

CORSIA Eligible Emissions Unit Programme Change Notification Form

Version 2.0; Effective from 10 January 2022

PART A: ABOUT THIS FORM

Once an emissions unit programme is approved by the ICAO Council as eligible to supply CORSIA Eligible Emissions Units, the programme commits to notify the ICAO Secretariat of any “material changes” to its “Scope of Eligibility”, *including any unilateral decision to revoke or invalidate a class of CORSIA-eligible emission units within the programme’s Scope of Eligibility*, for further review¹ by the Technical Advisory Body (TAB) that advises the ICAO Council on the eligibility of emissions units for use in CORSIA.

*TAB Procedures*² defines a “Material Change” as an update to a programme’s *Scope of Eligibility* that would alter the programme’s response(s) to any questions in its application form and further inquiries from the TAB over the course of the programme’s assessment, including programme-initiated unit invalidation and/or revocation. (paragraph 7.3.).

TAB Procedures defines a CORSIA Eligible Emissions Unit Programme’s *Scope of Eligibility* as “the extent and limits of a programme’s eligibility, which is defined, assessed, and granted on the basis of the programme-level governance structures, measures or mechanisms, and procedures that programmes have in place at the time of their initial submission of application materials to the ICAO Secretariat; and any updates to these procedures that are communicated to TAB during the course of its assessment; and as defined in the general or programme-specific eligibility parameters set out in TAB’s recommendations” (paragraph 4.5).

Annually, TAB will indicate deadlines for programmes to notify ICAO of any such material changes. These notifications should be submitted by the next deadline after the material change has occurred; the upcoming deadlines are indicated in the version of the *TAB Work Programme and Timeline* document that is currently effective. This document is available on the CORSIA website³.

Material changes should be disclosed using this form. TAB will then consider the need for any further review, in line with *TAB Procedures*. If TAB identifies that the change is indeed material and should be further assessed, it will invite public comments on the consistency of the proposed revision with the Emissions Unit Criteria (EUC) and *Guidelines for Criteria Interpretation*. The ICAO Secretariat will inform the programme of TAB’s decision to more deeply assess the programme’s modification, or its confirmation that the modification is consistent with the CORSIA EUC. The programme will also be informed of the date by which the review will be completed. The length of the review should be determined by the severity and scale of the material change.

PART B: PROGRAM CHANGE NOTIFICATION(S)

¹ Any unilateral programme-initiated invalidation and/or revocation of a class of CORSIA-eligible emissions units is considered to be a “material change” to the CORSIA-eligible programme’s *Scope of Eligibility*. Such units are regarded as immediately ineligible for use for CORSIA purposes in light of absence of assurance that it will administer the units consistent with its *Terms of Eligibility*. The units will be reflected as exclusions from the programme’s *Scope of Eligibility* in the ICAO Document “CORSIA Eligible Emissions Units” upon Council’s confirmation of the update. Once a programme notifies ICAO that it wishes to exclude a class of units from its eligibility scope, and in order to provide the most accurate and timely information available prior to Council’s confirmation of the update, the ICAO Document “CORSIA Eligible Emissions Units” will identify in a footnote that the programme requested a change to its *Scope of Eligibility* to exclude certain units subject to a decision by the ICAO Council and, if possible, clearly specify the affected class of units. The programme’s *Scope of Eligibility* that is deemed valid by the ICAO Council will be reflected in the ICAO Document titled “CORSIA Eligible Emissions Units” in a timely manner

² In *TAB Procedures*, paragraphs 4.5, 7.3 and 8.2 – 8.6 in particular pertain to the *Scope of Eligibility* and notification and assessment of material changes.

³ The *TAB Work Programme and Timeline* and *TAB Procedures* documents are available here: <https://www.icao.int/CORSIA/ICAO-corsia-tab>

The Programme is requested to provide the following information regarding any modification(s) to the programme's *Scope of Eligibility* that could constitute a "material change" as described above. Report each change separately by duplicating (copying and pasting) the table below as needed.

