

PLAN  VIVO

# BUYERS' GUIDE TO PLAN VIVO CERTIFICATES



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## **BUYERS' GUIDE TO PLAN VIVO CERTIFICATES**

Credibly communicating the use of PVCS

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## **ACKNOWLEDGMENTS**

This guidance is developed to invite feedback and practical insights from stakeholders. As the regulatory and voluntary landscape for climate related communication continues to evolve, the guidance will be refined and updated over time to reflect new developments, lessons learned, and input received from users.

This report builds on research commissioned by Plan Vivo and conducted by Climate Focus. We extend our sincere gratitude to Charlotte Streck, Sarah Bouchon and Hilda Galt for their rigorous analysis, insightful feedback, and comprehensive writing.

*Front cover image by Carbon Tanzania/Roshni Lodhia*

# 1. PURPOSE AND CONTEXT

**This Guidance on Plan Vivo Credible Claims has been developed by Plan Vivo to support holders of Plan Vivo Certificates (PVCs) in communicating their use of these PVCs in a transparent, accurate and credible manner.**

Credible claims linked to the use of PVCs depend on the user's climate strategies, recognizing that the primary responsibility of each organization is to reduce its own emissions in line with science based pathways. The purchase and retirement of PVCs should therefore be communicated as a complementary contribution that

extends the impact of internal action, not as a substitute for it. The formulation of a credible claim further depends on the type of PVC (fPVC, rPVCs, or vPVCs).

**This document is neither prescriptive nor does it formulate binding rules for users of PVCs.** It outlines proposed best-practice guidance intended to facilitate dialogue and engagement with users and potential users of PVCs.

## 2. THE PLAN VIVO CARBON STANDARD

**Plan Vivo is a leading certifier of community-led projects in climate and nature markets. Our role is to ensure these projects are recognised, valued, and fairly compensated for the impact they deliver.**

PVCs represent greenhouse-gas (GHG) carbon benefits achieved by projects certified under the Plan Vivo Carbon Standard (PV Climate). Each PVC corresponds to one tonne of carbon dioxide equivalent (tCO<sub>2</sub>e) sequestered and is uniquely serialized and recorded on the Plan Vivo Registry, hosted by S&P Global, to ensure transparency and prevent double counting.

Registered projects can generate PVCs based on their carbon benefit estimation and monitoring plans described in their project design document (PDD). PVCs may be issued ex-ante for expected net carbon removals (future Certificates or fPVCs), ex-post for emission removals or reductions demonstrated by monitored results but pending verification (reported Certificates or rPVCs), or ex-post following third-party verification (verified Certificates vPVCs).

The issuance of fPVCs and rPVCs facilitates upfront investment by allowing the transaction of units that can be converted into vPVCs as soon as the underlying carbon benefit has been verified.

**The Plan Vivo crediting system was designed to ensure that finance directly supports communities and smallholders who manage and restore ecosystems.**

Projects certified under PV Climate must demonstrate robust social and environmental outcomes in addition to quantifiable climate benefits. They are required to follow conservative baselines, maintain risk reserves, and undergo regular monitoring and verification cycles.

**The purchase and retirement of PVCs should therefore be communicated as a complementary contribution that extends the impact of internal action, not as a substitute for it.** The formulation of a credible claim further depends on the type of PC Certificate (fPVC, rPVCs, or vPVCs). The PVCs capture different contributions to climate mitigation: **fPVCs reflect an investment in future carbon benefits, rPVCs indicate that carbon benefits have materialized but not yet independently verified, and vPVCs reflect the final, verified carbon benefit.**

*Credible claims linked to the use of PVCs depend on the user's climate strategies, recognising that the primary responsibility of each organisation is to reduce its own emissions in line with science-based pathways.*

## 3. PRINCIPLES FOR RESPONSIBLE CLAIMS COMMUNICATION

The 7 principles below build on the general requirements and represent a shared understanding of what constitutes a credible and trustworthy approach to the use of PVCs.

### 3.1 Be accurate and truthful

All communications about PVCs should be factually correct and reflect the actual nature and scale of the user's engagement. Claims should not overstate the impact or imply outcomes that go beyond what the PVCs represent. Avoid broad or absolute statements such as "carbon neutral" or "climate positive".

### 3.2 Be relevant

Information should be presented in straightforward language and directly relate to the activities being described. Audiences should be able to understand what PVCs are, what they represent, and how they fit within the user's broader climate strategy. This includes clearly communicating the type of PVCs and their limitations to avoid misunderstandings regarding the achieved carbon benefit. Where relevant, supporting information or references should be provided to facilitate understanding.

