

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/environmental-protection/CORSIA/Pages/TAB.aspx>

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.

Isometric:

CHANGE 1 - Superpollutant Credits
<p>a. Description of the change (e.g., the addition, modification, deletion undertaken):</p> <p>Version 2.0 of the Isometric Standard expands the Standard's scope to cover emission reduction activities alongside carbon removal. References to removals have been updated to the broader scope of both removals and reductions throughout the Standard.</p> <p>Each emission reduction credit Isometric issue represents one net metric tonne of carbon dioxide equivalent prevented from reaching the atmosphere from an existing source of greenhouse gas emissions.</p> <p>This expansion brings superpollutant pathways into scope for the first time. Isometric's Landfill Methane Flaring and Utilization is the first to operate under this expanded scope.</p>
<p>b. Rationale for the change:</p> <p>Methane is a highly potent greenhouse gas that has caused approximately <u>30%</u> of global warming to date. Over a 100-year period, one tonne of methane has the same impact on global warming as almost <u>30 tonnes</u> of carbon dioxide. Landfills are a major source of these emissions: every year, an amount of methane equivalent to <u>900 million tonnes</u> of carbon dioxide is released into the atmosphere as organic waste decomposes in landfill sites.</p> <p>The Landfill Methane Flaring and Utilization Protocol takes a scientifically rigorous approach to monitoring, reporting, and verification (MRV). Projects must directly measure how much methane they capture and destroy, robustly assess the efficiency of their capture system, and account for all emissions produced by the project and the amount of methane that would have naturally oxidized without the project.</p> <p>After 2030, the protocol includes built-in adjustments that reduce baseline emissions assumptions over time, aligned with Paris Climate Agreement principles. All projects must undergo independent third-party validation and verification, with core quantification data made publicly available on the Isometric Registry.</p>
<p>c. Where the change is reflected in the Programme’s documentation or other resource(s)⁴:</p> <p>Section 1.3.2 of the Isometric Standard (“Credit Type”) has been updated to clarify Isometric issues two types of credits, removals (as before) and it now specifies that Isometric also issues:</p> <p><i>“Emission Reduction credits, for the net reduction of one metric tonne of CO₂e of specified greenhouse gasses generated by an existing emitter.”</i></p>

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.

Isometric's Landfill Flaring and Methane Protocol can be found [here](#).

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:

In the Phase 2 application, Part 3 (Methods and Assumptions), Q1 lists all Isometric protocols (below). This list now includes Landfill Methane Flaring and Utilization.

Isometric confirms that all detailed methodologies ("Protocols"), which are publicly disclosed and available for use, cover both qualification and quantification requirements, in extensive detail and with a high degree of scientific rigor. They can be accessed via the Protocols page on the Isometric website. Isometric has published the following Protocols:

- Biogenic Carbon Capture and Storage (v1.3)
- Biomass Geological Storage (v1.2)
- Bio-oil Geological Storage (v1.2)
- Biochar Production and Storage (v1.2)
- Direct Air Capture (v1.2)
- Enhanced Weathering in Agriculture (v1.2)
- Open System Ex-Situ Mineralization (v1.0)
- Ocean Alkalinity Enhancement from Coastal Outfalls (v1.0)
- Electrolytic Seawater Mineralization (v1.0)
- Wastewater Alkalinity Enhancement (v1.1)
- River Alkalinity Enhancement (v1.0)
- Direct Ocean Capture (v1.0)
- Reforestation (v1.1)
- Improved Forest Management (v1.0)
- Mangrove Restoration (v1.0)
- Agroforestry (v1.0)
- **Landfill Methane and Flaring (v1.0)**

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:

In any future assessment, Isometric would specify that it issues carbon removal units and emission reduction credits.

CHANGE 2 - Approach to Buffer Pools and Risk of Reversal Questionnaire

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

This change is a modification to the Isometric Standard which clarifies Isometric's approach to buffer pool contributions and associated risk of reversal contribution. Isometric now operates a three tiered approach to reversal risk, not a single default questionnaire, and the buffer pool contribution varies depending on the nature of the pathway:

- **Biosphere:** Isometric operates shared protocol-level buffer pools with specific reversal risk questionnaires embedded in the relevant protocol ([Reforestation](#), [Mangroves](#), [IFM](#), [Agroforestry](#)). Isometric submitted an evidence pack as part of its Phase 2 Application to

explain how these risk questionnaires were constructed.