Programme name: Climate Action Reserve

CHANGE 1: Finalization of Criteria for Insurance Mechanism to Avoid Double Claiming Under CORSIA
a. Description of the change (e.g., the addition, modification, deletion undertaken): The Climate Action Reserve (the Reserve) has finalized and published the Criteria for Approved Insurance Mechanisms under CORSIA covering Climate Reserve Tonnes (CRTs) from 2021 onward and setting out the requirements that apply for project developers using an insurance mechanism to support the compensation obligations associated with CRTs for CORSIA use. An insurance mechanism shall be relevant where a corresponding adjustment is not made by the relevant Host Country, where the Reserve is unable to verify that a corresponding adjustment has been made, or where a Host Country Authorization is withdrawn, revoked, reduced or otherwise modified. Specifically, the Reserve has published: • Criteria for Approved Insurance Mechanisms under CORSIA setting out the standards an insurance product must meet to be recognized by the Reserve as an Approved Insurance Mechanism under CORSIA, developed in partnership with global insurance intermediary Howden. The criteria address provider eligibility, covered risks, trigger events, minimum coverage period and amount, loss payee arrangements, notification obligations, annual certification, and lapse provisions. The document is available on the Reserve's website: https://climateactionreserve.org/wp-content/uploads/2026/08/CAR-Insurance-Criteria-for-CORSIA_Final2.pdf • Updated Policy Memo – Requirements for Insurance Mechanisms and Updated Credit Labeling Process to Avoid Double Claiming under CORSIA: An updated policy memorandum for all Reserve stakeholders describing the requirements for insurance mechanisms to avoid double claiming under CORSIA, as related to and updating requirements under Section 2.11.2 of the Reserve Program Manual Version 9.2 and the previously published Policy Memo "Updated Credit Labeling Process to Avoid Double Claiming Under CORSIA" (April 2026). This memo also includes updates to our credit labeling process – including introduction of a new Article 6 label (explained further as Change #2 below) – to provide greater transparency on the status of credits and aligned with the insurance pathway. This memo shall supersede the credit labeling memo published by the Reserve in April 2026: https://climateactionreserve.org/wp-content/uploads/2026/08/Updated-Credit-labeling-memo-3.pdf Two further components are being finalized and will be published in the coming weeks: a list of Approved Insurance Products assessed against the Reserve's criteria, and a CORSIA Deed of Undertaking to be signed by project developers, which will supersede the existing Attestation of Compliance with Double-Claiming Requirements for the purposes of CORSIA Eligible-Authorized designations.
b. Rationale for the change:

This change strengthens the Reserve's CORSIA integrity framework in three ways. First, it provides a financially backed assurance of compensation in the event of host country corresponding adjustment failure or Host Country Authorization revocation. Second, it designates the Reserve as loss payee under the insurance mechanism, ensuring proceeds flow directly to the Reserve rather than through the project developer's estate, which is particularly important in insolvency scenarios. Third, it aligns the Reserve's framework with the insurance standards that buyers and aircraft operators increasingly expect.

c. Where the change is reflected in the Programme's documentation or other resource(s)⁴:

The change is reflected in the following Reserve program documents and resources:

- **Criteria for Approved Insurance Mechanism under CORSIA** — published 14 August 2026, available at https://climateactionreserve.org/wp-content/uploads/2026/08/CAR-Insurance-Criteria-for-CORSIA_Final2.pdf
- **Policy Memo - Requirements for Insurance Mechanisms and Updated Credit Labeling** — published August 14, 2026, available at <https://climateactionreserve.org/wp-content/uploads/2026/08/Updated-Credit-labeling-memo-3.pdf>
- **Reserve CORSIA webpage** — www.climateactionreserve.org/CORSIA
- **Announcement on the Reserve website:**
<https://climateactionreserve.org/blog/2026/08/14/the-reserve-advances-insurance-pathway-for-corsia-eligible-credits/>

The Reserve Program Manual will be updated in the next scheduled revision to incorporate the insurance framework requirements and reflect the supersession of the Attestation of Compliance with Double-Claiming Requirements by the CORSIA Deed of Undertaking once that document is finalized.

