Planedo – Journal Entries & Case Studies

Operational Accounting Guide for Impact Units, Product Impact and Impact Pool

Practical Guide for CFOs, Finance, Tax, Audit and ESG Reporting

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Notice:
This document is intended as a practical orientation guide. It does not replace individual legal, tax or audit advice.

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INTRODUCTION

1. Management Summary

This guide describes the operational accounting, tax and reporting treatment of Planedo impact units within companies.

It focuses on practical handling of typical transactions, in particular:

• acquisition of validated impact units,
• capitalisation of own environmental performance,
• accounting treatment of pre-validated product impact (PSC-Soft),
• sale of validated impact to the Planedo impact pool,
• integration into sustainability and CSRD reporting.

The guide is primarily addressed to:

• Chief Financial Officers (CFOs),
• finance and controlling teams,
• tax departments,
• statutory auditors,
• sustainability and ESG officers.

Its objective is to enable consistent, auditable and verifiable application of the Planedo model in daily business operations.

The guide complements existing Planedo documentation on legal, accounting and tax classification and focuses on practical implementation.

2. Purpose and Scope

Corporate engagement with environmental performance and sustainability is gaining increasing relevance due to regulatory requirements.

In addition to CSRD, ESG and EU Taxonomy reporting, accounting and tax considerations are becoming increasingly important.

Companies are increasingly investing in:

• energy efficiency,
• process optimisation,

• material substitution,
• circular economy,
• on-site renewable energy generation,
• emission reduction and storage measures.

These investments often generate long-term environmental value but are typically expensed in full.

The Planedo model provides an infrastructure to systematically capture, validate, document and register own environmental performance.

The purpose of this guide is to provide companies and advisors with structured guidance on accounting, tax and audit treatment of impact units.

The content represents an orientation framework. Application always depends on individual corporate circumstances and project characteristics.

3. Overview of the Planedo Model

3.1 Core Concept of the Planedo Model

The Planedo model is based on the systematic capture, validation and register-based management of real environmental performance.

Its focus is not on trading emission certificates, but on documenting and managing actually implemented and verified measures for:

• reduction,
• avoidance,
• and storage of CO_2e.

Planedo provides a technical, organisational and legal infrastructure through which environmental impacts are:

• standardised,
• transparently assessed,
• uniquely allocated,
• protected against double use,
• and made economically usable.

The model links environmental performance with financial usability.

3.2 Delimitation from Traditional Certificate Systems

The Planedo model fundamentally differs from classical compensation and certificate schemes.

In particular:

• no project-based pre-certification,
• no purely forecast-based impact estimation,
• no standardised tradable credits,
• no detachment of measures from usage.

Instead, impact recognition is strictly ex post and based on real data and verifiable evidence.

Each impact unit is always linked to a specific register position.

3.3 Role of Planedo within the Impact Ecosystem

Within the system, Planedo acts as the central register and validation authority.

Its core functions include:

• operation of the impact register,
• organisation of validation processes,
• administration of the PSC framework,
• safeguarding data integrity,
• provision of audit trails,
• interfaces to reporting systems.

Planedo does not act as an emissions trader, but as an infrastructure and governance provider.

3.4 Creation of an Impact Unit

A Planedo impact unit is created through a defined multi-stage process:

1. Implementation of a measure or provision of environmental performance
2. Collection of primary data
3. Submission to Planedo
4. Technical pre-screening
5. Expert validation
6. Register entry

7. Assignment of a PSC status

Only after completion of these steps does an economically usable impact right arise.

3.5 Lifecycle of an Impact Unit

Each impact unit follows a defined lifecycle:

Phase 1: Creation
Implementation of the measure and data collection.

Phase 2: Pre-Review
Formal and technical checks.

Phase 3: Validation
Expert assessment and approval.

Phase 4: Registration
Entry into the Planedo register.

Phase 5: Utilisation
Accounting, reporting or transfer.

Phase 6: Retirement
Final use and permanent locking.

The entire lifecycle is fully documented and audit-proof.

3.6 Economic Classification

From an economic perspective, Planedo impact units represent intangible usage rights.

They enable companies to:

• systematically use their own environmental performance,
• recognise sustainability investments as assets,
• integrate impacts into management systems,
• improve transparency towards stakeholders.

Economic value arises not from trading, but from documented effectiveness and regulatory compatibility.

4. System of Impact Units

4.1 Definition and Delimitation of Impact Units

A Planedo impact unit represents a documented, validated and register-based usage right linked to a specifically verified environmental performance.

It does not represent the physical emission or reduction itself, but the certified right to use this impact for accounting and reporting purposes.

Accordingly, the impact unit constitutes an intangible asset with clearly defined creation, usage and retirement.

4.2 Standardised Definition

Each impact unit is based on the following standard definition:

1 Planedo = 10 kg validated CO_2e impact

This definition applies regardless of the type of measure or project.

Comparability is ensured through uniform methodologies, conservative assumptions and validation standards.

4.3 Categories of Impact Units

Within the Planedo system, impact units are classified into five main categories:

1. Purchase-Based Impact Units
   Acquisition of fully validated Planedos.
2. Own-Performance Impact Units
   Generated through the company's own environmental measures.
3. Product-Based Impact Units
   Pre-validated impact linked to products.
4. Project-Based Impact Units
   Impact generated through cooperation or funding projects.
5. Pool-Based Impact Units
   Units held within the Planedo impact pool.

The respective category determines the accounting treatment.

4.4 Register-Based Allocation

Each impact unit is uniquely recorded in the Planedo register.

The register entry includes in particular:

- unique identification number,
- origin of impact,
- validation status,
- methodology version,
- timestamps,
- ownership history,
- usage status.

The register serves as the central source for accounting, reporting and audit purposes.

4.5 Forms of Use

Impact units may be used in different ways:

- capitalisation in financial statements,
- ESG and CSRD reporting,
- product-related transfer,
- internal performance management,
- sale to the impact pool.

Multiple use is technically excluded.

4.6 Retirement and Blocking

After utilisation, an impact unit is marked as retired in the register.

Further use is permanently excluded.

In case of methodological revisions or revocations, units may be temporarily or permanently blocked.

All retirements and blocks are documented in an audit-proof manner.

5. Valuation and Value Logic

5.1 Fundamental Valuation Principle

Within the Planedo system, the physical CO_2e reduction or storage itself is not recognised as an accounting asset.

Instead, the recognised asset is the documented usage right to validated environmental impact.

This usage right is created step by step and only reaches full economic maturity after complete validation, registration and minting.

Valuation therefore reflects the maturity level of the respective impact unit.

5.2 Valuation Stages in the Planedo System

Impact units typically pass through four valuation stages:

Stage 1: Pre-Stage (Not Capitalisable)
Measure implemented but not yet verified.

Stage 2: Pre-Validation (PSC-Soft)
Provisionally verified impact with limited usability.

Stage 3: Validated Impact (PSC / PSC-Plus)
Fully verified and registered impact unit.

Stage 4: Utilisation / Retirement
Consumed or permanently retired impact.

5.3 Typical Valuation Benchmarks

The following reference values serve as orientation benchmarks:

Category	Maturity Level	Typical Value
Own performance	After validation	€0.20–0.50
Own performance	After minting	€2.00
Product impact	Pre-validation	€0.03–0.05
Purchase	Fully validated unit	€2.00
Pool buy-back	Acquisition price	approx. €1.20

These values do not represent fixed market prices, but reference points for valuation and comparison purposes.

5.4 Rationale for Valuation Levels

5.4.1 Own Environmental Performance

For internally generated impact, initial costs mainly consist of validation and verification expenses.

These typically range between €0.20 and €0.50 per unit.

After successful validation and minting, a fully usable impact right is created with a reference value of €2.00.

This higher value reflects:

- full auditability,
- register integration,
- economic usability,
- regulatory compatibility.