- **Open System:** Isometric does not require buffer pools for open system pathways. Therefore, no risk of reversal questionnaire is required either. Individual reversals in these pathways are not directly observable; so storage risk is instead addressed through uncertainty analysis that produces up-front conservative estimates of removals. ([Biochar](#), [Enhanced Weathering](#), [OAE](#), [OSEM](#), [Wastewater Alkalinity Enhancement](#)).
- **Closed System:** Isometric operates project-specific buffer pools for these pathways. They are assessed using the Appendix C, Risk of Reversal default questionnaire. Where there is an effective legislative mechanism already in place to manage reversals, such as under the EU CCS directive where reversals need to be compensated by surrendering ETS Allowances, the Buffer Pool will not be applicable.

In addition, contributions have been reduced from 2% to 1% for projects classified as "Very Low Risk" projects according to the risk reversal questionnaire.

For projects wishing to issue CORSIA Eligible Emission Units, a shared CORSIA Buffer Pool of Credits will still be maintained with contributions determined by the Risk of Reversal defined in the relevant certified Protocol as described above. More detail can be found in Section 9 of Isometric's [CORSIA Eligibility Policy](#).

As previously, Isometric commits to being the final guarantor of CORSIA-eligible emissions units, if other safeguards to reimburse CORSIA-eligible emissions units, such as a project's buffer pool contributions, other mechanisms outlined in [Buffer Pools](#) or insurance policies, are insufficient to fully compensate for any reversal of issued CORSIA-eligible emission units.

b. Rationale for the change:

Isometric has broadened the pathways in which it operates and requires an approach to Buffer Pool contributions which better reflects the risk of reversal associated with those different pathways.

With respect to open systems, the risk profile for reversals is fundamentally different, since carbon captured in these systems will not return to the atmosphere. Isometric continues to mitigate overcrediting risk in these pathways through conservative quantification.

With respect to reducing the contribution from 2% to 1% for very low risk projects, Isometric is confident that 1% more appropriately reflects the actual risk profile of projects in this category, while still skewing deliberately conservative to account for unknowns. This decision was made on the basis of over 3 years of data collection and operational experience.

For projects that are subject to a binding cap-and-trade scheme with zero free allowances for carbon dioxide storage operators, any reversal is sufficiently compensated by an equivalent reduction in GHGs under the scheme. Therefore there is no need for an additional buffer contribution requirement from Isometric, which would duplicate the legislative mechanism.

c. Where the change is reflected in the Programme's documentation or other resource(s)⁵:

⁵ 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.

This change in wording is reflected in Sections [2.5.8 \(“Risk of Reversal”\)](#), [5.6 \(“Reversals and Buffer Pools”\)](#), [5.6.1 \(“Reversals”\)](#), [5.6.2 \(“Buffer Pools”\)](#) of the Isometric Standard. The addition is highlighted in blue below, including new Sections [5.6.3 \(“Buffer Pool Refunds”\)](#) , [5.6.4 \(“Recognition of Equivalent Regulatory Schemes”\)](#) and [5.6.5 \(“Future Recognition of Insurance for Reversal Risk Mitigation”\)](#) with sections that have been removed highlighted and struckthrough in red:

2.5.9 Risk of Reversal

Protocols must categorize the Risk of Reversal for determining the appropriate Buffer Pool Size.

For Projects whose Protocol or Module for Crediting does not have its own risk assessment, Isometric has provided a risk questionnaire (see Appendix C) that can serve as guidance on how Risk of Reversal is determined.

The answers to the Protocol or Module specific risk assessment, or the default risk questionnaire, are used to support the Risk of Reversal and Buffer Pool Size.