As section 3.11.1 of the Program Manual clarifies- "Between updates, the Reserve may release policy memos that update or replace guidance in the Reserve Offset Program Manual or protocols. These memos are considered effective on the date they are posted on the Reserve website".

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

The Reserve stated in the March 2026 application form for TAB's assessment, as well as during the live discussion on July 7, 2026 that such a framework for insurance mechanism is under development.

e. How the information in "d." would be revised and submitted to any future (re-)assessment process, by updating the information in "d." to reflect any / all modifications to the Programme's original information that result from the change:

The relevant sections of the Reserve Offset Program Manual v9.2 would be updated as part of the next scheduled revision to incorporate the insurance framework requirements.

⁴ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

The Criteria for Approved Insurance Mechanisms, the policy memorandum describing the insurance evaluation criteria and the updated credit labeling process have already been published as outlined in section c of this response.

The Reserve will provide the updated programme documentation to TAB as part of its next scheduled reassessment application and will notify TAB of any further material changes through the Material Change Notification process as they arise.

CHANGE 2: Updates to the Credits Labeling Process

a. Description of the change (e.g., the addition, modification, deletion undertaken):

The Reserve has introduced the application of Article 6 labels to further strengthen the processes and requirements to ensure that all Reserve credits that are CORSIA Eligible Emissions Units are appropriately accounted for in line with international guidance and requirements. These labels also reflect the host-country authorization requirements under Decision 2/CMA.3 and Decision 4/CMA.6.

The Reserve has added Article 6 labelling requirements to its CORSIA credit labelling framework, as set out in the updated policy memorandum — “Requirements for Insurance Mechanisms and Updated Credit Labeling Process to Avoid Double Claiming under CORSIA” — published 14 August 2026. This memorandum supersedes the April 24, 2026 memo, and is available at

<https://climateactionreserve.org/wp-content/uploads/2026/08/Updated-Credit-labeling-memo-3.pdf>

The change introduces a new Article 6 label to be applied in the Reserve's registry alongside the existing CORSIA labels: the Article 6 Authorized label is applied once the Reserve receives a Letter of Authorization from the host country that meets the required elements under Article 6, including the authorized use, the applicable first transfer condition, and signature by the host country's Designated National Authority. A credit must carry the Article 6 Authorized label before it can be designated CORSIA Eligible-Authorized.

The updated memo also reflects updates to the CORSIA Eligible-Authorized designation process arising from the finalization of the Reserve's insurance framework, as described in the section above.

Below are the updated labels as detailed in the published memo:

CORSIA Eligible Label

Requirement: Credits will be labeled as CORSIA Eligible if they meet the scope of eligibility set out in ICAO's most recent list of CORSIA Eligible Emissions Units⁵, except for the criterion requiring that corresponding adjustments have already been applied and fully reflected in the host country's BTR.

Use: The CORSIA Eligible label will be applied in the registry to reflect the applicable CORSIA Phase (i.e., Phase 1, Phase 2, or Phase 3). This will allow immediate visibility into

⁵ Current version available here:

https://www.icao.int/sites/default/files/environmentalprotection/CORSIA/Documents/CORSIA%20Eligible%20Emissions%20Units/CORSIA-Eligible-Emissions-Units_April2026.pdf

the full set of potential credits, even when corresponding adjustments (CAs) and host country letters are still pending.

Article 6 Authorized Label

Requirement: Credits will be labeled as Article 6 Authorized once a host country Letter of Authorization (LOA) for international transfer of mitigation outcomes is submitted meeting the requirements of the UNFCCC.

Use: Credits labeled Article 6 Authorized are eligible to be used towards achieving another country's (i.e., the acquiring country's) NDCs or to meet other international mitigation purposes such as under CORSIA. Credits may not be retired under either purpose at this stage.

The Article 6 Authorized label must be in place before a credit can receive the CORSIA Eligible-Authorized designation.

CORSIA Eligible-Authorized Label

Requirement: Credits will be labeled as CORSIA Eligible-Authorized once an approved insurance mechanism has been submitted to the Reserve (see the Insurance Section below for further detail) or the Reserve has confirmed the application of the corresponding adjustment through the annual review and reconciliation process against host country BTR submissions. Project Developers must also submit the Request for CRTs to be Designated as CORSIA Eligible-Authorized form, which will be reviewed by the Reserve, along with the approved insurance mechanism.