5.4.2 Product-Based Pre-Validation (PSC-Soft)

Product impact is frequently based on modelling, bills of materials, LCA data and assumptions.

It therefore involves higher uncertainty.

The reduced valuation of €0.03–0.05 reflects:

- limited verifiability,
- dependency on third-party data,
- potential methodological changes,
- lack of final validation.

Revaluation occurs only after full verification.

5.4.3 Purchase-Based Impact

When acquiring fully validated Planedos, the purchase price usually corresponds to the reference value of €2.00.

This reflects the complete economic usability of the impact.

5.4.4 Impact Pool Buy-Back

For buy-back by Planedo, a reduced price is paid due to:

• assumption of validation risks,
• pool management costs,
• distribution efforts.

The typical acquisition price is approximately €1.20.

5.5 Prudence Principle

Valuation follows the principle of prudence.

Preliminary or uncertain impact is deliberately valued conservatively.

Upward revaluation is only permitted after robust validation.

This avoids artificial profits and overvaluation.

5.6 Documentation Requirements

For each valued impact unit, at minimum the following must be documented:

• validation report,
• methodology reference,
• register ID,
• valuation basis,
• timestamp,
• responsible validation body.

These documents form the basis for internal and external audits.

6. Purchase of Validated Planedos

6.1 Initial Situation

Companies acquire validated and registered Planedo impact units from Planedo for use in financial reporting, sustainability reporting and internal management.

The acquisition is usually based on contractually agreed terms and defined impact volumes.

By purchasing, the company obtains a documented usage right to verified environmental impact.

6.2 Contractual Basis

The acquisition is governed by a usage or purchase agreement with Planedo.

This agreement regulates in particular:

• type and number of impact units,
• validation status,
• usage rights,
• price and payment terms,
• documentation obligations,
• liability and warranty provisions.

Register allocation takes place only after receipt of payment.

6.3 Accounting Classification

Acquired Planedos qualify as intangible assets.

They generally meet the recognition criteria because:

• an identifiable usage right exists,
• economic benefits are expected,
• reliable measurement is possible,
• control is obtained.

Recognition is at acquisition cost.

6.4 Initial Measurement

Initial measurement is at acquisition cost.

This includes:

• purchase price,
• contractually agreed ancillary costs,
• transaction costs, where applicable.

Internal administrative costs are excluded.

Typical reference value: €2.00 per unit.

6.5 Journal Entry upon Acquisition

Example entry:

Debit: Intangible Assets – Planedo Usage Rights
Credit: Bank

Alternatively, on credit:

Debit: Intangible Assets – Planedo Usage Rights
Credit: Trade Payables

6.6 Subsequent Measurement

After initial recognition, impact units are subject to systematic amortisation.

Amortisation is based on expected useful life.

Typical useful life: 1 to 3 years.

Impairment losses must be recognised if a permanent decline in value occurs.

6.7 Use in Reporting

Purchased Planedos may be used for:

- ESG and CSRD reporting,
- internal climate strategies,
- product labelling,
- stakeholder communication.

Usage must always be linked to the relevant register ID.

6.8 Documentation Requirements

For each acquired impact unit, the following must be retained:

- purchase agreement,
- invoice,
- proof of payment,
- register extract,
- validation report,
- usage record.

These documents are audit-relevant.

6.9 Typical Risks

Key risks include:

• incorrect register allocation,
• incomplete documentation,
• outdated methodologies,
• delayed amortisation.

These risks must be mitigated through internal controls.

7. Capitalisation of Own Environmental Performance

7.1 Initial Situation

Companies implement their own measures to reduce, avoid or store CO_2e emissions as part of their business activities.

Typical examples include:

• investments in energy efficiency,
• on-site renewable generation,
• process optimisation,
• material substitution,
• circular economy measures,
• carbon storage solutions.

These measures generate measurable environmental impact that can be validated and documented within the Planedo system.

7.2 Distinction from Operating Expenses

Not every environmental measure is eligible for capitalisation.

Capitalisation is only permitted if:

• the measure is clearly identifiable,
• the impact is measurable,
• validation has been completed,
• economic benefit exists,
• unambiguous allocation is possible.

Pure operating expenses without lasting impact remain in profit or loss.

7.3 Validation Process

Capitalisation of own environmental performance requires a structured validation process:

1. Collection of primary data
2. Documentation of the measure
3. Submission to Planedo
4. Technical pre-review
5. Expert validation
6. Register entry
7. Assignment of PSC-Plus status

Only after completion of this process does a capitalisable impact unit arise.

7.4 Accounting Classification

Validated own environmental performance qualifies as an intangible asset.

Capitalisation is permitted if general recognition criteria are fulfilled:

• identifiability,
• control,
• future economic benefit,
• reliable measurement.

Recognition is strictly limited to validated impact.

7.5 Initial Measurement

Initial measurement is generally based on capitalisable production costs.

These typically include:

• validation fees,
• verification costs,
• methodology-related expenses,
• external expert opinions.

Typical reference value: €0.20–0.50 per unit.

Investment costs of the underlying measure are accounted for separately.

7.6 Journal Entry upon Capitalisation

Example entry after validation:

Debit: Intangible Assets – Own Impact
Credit: Bank / Clearing Account

For internal settlements:

Debit: Intangible Assets – Own Impact
Credit: Internal Clearing Account

7.7 Transition to Full Minting

After capitalisation at production cost level, revaluation to reference value may be applied if:

- full minting has been completed,
- all usage rights are confirmed,
- no usage restrictions exist.

Reference value after minting: €2.00 per unit.

Revaluation requires comprehensive documentation.

7.8 Subsequent Measurement and Amortisation

Subsequent measurement follows the same principles as purchased Planedos.

Systematic amortisation over useful life.

Typical useful life: 1 to 3 years.

Impairment losses must be recognised where applicable.

7.9 Usage Options

Capitalised own impact may be used for:

- ESG and CSRD reporting,
- product labelling,
- internal target systems,
- intra-group transfers,
- sale to the impact pool.

All usage must be recorded in the register.

7.10 Documentation Requirements

The following must be retained:

• measure documentation,
• validation reports,
• register extracts,
• valuation files,
• journal entries,
• usage records.

These documents are audit-relevant.

7.11 Typical Risks

Key risks include:

• incomplete data collection,
• incorrect expense-capitalisation distinction,
• premature recognition,
• methodological changes,
• double counting.

These risks must be mitigated through robust internal controls.

8. Capitalisation via Internal Settlement (PSC-Plus)

8.1 Initial Situation

In addition to direct purchase and direct capitalisation of own environmental performance, the Planedo model allows recognition via internal or contractual settlement mechanisms.

This form of capitalisation is referred to as **PSC-Plus**.

It is primarily applied where:

• environmental performance is generated within corporate groups,
• projects are jointly financed,
• measures are pre-financed,
• impacts are balanced between partners.

8.2 Distinction from Direct Capitalisation

Capitalisation via internal settlement differs from direct capitalisation in that no immediate payment to Planedo occurs.

Instead, the impact unit is allocated through internal or external clearing accounts.

PSC-Plus therefore functions as an accounting bridge between performance generation and economic utilisation.

8.3 Preconditions for PSC-Plus Recognition

Recognition via PSC-Plus is permitted only if all of the following conditions are met:

• the environmental performance is fully validated,
• a clear legal entitlement exists,
• allocation is contractually regulated,
• double use is excluded,
• register assignment has been completed.

Without fulfilment of these criteria, PSC-Plus recognition is not permitted.

8.4 Capitalisation via Planedo Settlement Model (PSC-Plus)

In addition to direct capitalisation of own environmental performance and purchase of validated impact units, companies may recognise impact units through a structured settlement mechanism within the Planedo system (PSC-Plus).

This mechanism enables the transformation of validated environmental performance into standardised, register-based impact units without requiring an immediate cash payment.

Economic Substance

The settlement mechanism represents an economic exchange of performance and rights.