### 3.3 Be transparent and provide substantiation

Users should be able to substantiate any statement made about their use of PVCs with objective and verifiable information. This may include evidence of retirement on the Plan Vivo Registry, project documentation, and other materials explaining the role of PVCs in the buyer's overall climate strategy. Where possible, this information should be publicly accessible, for example through corporate sustainability reports, websites, or other disclosures.

### 3.4 Be clear about the use of PVCs

Communications should be made in the context of an organization's climate goals, and those goals should

be clear, transparent, and ambitious. The distinction between internal emission reductions, compensation of their ongoing emissions through supplementary climate contributions and climate finance contributions through PVCs should be clearly expressed. This prevents confusion between compensation (offsetting) and contribution, and helps audiences accurately interpret the user's actions.

### 3.5 Apply the mitigation hierarchy

The use of PVCs should be situated within the broader mitigation hierarchy. Organisations should first seek to avoid and reduce GHG emissions within their own operations and value chains, then take responsibility for a share or all of their ongoing emissions through supplementary climate contribution or contribute to global mitigation through the purchase and retirement of high-integrity PVCs.

### 3.6 Avoid double claiming

Users should verify that any PVCs mentioned in their communications have been uniquely retired on the Plan Vivo Registry and are not being used or claimed elsewhere. Where a project or activity generates multiple types of outcomes (e.g., carbon, biodiversity, and social benefits), communications should clearly distinguish among these to avoid duplication or overstatement.

### 3.7 Ensure independent assurance

Communication about PVCs should be supported by independent verification or aligned with recognised frameworks for climate and sustainability disclosure. Reference to the Plan Vivo Registry and validation and verification processes strengthens transparency and provides assurance of underlying integrity.

## 4. CATEGORISATION OF PVCS

*Distinguishing between PVC types enables more precise claims that reflect contributions during a project lifetime.*

**Applying these principles to carbon benefits generated by PVCs, the content of the claim depends on when the claim is formulated, how the PVCs are used, and the headline framing (e.g., net zero, climate contribution) adopted.** For example, while vPVCs represent a confirmed achievement of a carbon benefit, fPVCs stand for a commitment to a future climate benefit. At the same time fPVCs can already represent a financial contribution made.

**Figure 1 illustrates the temporal aspect of PVC claims.**

The distinction between fPVCs, rPVCs, and vPVCs allows a nuanced use of PVC-related claims that reflect the environmental contribution embodied in PVCs in the context of the progressing project and certification of carbon benefits.

*As fPVCs and rPVCs transition to vPVCs, the corresponding claim can also change.*