As noted above, credits must receive the Article 6 Authorized label prior to receiving the CORSIA Eligible-Authorized label.

Use: The CORSIA Eligible-Authorized label will be applied in the registry to reflect the applicable CORSIA Phase (i.e., Phase 1, Phase 2, or Phase 3). Credits with the CORSIA Eligible-Authorized label may be retired for use under CORSIA.

Corresponding Adjusted Label

Requirement: Credits will be labeled as Corresponding Adjusted once the host country has applied a corresponding adjustment for the relevant mitigation outcomes, and the Reserve has confirmed the application of the corresponding adjustment through the annual review and reconciliation process against host country BTR submissions to the UNFCCC.

Use: Credits labeled Article 6 Authorized + Corresponding Adjusted may be retired towards another country's NDCs under Article 6; credits labeled Article 6 Authorized + CORSIA Eligible-Authorized + Corresponding Adjusted may be retired for use under CORSIA.

b. Rationale for the change:

The addition of Article 6 labels reflects the requirements established under the Paris Agreement for cooperative approaches under Article 6.2, as operationalized through the decisions 2/CMA.3 and Decision 4/CMA.6. These decisions finalized the rules, modalities, and procedures governing corresponding adjustments and host country authorizations for internationally transferred mitigation outcomes, including those used for CORSIA compliance.

For credits with vintages from 2021 onward, an Article 6 Authorized label confirming host country authorization is a prerequisite for CORSIA Eligible-Authorized status under the CORSIA Emissions Unit Eligibility Criteria. The addition of the Article 6 label addresses this, providing project developers, buyers, and airline operators with clear, registry-level transparency on the authorization status of credits under both the CORSIA and Article 6 frameworks.

c. Where the change is reflected in the Programme's documentation or other resource(s)⁶:

The change is reflected in the following Reserve program documents and resources:

- **Policy Memo - Requirements for Insurance Mechanisms and Updated Credit Labeling Process to Avoid Double Claiming under CORSIA** — published August 14, 2026, superseding the policy memorandum dated April 24, 2026, available at <https://climateactionreserve.org/wp-content/uploads/2026/08/Updated-Credit-labeling-memo-3.pdf>
- **Reserve CORSIA webpage** — www.climateactionreserve.org/CORSIA

The Reserve Program Manual will be updated in the next scheduled revision to incorporate the above updates.

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

From the Reserve's written responses to TAB questions for live discussion, 21 July 2026:

In response to Question 11, the Reserve described planned updates to its labelling framework and confirmed that credits used for CORSIA from 2021 vintages onward require both an Article 6 authorization label and a CORSIA Eligible-Authorized label, with the Article 6 label confirming host country authorization and commitment to apply a corresponding adjustment. This response indicated that the Article 6 label was under development.

e. How the information in "d." would be revised and submitted to any future (re-)assessment process, by updating the information in "d." to reflect any / all modifications to the Programme's original information that result from the change:

The relevant sections of the Reserve Offset Program Manual v9.2 (Section 2.11.2) would be updated as part of the next scheduled revision. The Reserve registry will also be updated to reflect the new labelling criteria in the next scheduled update.

CHANGE 3: Reserve's updated approach to Permanence

a. Description of the change (e.g., the addition, modification, deletion undertaken):

⁶ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

The Reserve has published a revised approach to permanence, effective June 30, 2026, applicable to all voluntary protocols developed by the Reserve with non-negligible reversal risk, including forestry protocols. The revised approach represents a substantive update to the Reserve's existing permanence framework and introduces the following changes:

Under the revised approach, the Reserve defines “permanence” as an attribute of a carbon credit that confirms its associated greenhouse gases (GHGs) are stored out of the atmosphere long enough to benefit the climate.

The Reserve has introduced a standard commitment period of 40 years from project commencement, replacing the previous framework under which projects were required to monitor and compensate for reversals for 100 years following the issuance of any credit. Projects may extend their commitment periods at any time, provided the extension does not exceed 40 years from the time of extension.

