

**International Civil Aviation Organization (ICAO) Carbon Offsetting and Reduction
Scheme for International Aviation (CORSA)**

**Application Form for Emissions Unit Programmes
seeking eligibility to supply units to
the CORSA 2027 – 2029 compliance period**

(Version 2, January 2026)

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SECTION I: ABOUT THE ASSESSMENT OF APPLICATIONS

Background

ICAO Member States and the aviation industry are implementing the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA). Together with other mitigation measures, CORSA will help achieve international aviation's aspirational goal of carbon neutral growth from the year 2020. Aeroplane operators will meet their offsetting requirements under CORSA by purchasing and cancelling CORSA eligible emissions units. The ICAO Council determines CORSA eligible emissions units upon recommendations by its Technical Advisory Body (TAB) and consistent with the CORSA Emissions Unit Eligibility Criteria (EUC).

In March 2019, the ICAO Council unanimously approved the ICAO Document *CORSA Emissions Unit Eligibility Criteria* for use by TAB in undertaking its tasks¹. TAB's assessment of emissions unit programmes is undertaken annually². The results of ICAO Council decisions that take account of these recommendations are contained in the ICAO Document *CORSA Eligible Emissions Units*³. At present, eight Emissions Unit Programmes are eligible to supply CORSA-eligible Emissions Units for the 2024-2026 compliance period (the CORSA 'first phase') and four programmes are eligible to supply CORSA-eligible Emissions Units for the 2027-2029 compliance period (part of CORSA 'second phase'). The latter programmes are eligible to certify CORSA Eligible Emissions Units for the 2024-2026 compliance period and were approved by the ICAO Council to do so for the 2027-2029 period based on TAB's 2025 reassessment and recommendations.

ICAO now invites emissions unit programmes⁴ to apply to TAB's 2026 assessment cycle, which will make recommendations on their eligibility to supply CORSA-Eligible Emissions Units for the **2027-2029 compliance period** (part of the CORSA 'second phase'). Any interested programme should provide the updated information requested through this application form and its Appendices, as well as supplementary materials and evidence as applicable. In undertaking this work, TAB may also ask programmes to provide specific examples illustrating how programme procedures or systems perform in practice.

This assessment will be conducted during TAB's 2026 annual assessment cycle, according to the TAB Terms of Reference, TAB Procedures, Work Programme and Timeline, which are available on the ICAO TAB website.

About this form

Programme responses to this application form will serve as the primary basis for the assessment. This form requests

¹ Available on the ICAO CORSA website: <https://www.icao.int/environmental-protection/CORSA/Pages/CORSA-Emissions-Units.aspx>

² Recommendations from 2019 TAB assessment cycle: <https://www.icao.int/CORSA/icao-corsia-tab2019>

Recommendations from 2020 TAB assessment cycle: <https://www.icao.int/icao-corsia-tab2020>

Recommendations from 2021 assessment cycle: <https://www.icao.int/CORSA/icao-corsia-tab2021>

Recommendations from 2022 assessment cycle: <https://www.icao.int/CORSA/icao-corsia-tab2022>

Recommendations from 2023 assessment cycle: <https://www.icao.int/CORSA/TAB2023>

Recommendations from 2024 assessment cycle: <https://www.icao.int/CORSA/TAB2024>

³ Available on the ICAO CORSA website: <https://www.icao.int/environmental-protection/CORSA/Pages/CORSA-Emissions-Units.aspx>

⁴ "Emissions Unit Programme", for the purposes of TAB's assessment, refers to an organization that administers standards and procedures for developing activities that generate offsets, and for verifying and "issuing" offsets created by those activities. For more information, please review the TAB FAQs on the ICAO CORSA website: <https://www.icao.int/CORSA/icao-corsia-tab>

evidence of programme procedures or programme elements. The evidentiary documentation enables TAB to a) confirm that a given procedure or programme element is *in place*, b) more fully understand the programme’s summary responses, and c) archive the information as a reference for potential future assessments. TAB’s assessment may also involve, *e.g.*, a completeness check and initial screening of applications, written clarification questions, and/or live interview(s) with programmes.

