

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
a. Description of the change (e.g., the addition, modification, deletion undertaken):
Isometric has continued to expand its scope of coverage, introducing three new protocols since the last material change form was submitted in April 2026. These protocols are: 1. HFC and ODS Recovery and Destruction 2. Rice Methane Reduction 3. Improved Soil Management
b. Rationale for the change:
Rice Methane Reduction and HFC and ODS Recovery and Destruction are responsible for a significant share of anthropogenic methane and high-GWP gas emissions. Degraded soils represent one of the largest addressable carbon sinks in agriculture. Expanding into these pathways allows Isometric to apply the same scientific rigor across a broader set of high-impact, high-integrity mitigation opportunities, in line with our mission to scale durable, verifiable climate action.
c. Where the change is reflected in the Programme's documentation or other resource(s) ⁴ :
Isometric's Registry has been updated to reflect the new protocols. Links to the relevant protocols are below: • HFC and ODS Recovery and Destruction • Rice Methane Reduction • Improved Soil Management
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 the following new protocols (in red). 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)

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.

- 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)
- HFC and ODS Recovery and Destruction (v1.0)
- Rice Methane Reduction (v1.0)
- Improved Soil Management (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.