- The company transfers validated environmental performance to the Planedo system
- Planedo provides validated, registered impact units with defined usage rights

This exchange establishes an enforceable claim of the company against Planedo.

Upon allocation of impact units, this claim is settled against the corresponding obligation arising from the acquisition of Planedo units.

As a result, the transaction may be executed without immediate cash settlement, as the economic consideration is provided through clearing.

Settlement Mechanism

Transactions are processed via clearing or settlement accounts.

Typical process:

- Transfer of validated impact → recognition of a claim against Planedo
- Allocation of Planedo impact units → recognition of a corresponding liability
- Settlement through offsetting (clearing)

The settlement may be fully or partially offset. Any remaining difference may be settled separately or treated according to the applicable accounting policy.

This structure ensures that the transaction reflects an economic exchange rather than a purely internal reclassification.

Valuation Logic

Valuation reflects the maturity and usability of the impact unit rather than the underlying production cost.

Typical reference values:

- Production and validation cost: approx. €0.10 – €0.50 per unit
- Buy-back value by Planedo: approx. €1.20 per unit
- Reference value for fully validated and minted units: approx. €2.00 per unit

The reference value of €2.00 reflects:

- full validation (ex-post verification)
- register integration
- unique allocation
- transferability and usability
- auditability and reporting eligibility

The value is not derived from market trading, but from the creation of a fully usable, validated usage right.

Valuation must follow the principle of prudence and be supported by documented transactions and internal valuation policies.

Accounting Treatment

Impact units recognised via PSC-Plus qualify as intangible assets if the following criteria are met:

- full validation (PSC-Plus status)
- clear register allocation
- enforceable usage rights
- reliable measurement

Initial recognition is typically based on the reference value of fully validated units, provided that the economic substance of the transaction is demonstrated.

Units that are not fully validated (PSC-Soft) are not eligible for capitalisation.

Distinction from Pure Reclassification

The settlement mechanism does not represent a mere internal reclassification.

The original environmental performance is transferred into the Planedo system and loses its direct economic usability.

The allocated Planedo units constitute a new, standardised and independently usable asset with a distinct register identity.

This distinction is essential for accounting recognition.

8.5 Typical Application Scenarios

Common scenarios include:

• intra-group environmental projects,
• joint ventures,
• supply chain programmes,
• incentive and reimbursement schemes,
• partner-funded initiatives.

PSC-Plus enables economic allocation without duplicate payments.

8.6 Valuation Approach

Valuation is generally based on the reference value of fully validated impact units.

Typical reference value: €2.00 per unit.

In special cases, valuation at production cost may be applied.

The chosen valuation method must be documented.

8.7 Journal Entry upon Recognition

Example for internal settlement:

Debit: Intangible Assets – PSC-Plus
Credit: Environmental Performance Clearing Account

Example for external settlement:

Debit: Intangible Assets – PSC-Plus
Credit: Settlement Payables

8.8 Coordination with Partners

PSC-Plus arrangements require close coordination between all parties.

In particular, the following must be agreed:

• impact volume,
• valuation basis,
• usage rights,
• liability allocation,
• documentation duties.

Agreements must be documented in writing.

8.9 Subsequent Measurement and Amortisation

PSC-Plus units are subject to the same amortisation and impairment rules as other impact units.

Systematic amortisation over useful life.

Impairment where required.

8.10 Documentation Requirements

The following must be retained:

• cooperation agreements,
• settlement contracts,
• validation reports,
• register extracts,
• valuation files,
• journal entries.

These documents are audit-relevant.

8.11 Typical Risks

Key risks include:

• unclear legal entitlements,
• insufficient contractual basis,
• incorrect valuation,
• double utilisation,
• inadequate coordination.

These risks must be mitigated through clear governance structures.

9. Depreciation and Impairment

9.1 Principle of Subsequent Measurement

After initial recognition, Planedo impact units are subject to ongoing subsequent measurement.

This includes in particular:

• systematic amortisation,
• impairment testing,
• recognition of impairment losses where applicable.

The objective is to reflect the remaining economic benefit realistically.

9.2 Determination of Useful Life

The useful life of an impact unit depends on its intended economic use.

Key factors include:

• reporting cycles (ESG / CSRD),
• regulatory utilisation periods,

• internal climate strategies,
• contractual commitments.

Typical useful life: 1 to 3 years.

Deviations must be justified and documented.

9.3 Systematic Amortisation

Amortisation is generally recognised on a straight-line basis over the useful life.

Example:

Acquisition cost: €2,000
Useful life: 2 years
Annual amortisation: €1,000

Journal entry:

Debit: Amortisation Expense – Intangible Assets
Credit: Intangible Assets – Planedo

9.4 Impairment Losses

An impairment loss must be recognised if there is a permanent decline in value.

Possible causes include:

• revocation of impact,
• methodological reclassification,
• regulatory restrictions,
• loss of usage rights.

Impairments must be recognised promptly.

9.5 Impairment Testing

Companies must regularly assess whether indicators of impairment exist.

Typical indicators include:

• adverse validation findings,
• register restrictions,
• loss of reporting eligibility,
• withdrawal of regulatory recognition.

All impairment tests must be documented.

9.6 Reversal of Impairment

Impairment losses may be reversed if the reasons for impairment no longer apply.

Reversal requires renewed validation or methodological approval.

Reversals are limited to the carrying amount that would have existed without impairment.

9.7 Tax Treatment

For tax purposes, amortisation generally follows financial accounting treatment.

Differences may arise due to:

- tax-specific depreciation rules,
- different useful life assumptions,
- recognition restrictions.

Coordination with tax advisors is recommended.

9.8 Partial Utilisation

If impact units are partially utilised, proportional amortisation must be applied.

Partial use must be documented in the register.

9.9 Documentation Requirements

The following must be retained:

- amortisation schedules,
- utilisation records,
- register extracts,
- audit reports,
- valuation documentation.

These documents are audit-relevant.

9.10 Typical Risks

Key risks include:

• excessive useful lives,
• delayed impairment recognition,
• missing impairment tests,
• incomplete documentation.

These risks must be mitigated through robust processes.

10. Product-Based Pre-Validation (PSC-Soft)

10.1 Initial Situation

Within the Planedo system, environmental impact can be provisionally recorded and assessed at product level before full individual validation is completed.

This product-based pre-validation is referred to as **PSC-Soft**.

It enables early representation of environmental impact within value chains and supports preparation for later full validation.

10.2 Nature of Product Impact

Product-based impact is typically derived from:

• product carbon footprints (PCF),
• life cycle assessments (LCA),
• bills of materials,
• supplier data,
• production metrics,
• standardised emission factors.

It does not constitute fully verified individual impact, but a methodologically supported approximation.

PSC-Soft is therefore classified as a preliminary impact category.

10.3 Distinction from Fully Validated Impact

PSC-Soft differs from fully validated impact in that it involves:

• lower level of detail,
• stronger reliance on modelling assumptions,
• dependence on third-party data,
• absence of individual verification.

Unrestricted external reporting is only permitted after full validation.

10.4 Preconditions for PSC-Soft Recognition

PSC-Soft recognition is permitted only if:

• a transparent methodology exists,
• reliable source data is available,
• system boundaries are defined,
• supply chains are documented,
• plausibility checks are performed.

Without these prerequisites, pre-validation is not permitted.

10.5 Valuation Approach

Due to elevated uncertainty, valuation is deliberately conservative.

Typical reference value: €0.03–0.05 per unit.

This reflects:

• preliminary character,
• validation risks,
• potential corrections,
• restricted usability.

Upward revaluation occurs only after full validation.

10.6 Journal Entry upon Recognition

Example entry:

Debit: Intangible Assets – PSC-Soft
Credit: Other Income / Clearing Account

For internal recognition:

Debit: Intangible Assets – PSC-Soft
Credit: Internal Clearing Account

The entry must be clearly marked as provisional.

