



ICROA Accredited Organisation: Climate Neutral Group
Compliance Period: January 1, 2021 – December 31, 2021

Climate Neutral Group 2021 Conformance with ICROA Code of Best Practice

The International Carbon Reduction and Offsetting Alliance (“ICROA”) commissioned ClimateCHECK to audit Climate Neutral Group against the requirements of the [2022 ICROA Code of Best Practice](#). At the start of the engagement ClimateCHECK completed a conflict of interest check to demonstrate independence from ICROA and ICROA members.

Climate Neutral Group is responsible to present information in the form of controls, procedures, data and documentation to demonstrate that Climate Neutral Group conducts its sourcing and use of carbon credits for voluntary offsetting and carbon management services and activities in accordance with ICROA’s Code of Best Practice. ICROA’s Code of Best Practice prescribes specific requirements to be assessed and audit activities to be performed. Climate Neutral Group is responsible to provide complete and accurate information in the Annual Compliance Form.

ClimateCHECK is responsible to assess Climate Neutral Group’s information according to the prescribed audit activities in the Compliance Form in order to provide an independent opinion whether or not the member conforms with ICROA’s Code of Best Practice. For greater clarity about the audit processes used in this engagement, ClimateCHECK does not apply a specific audit standard such as ISO 14064-3, ISAE 3000, ISAE 3410, or ISRS 4400. ClimateCHECK applies commonly accepted audit practices at a review-level for documentation and assessment.

ClimateCHECK’s audit report and statement are for the exclusive use of ICROA. The audit was performed between May 31st, 2022 and July 19th, 2022. Based on Climate Neutral Group’s information presented to ClimateCHECK, our opinion is that Climate Neutral Group has demonstrated compliance with the requirements of ICROA’s Code of Best Practice during the 2021 compliance period.

Lisa Marroquin
Director of Sustainability
ClimateCHECK
July 25th, 2022