This Application form is accompanied by, and refers to, [Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”](#), containing the EUC and *Guidelines for Criteria Interpretation*. The ICAO Council, on recommendation of its Committee on Aviation Environmental Protection (CAEP), updated the *Guidelines for Criteria Interpretation* in March 2024. These EUC and updated Guidelines are provided to inform programmes’ completion of this Application form, in which they are cross-referenced by paragraph number.⁵

This form is also accompanied by [Appendix B “Programme Assessment Scope”](#), and [Appendix C “Programme Exclusions Scope”](#), which request all applicants to identify the programme elements⁶ they wish to submit for, or exclude from, TAB’s assessment.

CORSIA Eligible Emissions Unit Programmes must also complete [Appendix D](#) of this Application form, “*Emissions Unit Programme Registry Attestation*”⁷ in line with the instructions contained in that Appendix. Applicant organizations are strongly encouraged to submit this information by the deadline for submitting all other application materials for the current assessment cycle.

Translation: As was done previously, if the programme documents and information are not published in English, the programme should fully describe in English (*rather than summarize*) this information in the fields provided in this form, and in response to any additional questions. Where this form requests *evidence of programme procedures*, programmes are strongly encouraged to provide English translations of these documents, to facilitate a complete and accurate understanding. Where this is not possible due to time constraints or document length, the programme may provide such documents in their original language in a readily translatable format (*e.g.*, Microsoft Word). Those programmes that need to translate documents prior to submission may contact the ICAO Secretariat regarding accommodation.

Information provided in this form continues to be used following a decision by ICAO Council to approve an emissions unit programme for CORSIA eligibility. TAB’s recommendations on the extent and limits of a programme’s eligibility are developed on the basis of TAB’s assessment of the information that the programme provided in its application materials, as well as any updates or clarifications that the programme communicates to TAB during the course of its assessment. This information is used by Council to define the general and/or programme-specific eligibility parameters set out in the ICAO Document titled “CORSIA Eligible Emissions Units.” Eligible programmes agree to maintain consistency with the EUC in the manner described in the application form and in any communications with TAB. This includes maintaining, *e.g.*, any procedures; requirements;

⁵ For further information on how TAB interprets the EUC in light of the *Guidelines*, refer to the document Clarifications of TAB’s Criteria Interpretations Contained in TAB Reports available on the ICAO TAB website https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/Clarifications_Nov-2025.pdf

⁶ At the “activity type” level (*e.g.*, sector(s), sub-sector(s), and/or project “type(s)”)

⁷ See discussion regarding the Registry Attestation from Section 4.4.3 in *TAB Report – August 2025*—found on page 2 of the document *Clarifications of TAB’s Criteria Interpretations Contained in TAB Reports*: https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/Clarifications_Nov-2025.pdf

standards; specific methodologies and tools (methodological, or for risk assessment, or for risk management); operating agreements; electronic tracking systems and their linkages (e.g., registries, data transfer arrangements, service agreements); governance procedures; organizational/legal documentation; or changes to eligibility scope such as programme-initiated unit invalidation and/or revocation that would alter the information described to and/or shared with TAB during the programme's assessment.

Following the submission of an application form and during a TAB assessment cycle, applicants are requested to inform TAB of any developments that could alter the information provided in their initial application, including any updates that are in development or pending approval. This includes developments related to procedures or systems that could include but are not limited to the examples provided in the previous paragraph. Such developments should be summarized in an email to the ICAO secretariat, which will be circulated to TAB members. Following an eligibility determination by the ICAO Council, CORSIA eligible emissions unit programmes must disclose such developments using the Material Change Notification Form in accordance with TAB Procedures⁸ and applicable deadlines. Failure to provide accurate information during the initial assessment, or to inform of changes to that information in a timely manner, could give rise to an Eligibility Deviation⁹, including the possible revocation of any eligibility that was granted.

Disclaimer: The information contained in the Application form, and any supporting evidence or clarification provided by the programme including information designated as “business confidential” by the programme, will be provided to the members of the TAB to properly assess the programme and make recommendations to the ICAO Council. The application and such other evidence or clarification will be made publicly available on the ICAO CORSIA website for the public to provide comments, except for information which the applicant designates as “business confidential”. Public comments received during that period, including commenter names and organizations, are published following their review by TAB. In accordance with section 9.4 of the TAB Procedures, all comments that meet the submission guidelines are published as received and Programme responses to public comments are not published on the ICAO website. The applicant shall bear all expenses related to the collection of information for the preparation of the application, preparation and submission of the application to the ICAO Secretariat and provision of any subsequent clarification sought by the Secretariat and/or the members of the TAB. Under no circumstances shall ICAO be responsible for the reimbursement of such or any other expenses borne by the applicant in this regard, or any loss or damages that the applicant may incur in relation to the assessment and outcome of this process.