10.7 Usage Options

PSC-Soft units may be used for:

• internal management purposes,
• preparatory ESG analyses,
• supply chain assessments,
• product development.

External communication must be handled restrictively.

10.8 Transition to Full Validation

PSC-Soft units may be converted into fully validated impact if:

• individual evidence is available,
• additional verification is completed,
• methodological approval is granted,
• register reclassification is performed.

Revaluation follows upon transition.

10.9 Documentation Requirements

The following must be retained:

• methodology descriptions,
• PCF / LCA reports,
• supplier documentation,
• plausibility assessments,
• register extracts,
• valuation files.

These documents are audit-relevant.

10.10 Typical Risks

Key risks include:

• insufficient source data,
• flawed assumptions,
• outdated emission factors,
• greenwashing exposure,
• unclear accountability.

These risks must be mitigated through clear governance rules.

11. Accounting at Manufacturer Level

11.1 Initial Situation

Manufacturers may generate environmental impact directly linked to their products during production.

This includes in particular:

• energy-efficient manufacturing processes,
• low-emission materials,
• circular economy concepts,
• integrated carbon storage components,
• optimised supply chains.

Such impacts may be recorded as product-based impact units within the Planedo system.

11.2 Allocation of Responsibility

Recognition at manufacturer level is permitted only if the manufacturer:

• exercises material control over the impact,
• is responsible for underlying data,
• defines or approves methodologies,
• manages usage of the impact.

Without these conditions, no accounting control exists.

11.3 Capitalisation Eligibility

Capitalisation at manufacturer level is permitted only if:

• product impact is pre-validated or validated,
• a clear register entry exists,
• economic utilisation is intended,
• no contractual transfer has occurred.

Where impact is passed directly to customers, no capitalisation is permitted.

11.4 Initial Measurement

Initial measurement depends on the maturity of the impact:

For PSC-Soft:
Valuation at preliminary level (€0.03–0.05).

For fully validated impact:
Valuation at reference value (€2.00).

Valuation basis must be documented.

11.5 Journal Entries at Manufacturer Level

Example for PSC-Soft:

Debit: Intangible Assets – Product Impact (PSC-Soft)
Credit: Other Income / Clearing Account

Example for fully validated impact:

Debit: Intangible Assets – Product Impact
Credit: Bank / Clearing Account

11.6 Transfer to Customer

When impact is transferred together with the product, the following applies:

- derecognition at manufacturer level,
- register ownership transfer,
- contractual documentation.

Example:

Debit: Impact Transfer Expense
Credit: Intangible Assets – Product Impact

11.7 Treatment in Revenue Recognition

Where impact forms part of the product price, revenue must be allocated accordingly.

Allocation methodology must be documented.

11.8 Tax Classification

Tax treatment generally follows financial accounting classification.

If impact is integrated into the product price, VAT implications may arise.

Tax coordination is recommended.

11.9 Documentation Requirements

The following must be retained:

• product methodologies,
• validation reports,
• register extracts,
• transfer agreements,
• valuation documentation,
• journal entries.

These documents are audit-relevant.

11.10 Typical Risks

Key risks include:

• unclear ownership,
• double allocation of impact,
• incorrect revenue allocation,
• missing contractual arrangements,
• insufficient documentation.

These risks must be mitigated through robust processes.

12. Accounting at Buyer Level

12.1 Initial Situation

Companies acquire products or services that carry pre-validated or fully validated environmental impact.

Such impact may be disclosed separately or embedded in the overall product offering.

Typical scenarios include:

• low-impact products with verified impact data,
• supply chain programmes,
• Scope-3 relevant procurement,
• partner-based impact transfer schemes.

Through acquisition, the buyer receives a documented usage right to environmental impact.

12.2 Preconditions for Capitalisation at Buyer Level

Capitalisation at buyer level is permitted only if:

• impact is clearly allocated,
• a register entry exists,
• usage rights have been transferred,
• multiple use is excluded,
• reliable valuation is possible.

If these conditions are not met, capitalisation is not permitted.

12.3 Distinction from Marketing and Communication Claims

Not all environmental statements are capitalisable.

In particular, the following are not eligible for recognition:

• purely promotional claims,
• non-binding sustainability statements,
• non-register-based labels,
• generic environmental promises.

Only register-based usage rights qualify for capitalisation.

12.4 Initial Measurement

Initial measurement depends on impact maturity:

For PSC-Soft:
Valuation at preliminary level (€0.03–0.05).

For fully validated impact:
Valuation at reference value (€2.00).

If impact is embedded in the purchase price, a reasonable allocation is required.

12.5 Journal Entries at Buyer Level

Example with separate disclosure:

Debit: Intangible Assets – Product Impact
Credit: Trade Payables

Example with integrated pricing:

Debit: Inventory / Property, Plant and Equipment
Debit: Intangible Assets – Impact
Credit: Trade Payables

Allocation must be documented.

12.6 Transition from PSC-Soft to Full Validation

If pre-validated impact is subsequently fully validated:

- register reclassification is performed,
- remeasurement is applied,
- carrying amount is adjusted.

Example:

Debit: Intangible Assets – Fully Validated Impact
Credit: Intangible Assets – PSC-Soft

12.7 Utilisation and Amortisation

Utilisation occurs within:

- ESG and CSRD reporting,
- product labelling,
- internal management systems.

Amortisation follows Chapter 9.

12.8 Tax Treatment

Tax treatment generally follows financial accounting.

Separate impact consideration may trigger VAT implications.

Tax coordination is recommended.

12.9 Documentation Requirements

The following must be retained:

- supply contracts,
- register extracts,
- validation reports,

• valuation documentation,
• journal entries,
• utilisation records.

These documents are audit-relevant.

12.10 Typical Risks

Key risks include:

• unclear transfer of rights,
• incorrect purchase price allocation,
• insufficient register maintenance,
• greenwashing exposure,
• incomplete documentation.

These risks must be mitigated through internal controls.

13. Transition from PSC-Soft to Minted Units

13.1 Initial Situation

PSC-Soft units represent provisionally validated environmental impact based on modelling and preliminary data.

These units may be converted into fully validated and minted Planedo units once complete individual verification is completed.

This transition represents the maturation of environmental performance into a fully usable economic asset.

13.2 Preconditions for Transition

Conversion from PSC-Soft to minted units is permitted only if all of the following conditions are met:

• individual source data is available,
• verification has been completed,
• methodology approval is granted,
• register reclassification is executed,
• ownership rights are confirmed.

Without fulfilment of these criteria, conversion is not permitted.

13.3 Validation and Reclassification Process

The transition follows a structured process:

1. Submission of detailed documentation
2. Technical and methodological review
3. Expert validation
4. Approval by Planedo
5. Register reclassification
6. Assignment of minting status

All steps are fully documented.

13.4 Accounting Consequences

Upon successful transition:

• provisional status is removed,
• economic usability is expanded,
• valuation may be adjusted,
• amortisation schedules may be updated.

PSC-Soft units lose their provisional character.

13.5 Revaluation upon Transition

After minting, revaluation may be applied.

Typical reference value: €2.00 per unit.

Revaluation is permitted only if:

• full usage rights exist,
• no restrictions apply,
• auditability is ensured.

Revaluation gains must be recognised in accordance with applicable accounting standards.

13.6 Journal Entry upon Reclassification

Example entry:

Debit: Intangible Assets – Fully Validated Impact
Credit: Intangible Assets – PSC-Soft

If revaluation applies:

Debit: Intangible Assets – Fully Validated Impact
Credit: Revaluation Reserve / Other Income

Applicable accounting rules must be observed.

13.7 Impact on Reporting

After transition, units may be used without restriction for:

- ESG and CSRD reporting,
- external disclosures,
- product claims,
- stakeholder communication.

All references must use updated register IDs.

13.8 Tax Implications

Revaluation may trigger tax effects depending on jurisdiction.