The compensation amount for any reversal during the commitment period remains equivalent to the full reversal regardless of when it occurs during the commitment period.

Buffer pool contributions will be cancelled at the end of a project's commitment period rather than remaining in the buffer pool in perpetuity as under the existing approach.

Projects may reduce or eliminate buffer pool contributions by implementing alternative reversal risk management actions such as including eligible insurance products.

After the commitment period, projects may continue managing reversal risk through one or more of the following approaches: implementing a protocol-specified mitigation action such as a long-term conservation easement; cancelling credits with negligible reversal risk calculated by reference to a reabsorption curve for atmospheric carbon; or transferring the commitment to monitor and compensate for reversals to an eligible long-term entity.

The Reserve's registry will be updated to disclose the length and end date of each project's commitment period, how the project will monitor carbon stocks and compensate for reversals during its commitment period, and whether and how the project will manage reversal risk after the commitment period.

Existing projects operating under the Reserve's current permanence approach may choose to remain under the existing approach, including for renewed crediting periods, or to transition to the revised approach.

b. Rationale for the change:

The revised permanence approach reflects the evolution of scientific understanding, market practice, and practical implementation tools for managing reversal risk.

The previous approach required projects to monitor and compensate for reversals for 100 years following the issuance of any credit. While conservative and environmentally rigorous, this approach created practical enforcement challenges for project developers and the Reserve, particularly over multi-decade timeframes. Legal enforceability of 100-year obligations and the financial viability of sustaining project activities over that period have been identified as material barriers to scaling natural climate solutions.

The revised approach addresses these barriers while maintaining environmental integrity through three key design choices. First, a 40-year commitment period is practical and enforceable, aligns with established conservation and land management frameworks, and reflects the scientific understanding that storing carbon out of the atmosphere for 40 years provides meaningful climate value given that approximately 50% of an initial emission of carbon dioxide decays within 40 years. Second, maintaining full reversal compensation at any point in the commitment period ensures that the environmental integrity of issued credits is preserved regardless of when a reversal occurs. Third, allowing alternative reversal risk management tools including insurance and conservation easements provides project developers with commercially viable pathways to manage long-term risk that were not available when the original permanence framework was designed.

The revised approach also enables improved and granular registry disclosure, allowing buyers and other stakeholders to assess how individual projects are managing permanence risk.

c. Where the change is reflected in the Programme's documentation or other resource(s)⁷:

Permanence Work Program: Revised Approach — published June 30, 2026, available at <https://climateactionreserve.org/wp-content/uploads/2026/06/Revised-Permanence-Approach-6.30.2026.pdf>

The information about the permanence work program, work group composition and permanence approach FAQs have been published on the Reserve's website: <https://climateactionreserve.org/permanence-work-program/>

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

The Reserve stated in the March 2026 application to ICAO the Reserve launched a work program in September 2025 to consider how its carbon crediting protocols should address permanence. The Reserve also provided expected timeline for the work to be completed in Spring 2026.

e. How the information in "d." would be revised and submitted to any future (re-)assessment process, by updating the information in "d." to reflect any / all modifications to the Programme's original information that result from the change:

The changes will be updated in the Program Manual and individual protocols, where applicable, in the next scheduled update, and will be submitted to TAB in the next assessment or intimated as a material change.

CHANGE 4: Modular approach to protocol development

a. Description of the change (e.g., the addition, modification, deletion undertaken):

The Reserve has adopted a modular approach to protocol development, under which existing protocols are restructured into three components: a base common protocol establishing fundamental requirements applicable across all jurisdictions, a jurisdiction-specific module addressing geographic, regulatory, and market considerations for project registration in a

⁷ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

particular country or region, and a technical module, establishing technical consideration and requirements, where applicable.

The first protocol to be modularized is nitric acid production. The Reserve has released for public comment an updated core protocol and jurisdiction modules for the United States and India (<https://climateactionreserve.org/how/protocols/industrial/nitric-acid-production-protocol/>).