⁸ See paragraph 7.3 and footnote 3, paragraphs 8.5-8.6, 8.10-8.11, and 10.6 of TAB Procedures: https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/TAB_Procedures_v7_Jan2025.pdf

⁹ See Section 10 of TAB Procedures: https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/TAB_Procedures_v7_Jan2025.pdf

SECTION II: INSTRUCTIONS

Submission and contacts

A programme is invited to complete and submit the Application form, including accompanying evidence and with required appendices, through the ICAO CORSIA website no later than close of business on **9 March 2026** via **TAB@icao.int**. Within seven business days of receiving this form, the Secretariat will notify the programme that its form was received.

If the programme has questions regarding the completion of this form, please contact ICAO Secretariat via email: **TAB@icao.int**. Programmes will be informed, in a timely manner, of clarifications provided by ICAO to any other programme.

Form basis and cross-references

Questions in this form are derived from the CORSIA emissions unit eligibility criteria (EUC) and the *Guidelines for Criteria Interpretation*. Each question includes the paragraph number for its corresponding criterion or guideline that can be found in [Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”](#). Compared to previous (Re-)application forms, TAB has adjusted the order and contents of the questions in light of the ICAO Council’s March 2024 decision to update the *Guidelines for Criteria Interpretation*.

Application Form completion

The programme is expected to respond to all questions in this application form at the time of submission. TAB cannot initiate its assessment unless this information is provided in full as requested. Failure to provide complete information may result in delays to the assessment process.

A “complete” response involves three components: 1) a written summary response, 2) supporting evidence, and 3) any planned programme revisions.

- 1) **Written summary responses**: The programme is encouraged to construct written summary responses in a manner that provides for general understanding of the given programme procedure, independent of supporting evidence. TAB will confirm each response in the supplementary evidence provided by the programme. Please note that written summary responses should be provided in all cases—supporting evidence (described in 2 below) should not be considered as an alternative to a complete summary response.
- 2) **Supporting evidence**: Most questions in this form request *evidence of programme procedures or programme elements*. Such evidence may be found in excerpts or quotations of programme standards, requirements, or guidance documents; templates; programme website or registry contents; or in some cases, in specific methodologies. To help manage file size, the programme should limit supporting documentation to that which directly substantiates the programme’s statements in this form.

Programmes are expected to provide such evidence, along with the written summary response, in the following ways:

- a) copying/pasting the relevant excerpts or quotations of programme documentation directly into this form (no character limits);
- b) web links to the sources of these excerpts or quotations and any supporting documentation, with instructions for finding the relevant information within the linked source (i.e. identifying the specific text, paragraph(s), or section(s) where TAB can find evidence of the programme procedure(s) in question);
- c) if needed, attaching supporting documentation to this form at the time of submission, with instructions for finding the relevant information within the attached document(s);

EXAMPLE of preferred approach to providing supporting evidence that could meet expectations for complete responses to a question:

“The Programme ensures its consistency with this requirement by requiring / undertaking / etc. the following:

[*Summary response*: Paragraph(s) introducing and summarizing specific programme procedures that are relevant to the question]

[*Evidence*: Quotes/excerpts of the relevant provisions in the programme’s procedures, with citations]

The full contents of these procedures can be found in [Document title, page X, Section X, paragraphs X-X]. This document is publicly available at this weblink: [weblink].”

3) **Planned programme revisions**: Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance or legal arrangements), including to enhance consistency with a given criterion or guideline, please provide the following information in response to any and all relevant form question(s):

- a) Planned revision(s);
- b) Process and expected timeline to develop and implement the proposed revision(s);
- c) Process and timeline for external communication and implementation of the revision(s).

Scope of application

The programme may elect to submit for TAB assessment all, *or only a subset*, of the activities supported by the programme. The programme is requested to identify, in the following Appendices, the activities that it wishes to submit for, or exclude from, TAB’s assessment:

In [Appendix B “Programme Assessment Scope”](#), the programme should clearly identify, at the “activity type” level (e.g., sector(s), sub-sector(s), and/or programme/project “type(s)”), elements that the programme **is submitting for TAB’s assessment** of CORSIA eligibility; as well as the specific methodologies, protocols, and/or framework(s) associated with these programme elements; which *are* described in this form.

