaries credits have been issued. Accordingly, the LSRS does not require the agri-food companies to make any adjustment.

The duty to identify carbon projects across the value chain is broader (Requirement 6, LSRS), although its scope remains limited. In many contexts, a broad mapping of certified projects would satisfy this requirement without major difficulty: a costly requirement, but not unrealistic. Nor does it, on its own, trigger any obligation to adjust the inventory.

The relevance of this LSRS framing can nonetheless be questioned. It rests on an implicit equivalence between spatial granularity and data precision, which is far from being systematically borne out in practice. As an example, a "jurisdictional" level can, in some contexts, be based on data that are markedly more robust and specific than those of a heterogeneous and poorly characterised "sourcing region". For example, emission factors used in the Netherlands for cattle farming, based on highly structured monitoring systems, can be more precise than those available for a region such as Mato Grosso in Brazil, despite a theoretically more aggregated spatial level. This heterogeneity tempers the operational reach of the LSRS's framework and undermines the notion that moving to finer perimeters would, in itself, guarantee an improved ability to identify and adjust the reductions attributed to carbon projects.

Moreover, the rule is fundamentally unverifiable, for two reasons:

- **Physical traceability is lacking.** It is currently technically impossible to verify whether double claiming occurs between a supplier's sale of carbon credits and the scope 3 GHG inventory of a downstream company: value chains are intertwined (a single supplier produces multiple commodities delivered to multiple customers), traceability of production is only partial, and no cross-verification mechanism exists between the registries in which the suppliers' carbon credits are notified and their customers' GHG inventories. European research projects such as CAFA-MORE (Carbon Farming Monitoring and Registry) and OGCR (Open Geospatial Carbon Registry) are working to overcome this barrier by developing a harmonized parcel-level monitoring, reporting and verification infrastructure coupled with a European registry, but their operationalization remains distant.
- **Applying the rule requires determining whether credits were used for compensation or for contribution** (see I-B-1). On this point, the new French decree of September 5 2025 on the LBC marks a step forward for the French case. It introduces a credit retirement procedure in which the beneficiary must declare the intended use: contribution, voluntary compensation, or mandatory compensation, with contribution as the default (Article 29). However, this traceability of use applies only to LBC credits and does not resolve the central problem of cross-verification with the scope 3 inventories of downstream buyers.

Imposing a rule of exclusivity on scope 3 emissions and removals therefore amounts to imposing a constraint that no one can apply or monitor — a point already made by I4CE in 2021 (I4CE, 2021).

The "market-based" method for scope 2 in the GHGP provides an instructive parallel. Scope 2 covers emissions associated with electricity purchased and consumed by a company. The GHGP proposes a "market-based" method that explicitly relies on contractual instruments (guarantees of origin, RECs, direct purchase agreements) which allow a company to claim a specific emission rate (e.g. "zero emissions" for renewable electricity), decoupled from the physical reality of the grid. The scope 2 emissions of the electricity producer who has sold the RECs are probably lower than they would have been without the REC funding, but the GHGP does not require this producer to inflate its GHG inventory in proportion to the number of RECs sold. As with agricultural scope 3, a contractual instrument (REC or guarantee of origin for scope 2; carbon credit for scope 3) allows one actor to specifically claim an emissions reduction, while the other actors mechanically see its effect in their physical inventories and are allowed to count it towards their targets. The GHGP fully accepts this configuration for scope 2 but seeks to constrain it strictly for scope 3.

It is precisely this approach that the SBTi's Corporate Net-Zero Standard draft V2 would start applying to scope 3 emissions, through the concept of EACs (Environmental Attribute Certificates). Criterion CNZS-C19 stipulates that, where individual traceability to the source of emissions is not feasible, particularly for "priority commodities" accounting for more than 5% of scope 3 emissions, companies may rely on low-carbon certificates to demonstrate their progress towards their alignment targets. This flexibility would remain strictly regulated: EACs should correspond to the same activity pool, comply with reference GHG intensity benchmarks, and be used only on a temporary basis pending the establishment of direct physical traceability within the value chain.