Figure 1. Lifecycle of PVCs and their associated claims

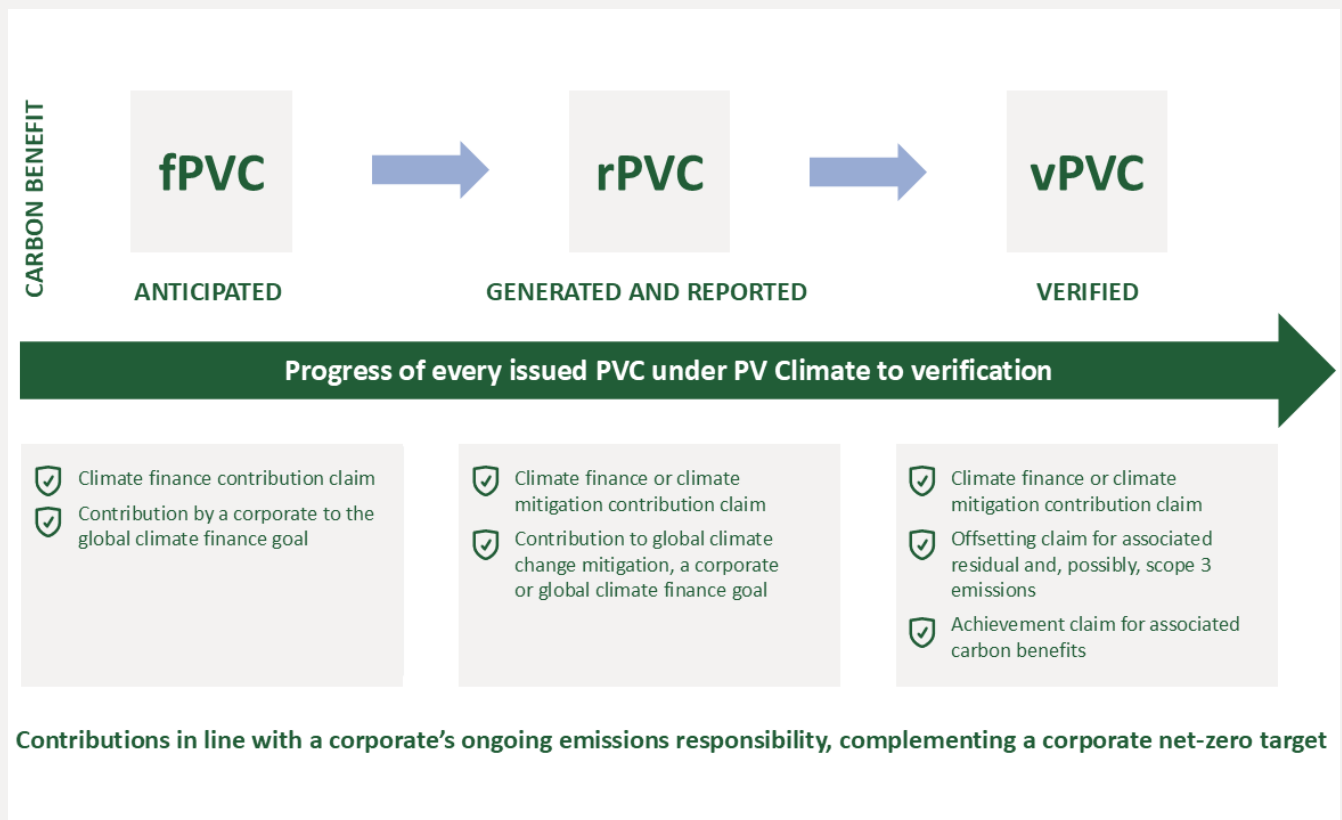


Table 2. PVCs and implications for the use of carbon credits

DIMENSION	CATEGORY	TYPE OF CLAIM	IMPLICATIONS FOR THE USE OF PVCs
Timing of the claim, i.e., when is the claim made in relation to the carbon benefit	<b>Commitment claims</b>	Future climate commitment (e.g. net-zero to be achieved in 2050)	<ul style="list-style-type: none"> <li>PVCs may play a limited or future role, depending on the decarbonization pathway</li> </ul>
	<b>Achievement claims</b>	Achieved climate outcome (e.g., net-zero achieved, annual reduction target achieved)	<ul style="list-style-type: none"> <li>vPVCs can be used to support claims of achieved outcomes (e.g., corporate net zero)</li> <li>Strong claims rely on verified emissions data, transparent disclosure of credit use, and linkage to long-term commitments</li> <li>Financial contribution claims that strengthen the target and claimed climate action (e.g., by using fPVCs or rPVCs)</li> </ul>

DIMENSION	CATEGORY	TYPE OF CLAIM	IMPLICATIONS FOR THE USE OF PVCs
Framing of the claim	<b>Corporate Net-zero target</b>	Ambitious corporate climate target covering Scope 1 and 2 emissions	<ul style="list-style-type: none"> <li>vPVCs can be used only to neutralize residual Scope 1 and 2 emissions after value-chain emissions reductions consistent with global net-zero pathways</li> <li>Compensation of Scope 3 emissions may be possible</li> </ul>
	<b>Corporate financial climate target</b>	Corporate financial contribution target	<ul style="list-style-type: none"> <li>fPVCs, rPVCs, or vPVCs can be used to show a company's financial contribution to climate mitigation</li> </ul>

DIMENSION	CATEGORY	TYPE OF CLAIM	IMPLICATIONS FOR THE USE OF PVCs
Intended use of PVCs	<b>Non-offsetting claims</b>	Contribution to a quantified GHG reduction or removal goal or contribution	<ul style="list-style-type: none"> <li>vPVCs are not used to compensate for the company's own value-chain emissions</li> <li>The claim communicates a contribution to an external mitigation or removal target (e.g. a national climate target), rather than an offset of corporate emissions</li> </ul>
		Contribution beyond the corporate net-zero	<ul style="list-style-type: none"> <li>vPVCs are used to communicate mitigation reflecting a company's intent to take responsibility for its ongoing emissions</li> </ul>
	<b>Off-setting claims</b>	Ambitious corporate climate target covering Scope 1 and 2 emissions	<ul style="list-style-type: none"> <li>vPVCs are used to neutralize residual Scope 1 and 2 emissions after value-chain emissions reductions consistent with global net-zero pathways</li> <li>Compensation of Scope 3 emissions may be possible</li> </ul>