In [Appendix C “Programme Exclusions Scope”](#), the programme should clearly identify, at the “activity type” level

(e.g., sector(s), sub-sector(s), and/or programme/project “type(s)”), any elements the programme *is not submitting for TAB’s assessment* of CORSIA eligibility, which *are not* described in this form; as well as the specific methodologies, protocols, and/or framework(s) associated with these programme elements.

In [Appendix D “Emissions Unit Programme Registry Attestation”](#), the programme should update and re-submit the *Registry Attestation*, if any information therein has changed since it last submitted the Registry Attestation. If no information has changed, the programme may elect to re-submit its previous Registry Attestation form.

Treatment of EUC-relevant programme procedures at the methodology level

Programmes that identify with the following explanations are encouraged to summarize and provide evidence of both their overarching *programme-level* procedure(s) and *methodology-level* procedure(s) wherever relevant:

The CORSIA EUC and TAB assessments typically apply to *programme-level* procedures rather than to individual methodologies or projects. Most programmes’ overarching guidance documents contain a mix of *general/guiding* requirements and *technical* ones. However, some programmes set out general requirements in overarching guidance documents, while reflecting key technical procedures in programme methodologies¹⁰. **Such methodologies may be relevant to TAB’s assessment.** This could be the case where, e.g., the methodologies are developed directly by the programme (staff or contractors); the programme must refer to a methodology’s requirements when describing its alignment with the EUC; and/or the programme’s general requirements alone are too high-level/non-specific for TAB to assess them as stand-alone procedures.

EXAMPLE: Programme A’s project standard contains its *programme-level* general requirements. The standard requires all activities to pass a programme-approved additionality test. However, Programme A sets out a unique list of approved tests in each of its methodologies—rather than providing a single list or menu in its programme-level standard. These lists vary across different activity types or category(ies). Thus, TAB may ultimately need to assess Programme A’s programme- *and* methodology-level requirements in order to confirm its use of the specific additionality tests called for under the *Must be Additional* criterion.

“Linked” certification schemes

This application form should be completed and submitted exclusively on behalf of the programme that is described in Part I of this form.

Some programmes may supplement their standards by collaborating with other schemes that certify, e.g., the social or ecological “co-benefits” of mitigation. The programme can reflect a linked scheme’s procedures in responses to this form, where this is seen as enhancing—i.e., going “above and beyond”—the programme’s own procedures. For example, the programme may describe how a linked scheme audits sustainable development outcomes; but is not expected to report the linked scheme’s board members or staff persons. Programmes should clearly identify any information provided in this form that pertains to a linked certification scheme and/or only applies when a linked certification scheme is used.

¹⁰ Note that any applicant may use different terminology. For example, a programme may refer to a “methodology” as a protocol or framework.

Disclosure of programme application forms and public comments

Application materials, including information submitted in Appendices B, C, and D, as well as other information submitted by applicants will be publicly available on the ICAO CORSIA website, except for materials which the applicants designate as ‘business confidential’.

The public will be invited to submit comments on the information submitted, including regarding consistency with the emissions unit criteria (EUC), through the ICAO CORSIA website, for consideration by the TAB in its assessment. All public comments that meet the submission guidelines are published as received and Programme responses to public comments

SECTION III: RE-APPLICATION FORM

General information

A. Programme Information

Programme name: [BioCarbon Standard](#)

Administering Organization¹¹: [BioCarbon Cert](#)

Official mailing address: [K 7 67 02 OF. 303](#)

Telephone #: [+57 3233059939](#)

Official web address: [www.biocarbonstandard.com](#)

B. Programme Administrator Information

Full name and title: [Angela Duque](#)

Employer / Company (*if not programme*): [BioCarbon Cert S.A.S.](#)

E-mail address: aduque@biocarbonstandard.com

Telephone #: [+573105727198](#)

C. Programme Representative Information (if different from Programme Administrator)

Full name and title: [N/A](#)

Employer / Company (*if not Programme*): [N/A](#)

E-mail address: [N/A](#)

Telephone #: [N/A](#)

D. Programme Senior Staff / Leadership (e.g., President / CEO, board members)

List the names and titles of programme's senior staff / leadership, including board members:

[Senior Staff / Leadership of the BioCarbon Standard](#)

[Executive Board \(Board Members\)](#)