The Risk of Reversal and the corresponding Buffer Pool Size are meant to [compensate for the risk of insure against](#) Reversals that may be observed as a result of monitoring. The Buffer Pool is not meant to [compensate for insure against](#) risks in cases in which CO₂ is stored in an open system (e.g., the ocean) and direct observation [of reversals](#) would not be possible. In open systems, storage risks must be assessed as part of the Uncertainty assessment and accounted for in the Conservative estimate of Removal. [As such, Protocols that store carbon in open systems typically fall into the “No observable risk” Risk of Reversal category, and correspondingly are not required to make buffer pool contributions, or to complete a reversal risk questionnaire. See \[Buffer Pools \(Uncertainty in Storage\)\] for further information. Thus, the default Risk Assessment Questionnaire is designed so that CO₂ storage in open systems will have the lowest risk of reversal score, and the buffer pool corresponding to that lowest risk category is meant as an additional precaution against unknowns.](#)

5.6.1 Reversals

Project Proponents must monitor for Reversals as prescribed by a Project's Monitoring Plan, and promptly report [potential](#) Reversals to Isometric if identified. Isometric’s expectation is for such a report to be made within one business day of having been identified, but must be made within a maximum of three business days. At the verification following a Reversal, the Project Proponent must report relevant monitoring data for any Reversal which has occurred, to be assessed by the verifier as part of that verification. Reversal data from Projects will be made public.

When a Reversal is identified, Credits will be Canceled from the Project Proponent's Buffer Pool to compensate for the Reversal, [according to the requirements in \[Buffer Pools\].](#) ~~The number of Credits to be Canceled must equal the size of the Reversal.~~

In the event that a Project Proponent is temporarily unable to comply with monitoring, ~~closing or Embodied Emission allocation~~ requirements as outlined in the relevant Protocol, the treatment of

possible Reversals will be assessed on a case by case basis by Isometric, in consultation with the Project VVB.

Furthermore, Reversals are classed as either Avoidable or Unavoidable, according to the following requirements:

Where a Project Proponent ceases ongoing monitoring, this will be deemed an Avoidable Reversal. Where a Reversal occurs over which the Project Proponent has influence or control, including for example in relation to poor project management or operational negligence, this will be deemed an Avoidable Reversal.

Where a Reversal occurs over which the Project Proponent has no control, including natural disasters, encroachment by outside actors, or occurrence of other demonstrably unforeseeable factors reasonably considered to be outside of the Project Proponent's control, this will be deemed an Unavoidable Reversal.

The classification of a Reversal as either Avoidable or Unavoidable will be made by Isometric, in consultation with the Project VVB, according to the above requirements. This classification has implications in relation to the Project Proponent's Buffer Pool, as outlined in Buffer Pools.

5.6.2 Buffer Pools ~~(Uncertainty in Storage)~~

Isometric will maintain a Buffer Pool of Credits in accounts specific to each Project Proponent, from which Credits will be Canceled in the case of a Reversal. The number of Credits to be Canceled must equal the size of the Reversal.

In the case of Biosphere Protocols, a Buffer Pool of Credits specific to each Protocol will be maintained, and further requirements applicable to such Buffer Pools are set out in the applicable Protocols.

~~Buffer Pools are the current solution to Uncertainty in storage and are subject to re-evaluation given advancements in understanding of their effectiveness and of the risk of Reversal of Removal Projects.~~ Isometric reserves the right to amend its Buffer Pool approach given notice and consultation with Project ~~Proponents~~Proponents in line with this Standard's Updates to Protocols policy.

~~Isometric will maintain a Buffer Pool of Credits in accounts specific to each Project Proponent from which Credits will be Canceled in the case of a Reversal. In the case of Biosphere Protocols, a Buffer Pool of Credits specific to each Protocol will be maintained, and further requirements applicable to such Buffer Pools are set out in the applicable Protocols.~~

By default, all Projects must make buffer pool contributions, except for Projects which meet either of the following criteria:

1. Projects deemed to have a "No observable risk" Risk of Reversal, as indicated in [2.5.9 Risk of Reversal];
2. Projects operating within a recognised regulatory scheme that requires compensation for reversals, as outlined in [5.6.2.1 Recognition of Equivalent Regulatory Schemes].

For Projects contributing to a buffer pool, whenever Credits are Issued following a Verified Removal, a percentage of these Credits will be Issued to the Project Proponent's Buffer Pool account, according to the Buffer Pool Size below.

Credits in a Buffer Pool cannot be Transferred, or used to make Deliveries during the Crediting Period or after the Crediting Period has ended, as they are held to accommodate for as long as there is a risk of Reversal from a Project. Exceptions may occur when Uncertainty decreases and thus Buffer Pool size is amended for a Project Proponent, in which case extra Buffer Pool Credits may be used to make Deliveries.

