



Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)

Reporting requirements for SCS Annual Report to ICAO



Version 7 – January 2026

Published Versions of this document

| <i>Version</i> | <i>Date</i> | <i>Subject(s)</i> |
|----------------|---------------|--|
| 1 | February 2022 | First version of the document. |
| 2 | April 2022 | Inclusion of additional information "Product Certified" in fields 8 and 9 |
| 3 | March 2023 | Provision of Excel template file for the submission of information Removal of detailed field information from this document to avoid duplication with the template Alignment of field 9 information with the Reporting Provisions of Annex 16 Vol IV. |
| 4 | February 2024 | Addition of certificate link in field 7 Merging of fields 8 and 9 into the new field 8. Clarification in field 8 "CEF producing/handling EO's only". |
| 5 | April 2024 | Multiple changes in the Excel template for submission of information (described in sheet "Version Control" of the Excel template). |
| 6 | March 2025 | Introduction of harmonized list of economic operators in field 7 Introduction of input/output materials handled/produced in field 7 |
| 7 | January 2026 | Addition of Template Instructions tab for detailed instructions and guidance Merging previous version's Field 5 to Field 2 and Field 4. Previous Fields 6, 7 and 8 are now 5, 6, and 7, respectively Addition of dropdown options for certain subfields with known limited responses to harmonize information provided (e.g., country) Refinements of Field 2 CB information with additional CB details (e.g., address, contact information) so that only CB names need to be indicated in Field 1 Removal of subfield questions in Field 2 that elicited references to ICAO- approved SCS documents or requirements from these documents as these documents/requirements would have been reviewed and approved already Refinements to Field 7 (CEF batch information) to be populated with per- batch-activity level information (up to the blend point) |

SCS Annual Report content to ICAO

Background: The Third Edition of the ICAO document ‘CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes,’ Table 1 (Requirements for SCS) lists all requirements for an SCS to achieve ICAO CORSIA approval. Requirement 7 of the table (Annual Report) describes the following obligations of the SCS:

7.1 CORSIA Approved SCS submits annually a report to ICAO that includes relevant information.

7.2 SCS has a procedure in place to collect the information required to fulfil this reporting obligation.

7.3 SCS records detailed information about the calculation of actual values within their system in particular information related to the baseline and underlying assumptions used for the calculation of any emission reduction credit and provide this information to ICAO on request, in line with the ICAO document entitled, “CORSIA Methodology for Calculating Actual Life Cycle Emissions Values”.

SCS will provide the following relevant information to ICAO (officeenv@icao.int) on an annual basis by **30 April of the year following approval**.¹ Business-confidential information should be labelled as such; otherwise ICAO may publish the information as needed.

The information will be provided in 8 separate fields, described as follows:

General Information fields:

Field 1 - List of audits of economic operators executed during the reporting year

Field 2 - Certification body assurance

Field 3 - Accreditation body assurance

Field 4 - Public location (e.g., webpage link) of information on the SCS

Field 5 - List of system documents effective within the reporting year

Information on each CORSIA-certified economic operator throughout the supply chain for the reporting year

Field 6 - Economic operator’s information

Field 7 - Batch information of CEF certified

Templates

Details on these fields are provided in Version 7 of the Excel template available on the [ICAO website](#) for SCSs to provide this information to ICAO. Additional rows may be added as needed, as well as references to information provided in separate files.

-END-

¹ Note that ICAO may request additional information from the SCS beyond the items listed in this document if needed.