

Clarification on auditing criterion D2.1: Greenhouse gas emissions

07 November 2024

Dear Certification Bodies,

We are writing to provide important clarification regarding the interpretation of criterion D2.1 concerning greenhouse gas (GHG) emissions, specifically regarding carbon offsetting requirements.

It has come to our attention that non-conformities have been issued for the absence of carbon offsetting mechanisms, even though this is only an indicator. To further clarify, guidance follows:

Criterion D2.1 mandates that:

- Significant GHG emissions from sources controlled by the organization must be identified
- These emissions should be calculated where possible
- Procedures must be implemented to avoid or minimize emissions

The indicators serve as guidance and are not mandatory requirements. Specifically, regarding carbon offsetting:

- The criterion states that offsetting is "encouraged" but not required
- Indicator (d) mentions carbon offset mechanisms should be used "where practical"

Neither the criterion nor the indicator makes offsetting a mandatory requirement unless it is mandated by legal requirements in specific locations.

It is important to note that offsetting demonstrates top management's commitment to the organizations' sustainability performance and improvement. Thus, organizations should be encouraged to offset their emissions.

Please ensure this clarification is communicated to all relevant personnel to maintain consistency in the certification process.

Finally, we would like to inform you that we are currently reviewing the GSTC Criteria for Hotel and Tour Operator, and the offsetting requirements may evolve in future revisions.

Kind Regards,
GSTC Accreditation team