In the case that there are insufficient Credits in a Project Proponent's Buffer Pool to compensate for any triggered Reversals, all further Credits Issued from Removals conducted by the Project Proponent (whether from the same Project, or other Projects run by the same Project Proponent) will be assigned to their Buffer Pool and Canceled, until all such Reversals have been fully compensated. Cases where Project Proponents cease operations will be addressed on an individual basis.

The Buffer Pool Size is determined by the Risk of Reversal of a given approach, as outlined below. The Risk of Reversal is defined in the relevant Certified Protocol. Projects with a higher Risk of Reversal have a correspondingly larger Buffer Pool. Note that the Buffer Pool is applied in addition to the Conservative approach taken in the quantification of net CO₂e Removal, whereby uncertainty is factored into the Credited Removal. The following Buffer Pool sizes may be subject to change in future Standard versions based on empirical data.

Risk of Reversal	Buffer pool size
No observable risk	0%
Very low	2% 1%
Low	5%
Medium	7%
High	10-20%

Where an Avoidable Reversal has occurred, a Project Proponent must reimburse their Buffer Pool account by transferring a number of Credits equal to the size of the Reversal to the Buffer Account. While there are any outstanding Avoidable Reversals to be remedied in this way, all further Credits Issued from Removals conducted by the Project Proponent (whether from the same Project, or other Projects run by the same Project Proponent) will be assigned to their Buffer Pool, until all such Reversals have been fully remedied.

Where an Unavoidable Reversal has occurred, the Project Proponent is not required to reimburse their Buffer Pool account.

5.6.3 Buffer Pool Refunds

Where a Project's Risk of Reversal assessment is revised downward, or where Isometric reduces the buffer pool contribution rate associated with a given risk category, the Project Proponent may be entitled to request a refund of the difference between credits previously contributed to the buffer pool and the amount that would have been required under the revised assessment or rate, so long as no Reversals have been triggered by the Project.

Any such refund shall be contingent upon confirmation of the revised risk of reversal assessment by the Project's VVB at the Project's next verification. Upon successful verification confirming the lower risk assessment, and confirmation of a refund request by Isometric, the applicable number of Credits will be transferred to the Project Proponent's account.

For the avoidance of doubt, where a change in Risk of Reversal assessment results from a material change in storage technology or a change to the Project's selected Storage Module(s) applicable only to new issuances—such that previous issuances would continue to be assessed at the original Risk of Reversal level—refunds under this section shall not apply to those previous issuances.

5.6.4 Recognition of Equivalent Regulatory Schemes

Where a Project Proponent can demonstrate that a Project is operating within a regulatory scheme that requires compensation for reversals, the Project may forgo Buffer Pool contributions.

The requirements for regulatory schemes to be considered as equivalent are:

- A binding cap-and-trade scheme with zero free allowances for storage operators, such that any reversal is sufficiently compensated by an equivalent reduction in GHGs under the scheme.
- A legally mandated requirement to be able to cover the full financial liability of the maximum possible storage inventory.

The following regulatory schemes are recognised as providing qualifying coverage:

- **EU CCS Directive (Directive 2009/31/EC):** Projects storing CO₂ in geological formations within EU member states, where the storage operator maintains financial security in accordance with Article 19.

Suppliers seeking recognition under other regulatory schemes should contact Isometric with details of the applicable requirements. Recognition will be granted where Isometric determines the scheme provides substantially similar or improved protection compared to the buffer pool mechanism.

5.6.5 Future Recognition of Insurance for Reversal Risk Mitigation

Isometric is exploring the recognition of insurance as an alternative mechanism for mitigating reversal risk. Where Project Proponents are able to demonstrate qualifying insurance coverage that provides equivalent or improved protection against reversal events, Isometric may in future permit

reduced or replaced buffer pool contributions. Criteria for qualifying insurance arrangements will be published as they are developed.

Project Proponents interested in exploring insurance as an alternative to buffer pool contributions are encouraged to contact Isometric.

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:

This is a modification of an existing policy. The relevant excerpt of the original Isometric application is below:

Are provisions in place that... (Paragraph 3.5.5)

c) confer responsibility to the programme to, upon such notification, ensure and confirm that such reversals are fully compensated in a manner mandated in the programme procedures?