The recent evolution of international standards confirms this diagnosis. Since the Paris Agreement, the Gold Standard and Verra certification standards have revised their doctrine on double claiming between host country and private funder. Banned for years – without moral foundation, according to I4CE, 2014 – it is now broadly accepted or left to the buyers' discretion depending on the nature of their approach. In addition, the SBTi now explicitly encourages BVCM or OER including sectoral funding, as a complementary lever to internal decarbonization pathways. This underlying shift demonstrates these organizations' ability to change their requirements when they realize that they were misconceived. There is every reason to hope that the next iteration of the LSRS or upcoming clarifications of the ESRS will explicitly recognize the legitimacy of the passive claim of actors in a value chain that hosts a low-carbon project.

D. A self-defeating rule penalizing farmers

The fear among agri-food companies of being criticised, under the SBTi or the GHGP, for claiming emissions reductions already valued elsewhere is understandable. It reflects a legitimate concern for climate integrity and a desire to avoid any double funding of the same action. Faced with an uncertain technical framework, several agri-food companies have, as a precaution, structured their relationships with the upstream agricultural sector to secure exclusivity over these reductions. The concrete consequences of these choices, however, deserve close scrutiny.

First observed effect: an active discouragement of carbon projects at suppliers. Several agri-food companies and cooperatives dissuade their farmers from joining third-party carbon-certification projects. Sector-level working groups have documented projects abandoned for this reason, and some cooperatives explicitly recommend that their members do not join external carbon projects.

Second observed effect: contractual clauses that restrict farmers' access to carbon funding. Some "price premium"[9] contracts presented to farmers contain exclusivity clauses that explicitly forbid them from joining third-party carbon projects, so that the reductions remain the property of the sector. Conversely, some offsetting contracts state that the transmission of reduced emission factors to downstream industries is forbidden. Such clauses put farmers in an awkward position caught between their contractual relationship with downstream buyers and their own interest in diversifying their sources of low-carbon funding. They are deprived of an option for which there is little legal and moral justification.

On top of this, there is a problematic information asymmetry. The concepts of carbon accounting, inventory boundaries and double claiming are technical, and rarely explained in an intelligible way in contractual documents. In these conditions, consent cannot be considered fully free and informed. In practice, these clauses tend to secure the interests of agri-food companies rather than meeting any genuine legal or environmental requirement, while needlessly exposing farmers to the possibility of litigation.

At the other end of the spectrum, some manufacturers go so far as to take the opposite stance, out of an excess of caution. As soon as they identify low-carbon projects at their suppliers, they add to their inventory the emissions corresponding to the projected reductions. They do so without knowing whether the credits have been sold or for what use (offsetting or contribution). Yet those reductions are most often not reflected in the emission factors transmitted by suppliers, which often come from sectoral averages, data pre-dating the project, or data that fail to capture the granularity of practices. In doing so, these manufacturers penalize themselves: they artificially inflate their carbon footprint, reporting higher-than-average footprint where their actual footprint is actually lower than the average.

9. Price premiums offer a higher price for commodities that meet certain environmental quality criteria. A rapeseed premium, for example, pays more for crops with a carbon footprint low enough to produce biodiesel that emits at least 40% less GHG than conventional diesel.

Two arguments are commonly invoked to justify contractual exclusivity. Both, however, warrant serious reservations. The first is the fear of double funding from both a price premium and a carbon credit. This argument ignores the financial additionality test: a project is certified only when existing mechanisms fall short of funding it. The very existence of an LBC project in principle demonstrates that price premiums alone are insufficient to cover its cost. The second is the idea that mobilising external funders would discourage agri-food players from engaging in their value chain. To the best of our knowledge, there is no evidence to support this claim.