Effective immediately, stakeholders may propose the development of additional jurisdiction modules for this protocol for any country via the Reserve's New Jurisdiction Module form, and projects in this sector may be submitted anywhere in the world under the core protocol, though projects will not be listed until an applicable jurisdiction module is published to confirm compliance with requirements in both the core protocol and jurisdiction module.

The Reserve has confirmed that the following sectors will be modularized next, with releases expected by end of September 2026: coal mine methane (<https://climateactionreserve.org/blog/2026/07/23/modular-mine-methane-protocol-and-u-s-module-are-now-available-for-public-comment/>), forestry (ARR), landfill, and ozone depleting substances. The Reserve intends to apply the modular approach to all its protocols in due course.

To be noted that modularization of the protocols is primarily a restructure, reformatting of information, not a change in requirements.

b. Rationale for the change:

The Reserve's existing protocol development model requires the development of an entirely new protocol for each new jurisdiction, even where the underlying project activity, quantification methodology, and additionality framework may remain the same as an existing protocol. This creates time and resource barriers to expanding the Reserve's programme into new geographies, where there is growing demand for high-integrity crediting, but where bespoke protocol development timelines have historically limited access.

Under the new structure, each sector (e.g., forestry) will be governed by a single protocol that establishes fundamental requirements applicable globally. Jurisdiction-specific considerations, such as regulatory alignment and a performance standard test, will be covered in individual modules appended to the protocol.

The new structure will enable more rapid expansion and greater administrative efficiency: rather than developing entirely new protocols for each jurisdiction, the Reserve will develop concise jurisdiction modules. The new structure will also enable efficient updates to criteria shared across jurisdictions: rather than updating these requirements in each separate protocol, since the shared requirements will be part of the core protocol, the Reserve will only need to update the core protocol.

For CORSIA specifically, the modular approach accelerates the Reserve's ability to expand its eligible project pipeline into new markets, supporting the growth of the CORSIA credit supply in sectors and geographies that have historically been underserved by high-integrity crediting programmes.

c. Where the change is reflected in the Programme's documentation or other resource(s)⁸:

⁸ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

The Reserve published the announcement on the website:

<https://climateactionreserve.org/blog/2026/07/16/climate-action-reserve-launches-modular-protocol-structure/>

Updated website: <https://climateactionreserve.org/how/future-protocol-development/submit-a-protocol-concept/>

New Jurisdictional Module form: <https://climateactionreserve.org/wp-content/uploads/2026/07/ENG.-Protocol-Concept-Form-New-Jurisdiction-Module-2026-1.docx>

Modular Protocol Framework Memo (previously released for public comment):

https://climateactionreserve.org/wp-content/uploads/2026/04/Modular-Protocol-Framework-Memo_3.30.26rev.pdf

Announcement about the protocols being modularized:

1. **Nitric Acid Production:** The Reserve published an announcement on the website that it is modularizing its Nitric Acid Production Protocol. The protocol will address GHG emission reductions associated with the installation and use of nitrous oxide (N₂O) emission control technology to reduce N₂O emissions generated as a byproduct of nitric acid production. The Reserve's modular format consists of the Nitric Acid Production Protocol that contains guidance applicable across all jurisdictions and jurisdiction modules that contain geographic-specific guidance.

The Nitric Acid Production protocol along with the India module is open for public comments until Aug 15, 2026. Information is available here:

<https://climateactionreserve.org/how/protocols/industrial/nitric-acid-production-protocol/>

Information on the India jurisdictional module development is available here:

<https://climateactionreserve.org/how/protocols/industrial/nitric-acid-production-protocol/india-module-dev/>

The U.S. Module, which is effective July 16, 2026 is available here:

https://climateactionreserve.org/wp-content/uploads/2026/07/US-Module_NAP-Version-1.0.pdf

2. **Mine Methane Protocol:** On July 23, 2026, the Reserve published an announcement about the Mine Methane Protocol and its U.S. Module that are open for public comments until August 21, 2026: <https://climateactionreserve.org/blog/2026/07/23/modular-mine-methane-protocol-and-u-s-module-are-now-available-for-public-comment/>

The Reserve Program Manual will be updated in the next scheduled revision to incorporate the above updates.