Deferred taxes may arise.

Tax consultation is recommended.

13.9 Documentation Requirements

The following must be retained:

- detailed validation files,
- approval notices,
- register change logs,
- valuation documentation,
- journal entries.

These documents are audit-relevant.

13.10 Typical Risks

Key risks include:

• premature reclassification,
• incomplete verification,
• overstated revaluations,
• regulatory non-compliance,
• inadequate documentation.

These risks must be mitigated through strict governance.

14. Sale of Validated Impact to Planedo

14.1 Initial Situation

Companies may sell fully validated and registered impact units to Planedo for inclusion in the central impact pool.

This option applies primarily where companies:

• do not require the impact for their own reporting,
• prefer monetisation over internal use,
• generate surplus validated impact,
• participate in funding programmes.

By selling, the company transfers its usage rights to Planedo.

14.2 Contractual Framework

The sale is governed by a buy-back or purchase agreement with Planedo.

The agreement regulates in particular:

• volume of impact units,
• validation status,
• purchase price,
• transfer conditions,
• settlement procedures,
• liability provisions.

Register transfer is performed only after contractual confirmation.

14.3 Preconditions for Sale

Sale to Planedo is permitted only if:

• impact is fully validated,
• no usage restrictions exist,

• ownership is clearly documented,
• double use is excluded,
• register status is active.

Units under review or restriction are excluded.

14.4 Valuation and Pricing

The buy-back price reflects:

• validation quality,
• methodological robustness,
• market conditions,
• pool management costs.

Typical reference price: approx. €1.20 per unit.

Deviations must be contractually justified.

14.5 Accounting Classification

Upon sale, impact units are derecognised.

The transaction is classified as:

• disposal of intangible assets,
• other operating income,
• or revenue, depending on business model.

Classification must be applied consistently.

14.6 Journal Entry upon Sale

Example entry:

Debit: Bank / Receivables
Credit: Intangible Assets – Impact Units
Credit: Gain on Disposal (if applicable)

If loss occurs:

Debit: Loss on Disposal
Credit: Intangible Assets – Impact Units

14.7 Settlement and Payment

Settlement usually occurs after register transfer.

Payment terms may include:

- immediate settlement,
- periodic settlement,
- volume-based tranches.

Settlement schedules must be documented.

14.8 Impact on Reporting

After sale, impact units may no longer be used by the selling company.

All reporting references must be removed or updated.

Register status serves as binding evidence.

14.9 Tax Treatment

Sale of impact units may trigger:

- income tax,
- VAT implications,
- deferred tax effects.

Tax treatment depends on jurisdiction and contract structure.

Tax consultation is recommended.

14.10 Documentation Requirements

The following must be retained:

- sale agreements,
- settlement statements,
- register transfer records,
- invoices,
- payment confirmations,
- journal entries.

These documents are audit-relevant.

14.11 Typical Risks

Key risks include:

• premature sale before validation,
• incorrect derecognition,
• pricing disputes,
• delayed settlement,
• incomplete register updates.

These risks must be mitigated through clear controls.

15. Recognition in the Impact Pool

15.1 Initial Situation

The Planedo impact pool serves as a central reserve for fully validated impact units.

It is used to:

• balance market supply and demand,
• ensure availability for customers,
• stabilise pricing structures,
• support long-term planning,
• enable structured distribution.

Impact units enter the pool primarily through buy-back transactions and project funding.

15.2 Function of the Impact Pool

The impact pool performs three core functions:

1. Buffer Function
   Ensuring continuous availability of validated impact.
2. Allocation Function
   Structured distribution to customers and partners.
3. Quality Assurance Function
   Centralised control of validation status and methodologies.

The pool therefore represents a system-critical infrastructure component.

15.3 Preconditions for Pool Recognition

Recognition of impact units in the pool is permitted only if:

- full validation is completed,
- ownership has been transferred to Planedo,
- register transfer is finalised,
- usage restrictions are excluded,
- documentation is complete.

Units under review or restriction are excluded.

15.4 Valuation in the Impact Pool

Impact units held in the pool are generally recognised at acquisition cost.

Typical reference value: approx. €1.20 per unit.

Upward revaluation is not permitted.

Valuation follows the prudence principle.

15.5 Accounting Treatment at Planedo Level

At Planedo level, pooled units are classified as intangible inventory.

Depending on accounting policy, they may be treated as:

- intangible assets held for distribution, or
- inventory-like intangible assets.

Classification must be applied consistently.

15.6 Journal Entry upon Pool Recognition

Example entry:

Debit: Intangible Assets – Impact Pool
Credit: Bank / Payables

If acquired via settlement:

Debit: Intangible Assets – Impact Pool
Credit: Settlement Liabilities

15.7 Pool Management and Allocation

Pool management includes:

• volume monitoring,
• ageing analysis,
• methodology tracking,
• demand forecasting,
• allocation controls.

All movements are register-based.

15.8 Release from the Pool

Upon allocation to customers, impact units are:

• derecognised from the pool,
• transferred in the register,
• recognised at customer level.

Example:

Debit: Cost of Impact Sold
Credit: Intangible Assets – Impact Pool

15.9 Impact on Reporting

The pool must be transparently disclosed in:

• internal management reports,
• investor reporting,
• audit documentation.

Pool balances form part of operational risk management.

15.10 Documentation Requirements

The following must be retained:

• acquisition records,
• register extracts,
• valuation files,
• allocation logs,
• reconciliation reports.

These documents are audit-relevant.

15.11 Typical Risks

Key risks include:

• accumulation of obsolete units,
• methodological depreciation,
• liquidity mismatches,
• insufficient forecasting,
• incomplete documentation.

These risks must be mitigated through systematic pool governance.

16. Revenue, Tax and Accrual Logic

16.1 Initial Situation

Transactions involving Planedo impact units affect revenue recognition, tax treatment and period allocation.

Correct classification is essential to ensure compliance with accounting and tax regulations.

This chapter addresses:

• revenue recognition,
• tax implications,
• accruals and deferrals,
• period matching.

16.2 Revenue Recognition Principles

Revenue from impact-related transactions is recognised only when:

• ownership and usage rights are transferred,
• register transfer is completed,
• performance obligations are fulfilled,
• consideration is reliably measurable.

Until these conditions are met, revenue recognition is not permitted.

16.3 Revenue from Sale of Impact Units

Revenue from selling impact units is recognised at the time of:

• register ownership transfer, and
• contractual acceptance.

Example:

Debit: Trade Receivables
Credit: Revenue – Impact Units

If payment is received in advance:

Debit: Bank
Credit: Deferred Revenue

16.4 Revenue from Service Components

Where validation, reporting or platform services are provided together with impact units, revenue must be allocated to separate performance obligations.

Allocation is based on relative standalone selling prices.

16.5 Accruals and Deferrals

Accruals and deferrals are required where:

• validation services are rendered across periods,
• impact delivery is delayed,
• settlement is deferred.

Example (accrual):

Debit: Validation Expense
Credit: Accrued Liabilities

Example (deferral):

Debit: Bank
Credit: Deferred Revenue

16.6 Value Added Tax (VAT) Treatment

VAT treatment depends on transaction structure.

Typical classifications include:

• supply of intangible rights,
• provision of services,
• combined transactions.

VAT rates and place-of-supply rules must be analysed individually.

Consultation with tax advisors is recommended.

16.7 Income Tax Implications

Income from impact transactions is generally taxable.

Relevant factors include:

• classification as operating income,
• capital gains treatment,
• timing differences.

Deferred taxes may arise from valuation differences.

16.8 Transfer Pricing Considerations

In intra-group transactions, impact transfers must comply with arm’s length principles.

Transfer pricing documentation must include:

• valuation methods,
• comparables,
• contractual terms.

16.9 Period Allocation

Impact-related revenues and expenses must be allocated to the correct reporting period.

Cut-off procedures must ensure:

• proper recognition,
• elimination of timing distortions.