The case of the French MAEC bas-carbone, a public agri-environment-climate scheme supporting low-carbon transition, suggests that the above two objections miss the real obstacle. This agri-environment climate measure pays farmers supplying agri-food companies to adopt the same low-carbon practices certified by the LBC: reduced nitrogen fertilization, introduction of cover crops. The resulting climate benefits flow through to those companies' scope 3 inventory, with no objection from them. Combining it with price premiums raises no concerns about double funding; the presence of public authorities as an external funder has not led agri-food companies to disengage; and no one has argued that their scope 3 inventory should be adjusted because the climate benefits have been "captured" by the public funder. Their real concern, then, is not the public or private funding of a project in their value chain, but the mere existence of a carbon credit certifying and materializing this funding.

CONCLUSION

Ultimately, double claiming of agricultural carbon credits is not the obstacle it is made out to be. What is holding back funding for low-carbon agricultural projects is not a structural constraint, but rather an inappropriate interpretation of what existing frameworks actually require regarding double claiming.

1. **This block is largely self-inflicted:** the exclusivity rule for the carbon claim rests neither on a legal obligation under French law, nor on an operational reading of international standards. Its current application contributes to a climate of mistrust and restriction that holds back the funding for the agricultural transition.

2. **An ill-suited and unworkable rule:** even where the SBTi and the GHGP prohibit double claiming, this approach rests on a confusion between an active claim (by the funder) and passive observation (in scope 3 inventories), which are compatible. It is also largely inapplicable: the levels of traceability required are rarely achieved, and inventories generally cannot isolate the effects of specific projects. The only straightforward case in which double claiming should be prohibited is within the same GHG inventory.

3. **Immediate actions to unblock the situation:** solutions exist without waiting for frameworks to evolve, in particular by clarifying the distinction between carbon accounting and impact claims. Put simply, there is no need to worry about double claiming between a scope 3 inventory and the sale of carbon credits outside of the value chain. Existing frameworks already provide the necessary structure: French regulatory BEGES separate the emissions inventory from information on project funding, and the CSRD distinguishes emissions reporting from the disclosure of credits purchased. This pragmatic and transparent logic is sufficient, and concrete examples on how to implement it can be found in the 2021 I4CE report.

List of abbreviations

ACRONYM	DEFINITION
BEGES	Greenhouse Gas Emissions Report
BVCM	Beyond Value Chain Mitigation
CAFAMORE	Carbon Farming Monitoring and Registry
UNFCCC	United Nations Framework Convention on Climate Change
CDP	Carbon Disclosure Project
CNZS	Sbti's Corporate Net-Zero Standard
CRCF	Carbon Removal and Carbon Farming certification framework
CSRD	Corporate Sustainability Reporting Directive
DGEC	General Directorate for Energy and Climate of the Ministry for Ecological Transition
EAC	Environmental Attribute Certificates
EFRAG	European Financial Reporting Advisory Group
ESRS	European Sustainability Reporting Standards
FCAA	France Carbon Agri Association
FLAG	Forest, Land and Agriculture
GHG	Greenhouse Gas
GHGP	Greenhouse Gas Protocol

ACRONYM	DEFINITION
ISO	International Organization for Standardization
LBC	Low-Carbon Label
LSRS	Land Sector and Removals Standard
MAEC	Agri-Environmental and Climate Measure
MARVIC	MRV for carbon farming
MRV	Monitoring, Reporting and Verification
OER	Ongoing Emissions Responsibility
OGCR	Open Geospatial Carbon Registry
REC	Renewable Energy Certificate
SBTi	Science Based Targets initiative
WBCSD	World Business Council for Sustainable Development
WRI	World Resources Institute
WWF	World Wide Fund for Nature

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www.i4ce.org

INSTITUTE FOR CLIMATE ECONOMICS
30 rue de Fleurus - 75006 Paris

www.i4ce.org
Contact : contact@i4ce.org

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Création-réalisation : Laëtitia Colas