## 5. BEST PRACTICE AND EXAMPLES

**It is essential that any Plan Vivo claim guidance distinguishes the claim based on the type of PVCs.** The specific and different nature of PVCs will have to be captured in proposed climate claims. **Considering that fPVCs and rPVCs can and should evolve to vPVCs, it is important to stress the dynamic nature of PVCs claims: as fPVCs and rPVCs transition to vPVCs, the corresponding claim can also change.**

Table 3 offers examples of how organisations can describe their engagement with Plan Vivo projects depending on the type of PVCs used, ensuring that communications remain aligned with the integrity of the Plan Vivo system and consistent with evolving international good practice.

*The responsible communication of PVCs depends on transparency, precision, and consistency with their verification status.*

Verified PVCs support factual, outcome-based communication; Reported PVCs require conditional and transparent phrasing; and Future PVCs should be framed as enabling finance for expected climate and community outcomes. Across all categories, communications should avoid offsetting or neutrality framing, reinforcing Plan Vivo's commitment to integrity and contribution-based impact.



Table 3. Examples based on PVC type

<b>vPVCs (Ex-post, fully verified)</b>
<p><b>NATURE OF IMPACT</b></p> <p>Measured and confirmed carbon benefits from completed activities</p>
<p><b>BEST PRACTICE EXAMPLE OF PHRASING</b></p> <p>In corporate climate reporting and communication; mitigation contribution or counterbalancing in the context of corporate responsibility for ongoing emissions in the context of corporate climate targets.</p> <p>“Our organisation has contributed to verified community-led climate mitigation through the retirement of 1,000 Verified PVCs generated from forest restoration activities in [country/project name].”</p> <p>“This investment represents a verified contribution to global climate goals and sustainable development, supporting livelihoods and ecosystems through the Plan Vivo Standard.”</p> <p>“Verified PVCs are used to compensate 1,000 tonnes of CO<sub>2</sub>e as mitigation impact contribution beyond the achievement of a corporate net-zero goal.”</p>
<b>rPVCs (Ex-post, pending verification)</b>
<p><b>NATURE OF IMPACT</b></p> <p>Monitored and reported carbon benefits awaiting third-party verification</p>
<p><b>BEST PRACTICE EXAMPLE OF PHRASING</b></p> <p>In corporate climate reporting and communication; financial contribution in the context of corporate responsibility for ongoing emissions in the context of corporate climate targets.</p> <p>“Our organisation supports Plan Vivo projects that have reported emission removals currently pending verification under the Plan Vivo Standard.”</p> <p>“By purchasing Reported PVCs, we contribute to ongoing community-based restoration efforts expected to deliver measurable climate and livelihood benefits.”</p>
<b>fPVCs (Ex-ante)</b>
<p><b>NATURE OF IMPACT</b></p> <p>Expected future removals from ongoing or planned activities</p>
<p><b>BEST PRACTICE EXAMPLE OF PHRASING</b></p> <p>In corporate climate reporting and communication; financial contribution in the context of corporate responsibility for ongoing emissions in the context of corporate climate targets.</p> <p>“Through the Plan Vivo system, we are helping provide upfront finance to enable long-term ecosystem restoration and sustainable livelihoods.”</p>

## 6. LOOKING AHEAD

**The landscape for climate-related communication and the use of market-based instruments continues to evolve.** Regulatory discussions in several jurisdictions, including within the European Union, remain ongoing and may influence how environmental and climate claims are defined and substantiated in the future. Although international expectations are increasingly converging around principles of integrity and transparency, considerable uncertainty remains regarding how future legislation and voluntary standards will interact.

**Plan Vivo will continue to monitor these developments and adapt its standards, procedures, and guidance as needed to ensure continued alignment with emerging best practices.** Users of PVCs are encouraged to do the same and to remain attentive to new requirements that may affect how they present their climate actions to stakeholders, investors, and consumers.

### We welcome your feedback

Plan Vivo encourages all users of PVCs to share feedback and experiences on how they communicate the use of PVCs in practice. Your input will help shape future versions of this guidance and ensure it reflects real-world needs and challenges.

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