16.10 Documentation Requirements

The following must be retained:

• contracts,
• invoices,
• register records,
• tax analyses,
• accrual schedules,
• reconciliation reports.

These documents are audit-relevant.

16.11 Typical Risks

Key risks include:

• premature revenue recognition,
• incorrect VAT classification,
• missing accruals,
• insufficient documentation,
• transfer pricing exposure.

These risks must be mitigated through robust internal controls.

17. Inventory and Volume Management

17.1 Initial Situation

Companies and Planedo itself may hold significant volumes of impact units for operational, strategic and reporting purposes.

Effective inventory and volume management is essential to ensure:

• availability,
• valuation accuracy,
• regulatory compliance,
• reporting reliability,
• liquidity planning.

Impact units must therefore be managed similarly to critical intangible inventories.

17.2 Objectives of Inventory Management

The main objectives are:

• ensuring sufficient impact availability,
• avoiding overstocking,

• preventing obsolescence,
• maintaining methodological validity,
• supporting demand planning.

Inventory management is part of operational risk control.

17.3 Inventory Classification

Impact units should be classified according to:

• maturity level (PSC-Soft, validated, retired),
• intended use (reporting, sale, reserve),
• ownership status,
• methodological version.

This classification supports targeted management.

17.4 Volume Planning and Forecasting

Volume planning should be based on:

• expected customer demand,
• internal reporting needs,
• regulatory requirements,
• project pipelines,
• historical usage patterns.

Forecasts should be updated regularly.

17.5 Ageing Analysis

Ageing analysis is used to monitor:

• holding periods,
• risk of methodological obsolescence,
• impairment indicators,
• utilisation efficiency.

Units with extended holding periods require review.

17.6 Reconciliation with Register Data

Inventory records must be regularly reconciled with the Planedo register.

Discrepancies must be investigated immediately.

Reconciliation should be performed at least quarterly.

17.7 Write-Downs for Obsolescence

If impact units lose usability due to:

• regulatory changes,
• methodological revisions,
• market restrictions,

write-downs must be recognised.

Write-downs follow impairment rules.

17.8 Internal Controls

Key control mechanisms include:

• segregation of duties,
• automated register interfaces,
• approval workflows,
• exception reporting,
• periodic audits.

These controls ensure data integrity.

17.9 Integration into Management Reporting

Inventory data should be integrated into:

• management dashboards,
• liquidity planning,
• risk reports,
• ESG steering systems.

This supports strategic decision-making.

17.10 Documentation Requirements

The following must be retained:

• inventory lists,
• ageing reports,
• reconciliation records,
• impairment analyses,
• control documentation.

These documents are audit-relevant.

17.11 Typical Risks

Key risks include:

• inaccurate volume tracking,
• outdated inventory records,
• delayed impairments,
• missing reconciliations,
• weak controls.

These risks must be mitigated through systematic inventory governance.

18. Integration into ESG and CSRD Reporting

18.1 Initial Situation

Under CSRD and ESRS requirements, companies must provide structured, verifiable and consistent sustainability disclosures.

Planedo impact units enable systematic integration of validated environmental performance into regulatory reporting frameworks.

This chapter explains how impact units are embedded into ESG and CSRD reporting systems.

18.2 Regulatory Context

Relevant reporting frameworks include in particular:

• Corporate Sustainability Reporting Directive (CSRD),
• European Sustainability Reporting Standards (ESRS),
• EU Taxonomy Regulation,
• national sustainability reporting rules.

Planedo supports alignment with these frameworks through standardised data structures.

18.3 Data Architecture and Interfaces

Impact-related data is provided through:

• register exports,
• API interfaces,
• validation reports,
• audit trails.

These interfaces enable automated integration into reporting systems.

18.4 Mapping to ESRS Requirements

Impact units can be mapped to relevant ESRS disclosure areas, in particular:

• ESRS E1 (Climate Change),
• ESRS E2 (Pollution),
• ESRS E5 (Resource Use and Circular Economy).

Mapping must be documented and consistently applied.

18.5 Treatment of Own and Purchased Impact

Reporting must distinguish between:

• own generated impact,
• purchased impact,
• product-related impact,
• pooled impact.

Each category must be separately disclosed.

18.6 Double Materiality Assessment

Impact data supports double materiality assessments by providing:

• quantitative evidence,
• validated baselines,
• historical comparisons,
• scenario data.

This strengthens regulatory compliance.

18.7 Assurance Readiness

Planedo documentation enables limited and reasonable assurance engagements.

Key assurance elements include:

- traceability to source data,
- immutable register entries,
- validation protocols,
- reconciliation reports.

18.8 Consistency with Financial Reporting

ESG disclosures must be consistent with financial statements.

Reconciliations must ensure alignment between:

- capitalised impact assets,
- amortisation schedules,
- reported impact volumes.

Inconsistencies require explanation.

18.9 External Communication Controls

All external sustainability communication must be aligned with registered impact data.

Unauthorized claims are prohibited.

Approval workflows must be established.

18.10 Documentation Requirements

The following must be retained:

- ESRS mapping files,
- register extracts,
- assurance reports,
- reconciliation documents,
- governance policies.

These documents are audit-relevant.

18.11 Typical Risks

Key risks include:

• inconsistent disclosures,
• incomplete mappings,
• unsupported claims,
• weak assurance processes,
• regulatory sanctions.

These risks must be mitigated through integrated reporting governance.

19. Auditability and Assurance

19.1 Initial Situation

For regulatory, investor and governance purposes, environmental impact data must be verifiable, traceable and independently auditable.

The Planedo system is designed to support both limited and reasonable assurance engagements.

This chapter describes the audit framework for impact units.

19.2 Audit Objectives

Audits of impact units pursue the following objectives:

• verification of existence,
• confirmation of ownership,
• validation of valuation,
• assessment of internal controls,
• review of reporting consistency.

The focus is on reliability and completeness.

19.3 Audit Scope

Typical audit scope includes:

• register integrity,
• validation methodology,

• source data accuracy,
• valuation models,
• journal entries,
• reporting interfaces.

Scope is determined by engagement terms.

19.4 Audit Trail and Traceability

Each impact unit is supported by a complete audit trail.

This includes:

• original source data,
• validation records,
• register logs,
• transaction histories,
• reporting outputs.

Traceability must be maintained end-to-end.

19.5 Internal Control System (ICS)

Companies must establish an effective internal control system for impact management.

Key components include:

• segregation of duties,
• approval workflows,
• system access controls,
• reconciliation procedures,
• exception handling.

ICS effectiveness is regularly assessed.

19.6 Role of External Auditors

External auditors may perform:

• financial statement audits,
• sustainability assurance,
• special-purpose engagements.

Access to Planedo documentation must be ensured.

19.7 Sampling and Testing Procedures

Audit testing typically involves:

• substantive testing,
• system walkthroughs,
• control testing,
• analytical procedures.

Sampling methods must be documented.

19.8 Handling of Audit Findings

Audit findings must be:

• documented,
• classified by severity,
• addressed through remediation plans,
• followed up systematically.

Unresolved findings increase risk exposure.

19.9 Assurance Reports

Assurance reports should specify:

• scope of engagement,
• methodology applied,
• limitations,
• conclusions.

Reports must reference register data.

19.10 Continuous Improvement

Audit results should be used to improve:

• validation procedures,
• data quality,
• governance structures,
• system integration.

Continuous improvement enhances credibility.

19.11 Documentation Requirements

The following must be retained:

• audit reports,
• working papers,
• management responses,
• remediation plans,
• control documentation.

These documents are audit-relevant.

19.12 Typical Risks

Key risks include:

• incomplete audit trails,
• weak internal controls,
• restricted data access,
• delayed remediation,
• inconsistent documentation.

These risks must be mitigated through structured audit governance.

20. Governance, Liability and Responsibilities

20.1 Initial Situation

The management of environmental impact units requires clear governance structures and defined responsibilities.