The Reserve website's protocol page will be continuously updated to reflect information about the development of new protocols as well as about development of jurisdictional modules:

<https://climateactionreserve.org/how/protocols/>

The Reserve will modularize all protocols in due course, and related information will be made available through announcements on Reserve's website.

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

The Reserve mentioned in the March 2026 application to TAB about its plans to transition to a modular approach for protocols to streamline protocol adaptations and inclusion of new jurisdictions, especially where there are limited changes to the quantification and eligibility criteria between jurisdictions. The Reserve provided an estimated timeline to publish the new process for the modular approach for a public comment period starting in March 2026, with the final rules to be published in April, and then seek to implement the approach by updating our protocols by end of 2026.

As stated above, modularization of the protocols is primarily a restructure, reformatting of information, not a change in requirements.

e. How the information in "d." would be revised and submitted to any future (re-)assessment process, by updating the information in "d." to reflect any / all modifications to the Programme's original information that result from the change:

Revising the current protocols to the modular protocol structure does not materially change the protocol requirements and primarily involves reformatting the information within the protocol. The new protocols will be submitted for review as per the new modular structure, including the core protocol and all applicable jurisdiction modules.

Once the public comment period has concluded and the Reserve has made associated changes in the Program Manual, these will be submitted for TAB's review via future material change submissions.

CHANGE 5: New protocols and updated version of existing protocols

a. Description of the change (e.g., the addition, modification, deletion undertaken):

The Reserve continues to operate a dynamic program, with regular updates to our program requirements, the addition of new protocols, and revisions to existing protocols.

Presented below are the development of new protocols and updates to existing protocols undertaken by the Reserve since the material change notification submitted to TAB in April 2026.

New Protocols

1. Mine Methane Protocol: The Reserve is modularizing its Mine Methane Protocol. The protocol will address GHG emission reductions associated with destroying methane that would have otherwise been vented to the atmosphere from active and abandoned

underground coal and Category III gassy trona mines. The Mine Methane Protocol and U.S. Module are open for public comment until August 21, 2026.

The protocol and the US Module are available at the following link:

<https://climateactionreserve.org/how/protocols/waste/mine-methane-protocol/>

2. Nitric Acid production Protocol: The Reserve is modularizing its Nitric Acid Production Protocol. The protocol will address GHG emission reductions associated with the installation and use of nitrous oxide (N₂O) emission control technology to reduce N₂O emissions generated as a byproduct of nitric acid production.

The Nitric Acid Production Protocol is open for public comment until August 15, 2026:

<https://climateactionreserve.org/how/protocols/industrial/nitric-acid-production-protocol/>

The Nitric Acid US Module has been approved as of July 16, 2026 and is available at the following link: https://climateactionreserve.org/wp-content/uploads/2026/07/US-Module_NAP-Version-1.0.pdf

The Nitric Acid India module is also open for public comment and is linked here:

<https://climateactionreserve.org/how/protocols/industrial/nitric-acid-production-protocol/india-module-dev/>

b. Rationale for the change:

The Reserve continues to operate a dynamic program, with regular updates to our program requirements, the addition of new protocols, and revisions to existing protocols.

Further this change also reflects the modular approach to protocol development as the new jurisdictional modules have been opened for public comments.

c. Where the change is reflected in the Programme's documentation or other resource(s)⁹:

All of the above protocols are available on the Reserve's website at the following link: <https://climateactionreserve.org/how/protocols/>

We have also added hyperlinks to the protocol webpages in section (a) above.

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

The new protocols and the updated versions of existing protocols do not alter originally submitted information to TAB. In case of updated versions of existing protocols, the previous versions remain active since listed or registered projects using those versions can continue to use them until the length of their crediting period. New projects will be eligible to submit their projects only under the newest version.

Further, as stated above, protocol modularization is a restructuring exercise which does not result in material changes in program or protocol requirements.

⁹ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

e. How the information in “d.” would be revised and submitted to any future (re-)assessment process, by updating the information in “d.” to reflect any / all modifications to the Programme’s original information that result from the change:

Protocols that are currently undergoing development/ public consultation would be notified to TAB via the material change submission subsequent to the protocols being finalized and published.