As outlined in section 5.6.2 ("Buffer Pools") of the Isometric Standard, Isometric is responsible for managing a Buffer Pool of credits specific to each Project Proponent, which is funded by contributions from the Project. Where a reversal is identified, Isometric will retire the commensurate amount of credits from this Buffer Pool in order to compensate for the reversal. Isometric sets out the required contributions to the Buffer Pool based on each Project's reversal risk categorization. This is defined in the relevant Protocol and ranges from 2% (very low risk), 5% (low), 10% (medium), to 20% (high). Following an "avoidable" reversal, Isometric requires Project Proponents to reimburse their Buffer Pool account by transferring an equivalent number of credits to the Buffer Pool account. Where a Buffer Pool is drawn down entirely, all further credits issued from removals conducted by the Project Proponent will be assigned to their Buffer Pool, until outstanding reversals have been fully compensated. More detailed information on Isometric's reversals requirements and Buffer Pool mechanism and procedures for handling reversals can be found in section 5.6 ("Reversals and Buffer Pools") of the Isometric Standard.

For existing projects under the previous buffer pool requirements: any reduction in buffer requirements will be refunded to suppliers at their next verification. If a Project previously contributed at 2% and now qualifies for 1% (or 0%), the difference will be refunded.

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:

As above, the Isometric Standard has been updated to reflect changes in the buffer pool requirements for Isometric projects. Future assessment processes will explicitly reference [Section 5.6 \("Reversals and Buffer Pools"\)](#) of the Isometric Standard.

CHANGE 3 - Updates to terminology in the Isometric Standard

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

This change is a modification to the Isometric Standard which extends the default crediting period for a project. Default crediting periods have been extended from 5 years to 10 years, and to 15 years for DAC and Bio-CCS.

b. Rationale for the change:

The default crediting period has been extended to 10 years, with 15 years available for capital-intensive pathways such as DAC and Bio-CCS where financing partners require greater long-term certainty. These extensions are aligned with the EU's CRCF and UN's Article 6 requirements, and provides suppliers with the stability needed to scale while continuing to ensure more frequent checks during annual verifications in critical areas such as biomass feedstock sustainability, storage site conditions, adherence to Environmental & Social Safeguards, and operating conditions related to a project's additionality.

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

This change is reflected in [Section 3.4 \("Project Crediting"\)](#) of the Isometric Standard. The changes are highlighted in blue below:

In general, the maximum Crediting Period is ~~5~~10 years, unless otherwise specified by the relevant Certified Protocol. The only Certified Protocols which currently allow for a longer period are [the Biogenic Carbon Capture and Storage Protocol and Direct Air Capture Protocol](#), which each have a 15 year Crediting Period, and Biosphere Protocols in which the Crediting Period is defined per project.

Additionally, there is a change to [Appendix C: Risk of Reversal Questionnaire](#) in the Isometric Standard. This change is reflected in the blue text below, with the red struckthrough text now removed from the document:

Projects must re-assess their reversal risk using this questionnaire [at the renewal of each crediting period, or sooner if:](#) ~~at the renewal of each crediting period, or if monitoring identifies a reversal-related risk, or if an actual reversal event takes place. In any event, projects should reassess their reversal risk at a minimum every 5 years.~~

- [the relevant Protocol requires a more frequent assessment,](#)
- [monitoring identifies a reversal-related risk,](#)
- [the Project storage technology materially changes,](#)
- [an actual reversal event takes place.](#)

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:

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.

This is a modification of an existing policy. The relevant excerpt of the original Isometric application is below.

Question 3.3. Offset credit issuance and retirement procedures

Are procedures in place defining... (Paragraph 2.3)

d) the length of crediting period(s)?

d) As per section 3.4 (“Project Crediting”) of the Isometric Standard, the maximum crediting period is 5 years, unless otherwise specified by the relevant Protocol. Project Proponents are eligible to issue credits for the duration of the crediting period specified in the Project Proponent’s Project Design Document (from herein referred to as “PDD”).

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:

As above, the Isometric Standard has been updated to reflect the extension of the crediting period. . Future assessment processes would explicitly reference Section 3.4 (“Project Crediting”) in the Isometric Standard.