Without robust governance, companies face elevated risks of misreporting, regulatory non-compliance and reputational damage.

This chapter defines the organisational framework for compliant impact management.

20.2 Governance Framework

Each company using the Planedo system should establish a formal impact governance framework.

This framework should include:

• defined policies and procedures,
• approval hierarchies,
• escalation mechanisms,
• compliance monitoring,
• periodic reviews.

Governance must be aligned with overall corporate governance structures.

20.3 Allocation of Responsibilities

Key responsibilities should be assigned as follows:

Management / Board
• strategic oversight,
• approval of policies,
• risk supervision.

CFO / Finance
• accounting policies,
• valuation oversight,
• financial reporting.

ESG / Sustainability
• data collection,
• methodology management,
• reporting coordination.

IT / Systems
• interface maintenance,
• data security,
• access controls.

Compliance / Legal
• regulatory monitoring,
• contract management,
• liability assessment.

Clear role definitions are mandatory.

20.4 Internal Policies and Guidelines

Companies should adopt written policies covering:

• impact recognition,
• valuation rules,
• reporting standards,

• documentation requirements,
• control procedures.

Policies must be regularly updated.

20.5 Liability Framework

Liability risks may arise from:

• incorrect disclosures,
• overvaluation,
• double counting,
• contractual breaches,
• regulatory violations.

Responsibility depends on organisational structure and contractual arrangements.

Insurance coverage should be reviewed.

20.6 Contractual Safeguards

Contracts relating to impact units should include:

• representations and warranties,
• audit rights,
• indemnification clauses,
• termination rights,
• dispute resolution mechanisms.

These safeguards reduce legal exposure.

20.7 Data Protection and Security

Impact data is business-critical information.

Companies must ensure:

• compliance with data protection laws,
• secure system access,
• encryption where applicable,
• backup procedures,
• incident response plans.

Cybersecurity is part of governance.

20.8 Risk Management Integration

Impact-related risks must be integrated into enterprise risk management systems.

Risk registers should include:

- validation risks,
- regulatory risks,
- valuation risks,
- operational risks,
- reputational risks.

Regular risk assessments are required.

20.9 Training and Awareness

Employees involved in impact management must receive regular training.

Training should cover:

- system usage,
- regulatory requirements,
- documentation standards,
- ethical conduct.

Awareness reduces operational risk.

20.10 Oversight and Review

Governance structures must be periodically reviewed.

Internal audits and management reviews should assess:

- policy compliance,
- control effectiveness,
- reporting quality.

Findings must be documented.

20.11 Documentation Requirements

The following must be retained:

- governance policies,
- role descriptions,

• training records,
• risk assessments,
• audit reports.

These documents are audit-relevant.

20.12 Typical Risks

Key risks include:

• unclear responsibilities,
• outdated policies,
• insufficient training,
• weak contractual safeguards,
• poor data security.

These risks must be mitigated through structured governance.

21. Practical Examples and Journal Entries

21.1 Objective of This Chapter

This chapter provides practical accounting examples and standard journal entries for typical Planedo-related transactions.

Its purpose is to support consistent application in daily accounting operations.

All examples are illustrative and must be adapted to company-specific circumstances.

21.2 Example 1 – Purchase of Validated Planedos

Scenario
A company purchases 5,000 validated Planedos at €2.00 per unit.

Total purchase price: €10,000.

Journal Entry

Debit: Intangible Assets – Planedo Usage Rights €10,000
Credit: Bank €10,000

21.3 Example 2 – Capitalisation of Own Environmental Performance

Scenario
A company validates internally generated impact of 2,000 units.
Validation costs amount to €0.40 per unit.

Total cost: €800.

Journal Entry

Debit: Intangible Assets – Own Impact €800
Credit: Bank €800

21.4 Example 3 – Revaluation after Minting

Scenario
Previously capitalised impact (2,000 units) is fully minted and reclassified.

Reference value: €2.00 per unit
New value: €4,000
Previous carrying amount: €800

Journal Entry

Debit: Intangible Assets – Fully Validated Impact €3,200
Credit: Revaluation Reserve / Other Income €3,200

21.5 Example 4 – Recognition of PSC-Soft Units

Scenario
A manufacturer records 10,000 units of product-based PSC-Soft impact at €0.04 per unit.

Total value: €400.

Journal Entry

Debit: Intangible Assets – PSC-Soft €400
Credit: Internal Clearing Account €400

21.6 Example 5 – Transition from PSC-Soft to Full Validation

Scenario
5,000 PSC-Soft units are fully validated.

Previous value: €200
New value: €10,000

Journal Entry

Debit: Intangible Assets – Fully Validated Impact €9,800
Credit: Intangible Assets – PSC-Soft €200
Credit: Revaluation Reserve / Other Income €9,600

21.7 Example 6 – Sale of Impact to Planedo

Scenario
A company sells 3,000 validated units at €1.20 per unit.

Sales price: €3,600
Carrying amount: €6,000

Journal Entry

Debit: Bank €3,600
Debit: Loss on Disposal €2,400
Credit: Intangible Assets – Impact Units €6,000

21.8 Example 7 – Amortisation of Impact Units

Scenario
Impact units with carrying amount of €12,000 are amortised over 3 years.

Annual amortisation: €4,000.

Journal Entry

Debit: Amortisation Expense €4,000
Credit: Accumulated Amortisation €4,000

21.9 Example 8 – Impairment of Impact Units

Scenario
Due to regulatory changes, impact units are impaired by €2,500.

Journal Entry

Debit: Impairment Loss €2,500
Credit: Intangible Assets – Impact Units €2,500

21.10 Example 9 – Allocation within Impact Pool

Scenario
Planedo allocates 1,000 pooled units to customers.

Carrying amount: €1,200.

Journal Entry (Planedo Level)

Debit: Cost of Impact Sold €1,200
Credit: Intangible Assets – Impact Pool €1,200

21.11 Example 10 – Deferred Revenue for Impact Delivery

Scenario
Customer prepays €5,000 for future impact delivery.

Journal Entry upon Receipt

Debit: Bank €5,000
Credit: Deferred Revenue €5,000

Upon Delivery

Debit: Deferred Revenue €5,000
Credit: Revenue – Impact Units €5,000

21.12 Documentation Note

All journal entries must be supported by:

- contracts,
- invoices,
- register extracts,
- validation reports,
- valuation documentation.

22. ERP and Financial Systems Integration

22.1 Objective of System Integration

The integration of Planedo impact units into existing ERP and financial systems ensures consistent processing of accounting, reporting, and audit data.

The objective is a fully traceable, media-break-free data flow between:

- Planedo Register
- Accounting systems
- ESG reporting tools
- Audit platforms
- Data warehouses

System integration is a prerequisite for scalability and audit readiness.

22.2 System Architecture

A typical system landscape includes:

- Enterprise Resource Planning (ERP) system
- General ledger and asset accounting
- Sustainability reporting platform
- Document management system
- Planedo Register interface
- Business intelligence environment

The architecture must support real-time or near-real-time synchronisation.

22.3 Master Data Management

The following master data objects must be maintained:

- Impact Unit ID
- Register ID
- Impact category
- Validation status
- Maturity level
- Valuation stage
- Usage status
- Amortisation parameters
- Cost centre allocation

The Planedo Register remains the authoritative master source.

22.4 Chart of Accounts Structure

A separate account structure is recommended:

• Intangible Assets – Purchased Impact
• Intangible Assets – Own Impact
• Intangible Assets – PSC-Soft
• Intangible Assets – PSC-Plus
• Intangible Assets – Impact Pool
• Accumulated Amortisation – Impact
• Impairment Losses – Impact
• Revenue – Impact Units
• Validation Service Revenue

This structure improves transparency and auditability.

22.5 Interfaces and Data Flows

Data exchange is performed via standardised APIs and secure data interfaces.

Transferred data includes:

• Validation results
• Ownership changes
• Quantity movements
• Usage indicators
• Valuation updates
• Impairment notices

All transfers must be logged.

22.6 Automated Posting Processes

The following processes may be automated:

• Purchase postings
• Amortisation calculations
• Pool entries and exits
• Reclassifications
• Impairment postings
• Deferred revenue recognition

Automations require documented approval procedures.

22.7 Roles and Access Control

System access must follow role-based governance:

Typical roles:

• System Administrator
• Financial Accountant
• ESG Manager
• Internal Auditor
• External Auditor
• Compliance Officer

Access rights must be reviewed regularly.

22.8 Data Quality Management

Before integration, data must pass quality checks:

• Completeness
• Consistency
• Plausibility
• Duplicate detection
• Status reconciliation

Erroneous records must be blocked.

22.9 Archiving and Audit Trail

All system-relevant data must be archived in a tamper-proof manner.

Includes:

• Booking records
• Register extracts
• Interface logs
• Approval records
• Version histories

Minimum retention period: 10 years.

22.10 Testing and Deployment

Before go-live, the following tests are required:

• Functional testing
• Posting simulation
• Interface testing

• Audit simulation
• Stress testing

Results must be documented.

22.11 Training and Operations

Personnel must receive structured training.

Operations include:

• System monitoring
• Incident management
• Update procedures
• Support workflows

An operational handbook is recommended.

22.12 Typical Integration Risks

Key risks include:

• Interface failures
• Manual workarounds
• Insufficient testing
• Poor documentation
• Inadequate training
• Data inconsistencies

These risks must be mitigated through governance and controls.

23. Legal Classification and Regulatory Positioning

23.1 Objective of Legal Classification

This chapter defines the legal framework of Planedo impact units and distinguishes them from existing financial, emissions, and certificate systems.

Its objective is to provide legal certainty for:

• users,
• investors,
• auditors,
• regulators,
• partners.

Planedo impact units are structured as documented usage rights linked to verified environmental performance.

23.2 Distinction from Emissions Trading Schemes

Planedo impact units are not emission allowances.

They differ fundamentally from systems such as the EU ETS:

- no cap-and-trade mechanism,
- no right to emit,
- no government allocation,
- no tradable emission permits,
- no compliance offsetting.

They document achieved environmental performance.

23.3 Distinction from Voluntary Carbon Offsets

Planedo units are not conventional offset credits.

Key differences include:

- no blanket neutrality claims,
- no project-based credit issuance,
- no national inventory accounting,
- no speculative trading,
- no secondary market.

They serve as verified performance documentation.

23.4 Distinction from Financial Instruments

Impact units are not financial instruments under capital market law.

They are not:

- securities,
- derivatives,
- investment funds,
- debt instruments,
- profit-participation rights.

No repayment or yield entitlement exists.

23.5 Distinction from Crypto Assets and Tokens

Planedo units are not cryptocurrencies.

They are not:

- payment tokens,
- asset-referenced tokens,
- e-money tokens,
- stablecoins.

If tokenisation is used technically, it does not alter legal classification.

23.6 Classification as Intangible Usage Rights

Legally, impact units constitute:

contractually defined, register-based usage rights linked to verified environmental impact.

These rights are:

- transferable within the system,
- time-limited in use,
- subject to documentation duties,
- revocable in case of misvalidation.

They are not absolute property rights.

23.7 Contractual Framework

Legal implementation is based on:

- user agreements,
- validation contracts,
- pool agreements,
- cooperation agreements,
- licensing terms.

These define:

- rights and obligations,
- liability allocation,
- usage limits,
- audit rights.

23.8 Liability Framework

Liability follows contractual responsibility.

General principles:

- liability for own data,
- no liability for third-party errors if duly verified,
- limitation clauses,
- exclusion for regulatory changes.

Planedo does not guarantee future legal recognition.

23.9 Data Protection and Security

Personal and business data are processed under GDPR.

Protection measures include:

- access controls,
- encryption,
- logging,
- role separation,
- secure hosting.

All access is documented.

23.10 Cross-Border and International Aspects

For international use, companies must consider:

- different accounting standards,
- national environmental regulations,
- tax treatment,
- data transfer rules,
- reporting frameworks.

Planedo provides reference documentation.

23.11 Documentation Requirements

The following must be retained:

• contracts,
• legal opinions,
• compliance guidelines,
• privacy policies,
• approval records.

These documents are audit-relevant.

23.12 Typical Legal Risks

Key risks include:

• regulatory reclassification,
• misinterpretation as financial products,
• cross-border inconsistencies,
• inadequate contracts,
• insufficient compliance monitoring.

These risks must be actively managed.

24. Summary and Recommendations

24.1 Objective of This Chapter

This chapter summarises the key findings of this guide and translates them into practical recommendations for corporate implementation.

It is addressed to:

• executive management,
• CFOs and finance departments,
• ESG and sustainability officers,
• auditors and compliance functions,
• external advisors.

The objective is to support reliable, scalable, and audit-proof application of the Planedo model.

24.2 Core Principles of the Planedo System

The Planedo system is built on the following fundamental principles:

1. Impact is recognised only after verification.
2. All impact is register-based.

3. Usage rights are clearly allocated.
4. Double use is technically prevented.
5. Full audit trails are mandatory.
6. Valuation follows prudence.
7. Reporting is evidence-based.

These principles ensure legal, accounting, and regulatory reliability.

24.3 Strategic Value for Companies

Systematic use of Planedo impact units enables companies to:

• convert sustainability investments into verifiable assets,
• strengthen audit readiness,
• improve investor credibility,
• enhance transformation steering,
• reduce greenwashing risks,
• establish impact capital.

Environmental performance becomes a strategic management resource.

24.4 Recommended Implementation Strategy

A phased implementation approach is recommended.

Phase 1 – Preparation

• Review existing environmental measures
• Align with auditors and tax advisors
• Define internal governance
• Establish data responsibilities

Phase 2 – Pilot Phase

• Select pilot business units
• Conduct initial validations
• Connect register interfaces
• Test accounting workflows

Phase 3 – System Integration

• Integrate ERP and reporting tools
• Automate postings
• Implement controls
• Train staff

Phase 4 – Scaling

• Extend to additional divisions
• Integrate supply chains
• Expand pool utilisation
• Standardise reporting

24.5 Recommendations for CFOs

CFOs should:

• establish formal accounting policies,
• maintain separate impact accounts,
• perform regular impairment testing,
• involve auditors early,
• enforce documentation standards,
• monitor valuation consistency.

Impact assets require structured financial governance.

24.6 Recommendations for ESG and Sustainability Officers

ESG officers should:

• maintain consistent methodologies,
• ensure data integrity,
• coordinate with finance teams,
• manage register reconciliations,
• standardise reporting templates,
• monitor regulatory updates.

Finance and sustainability functions must operate in close alignment.

24.7 Recommendations for Executive Management

Management should:

• integrate impact into corporate strategy,
• align investments with validated impact,
• establish governance structures,
• ensure transparent communication,
• allocate adequate resources.

Impact management becomes part of value creation.

24.8 Managing Regulatory Developments

Companies should:

• continuously monitor regulation,
• adapt internal policies,
• incorporate methodology updates,
• refresh training programmes,
• document regulatory assessments.

Planedo supports this through system updates and guidance.

24.9 Long-Term Perspective

In the long term, the Planedo model enables:

• standardised impact balance sheets,
• integrated financial-impact reporting,
• new valuation benchmarks,
• improved capital allocation,
• institutionalised sustainability governance.

Impact becomes economic infrastructure.

24.10 Final Recommendation

Companies should treat Planedo not as an auxiliary reporting tool, but as a core element of financial and sustainability architecture.

The combination of:

• validation,
• register governance,
• accounting logic,
• reporting integration,
• compliance management

creates the foundation for resilient, future-oriented corporate management.