[Francisco Javier Manzanares – Chairman of the Executive Board; Senior Consultant on Carbon Markets, World Bank](#)

[Ricardo Umaña – Industrial Economist; MBA in Organizational Development; Senior expert in leadership, business](#)

¹¹ Name of the business, government agency, organization, or other entity that administers the Emissions Unit Programme, *if different from "Programme Name"*.

development, and corporate strategy

Miguel Rodríguez – Biologist; MSc in Physiology Applied to Production Systems

Alexis Bermúdez – Ph.D.; Specialist in natural sciences education and Ethnobiology

María Atuesta Vegalara – Specialist in Sustainability and Regeneration Strategy

Executive Management

Ángela Duque – Chief Executive Officer (CEO)/Programme Administrator

Alejandra Paredes – Director of Corporate Affairs

Veronica Cañon – Head of Operations

Gabriela Posada – Sustainability Lead

Technical Committee

Cesar Garay. Agricultural Engineer, MSc. Soils & Water Wageningen University and Research Centrum, The Netherlands. Expert in managing water and soils.

Jahaziel Amaya. Ph.D. and Postdoctoral Degree from the National University of Colombia.

Jhon B. Urrego. Forest Engineer and has a M.Sc. on Silviculture and Forest Productivity from North Carolina State University. Expert on tropical and subtropical pine trees breeding, eucalyptus clonal and breeding programs, commercial plantations silviculture, tree nutrition and forest productivity.

Juan Felipe Charre. Biologist with a master's degree in Ecology and Conservation and a Ph.D. in Natural Resource Management and Conservation from the Universidad Michoacana de San Nicolás de Hidalgo. Expert in biodiversity conservation.

Marilyn Machado. Sociologist with master's degrees in education from a Diversity Perspective and in Political Ecology and Alternatives to Development.

Independent Advisory Group (External to Executive Governance; advisory only)

Cristina De Andrés – Lawyer; Specialist in Anticorruption, Whistleblowing Frameworks, AML/CFT, and Risk Assessment

Federico Piñeros – Anthropologist; MBA in Project Management; Specialist in collective-impact solutions with indigenous, Afro-descendant, public and multilateral stakeholders

Lucas Zaehring – Business Administration; Specialist in digital solutions, blockchain transparency, and tokenization in carbon markets

Yves Mariko – Chief Economist; Senior Associate, Africa Energy Transition Services (AETS)

Onur Günduru – Managing Partner, Orun Energy; Board member of ENSIA (Turkish Clean-Tech Cluster)

Public Disclosure of Governance Framework

The BioCarbon Leadership Team and full Corporate Governance Framework are publicly available at:

BioCarbon Corporate Governance (<https://biocarbonstandard.com/en/corporate-governance/>)

Provide an organization chart (in the space below or as an attachment) that illustrates, or otherwise describes, the functional relationship a) between the individuals listed in D; and b) between those individuals and programme staff / employees; and c) the functions of each organizational unit and interlinkages with other units.

Organizational Structure and Governance Description of the BioCarbon Standard

The BioCarbon Standard is administered by BioCarbon Cert S.A.S., a private legal entity, operating under a formal governance framework designed to ensure transparency, impartiality, accountability, and separation of functions.

Strategic oversight is exercised by the Board of Directors, which operates independently from day-to-day management. Operational administration is conducted by the Chief Executive Officer (CEO). Technical and methodological decisions are supported by independent technical committee acting under defined mandates and conflict-of-interest safeguards.

The complete governance framework, including roles, responsibilities, and oversight mechanisms, is established in the Corporate Governance, Ethics and Compliance Framework v5.0 (April 30, 2025), which is publicly available on the programme's website (<https://biocarbonstandard.com/wp-content/uploads/BCR-Corporate-Governance.pdf>).

The organizational structure and reporting lines relevant to the administration of the BioCarbon Standard are publicly disclosed on the programme's website (<https://biocarbonstandard.com/en/organizational-structure/?organization-structure-diagram>) and are reproduced below for ease of reference.

Questionnaire

Note—where “evidence” is requested in *Part 1* through *Part 5*, the programme is expected to provide quotes/excerpts and web links to documentation and to identify the specific text, paragraph(s), or section(s) where TAB can find evidence of the programme procedure(s) in question. If that is not possible, then the programme may provide evidence of programme procedures directly in the text boxes provided (by copying/pasting the relevant provisions in full) and/or by attached supporting documentation, as recommended in “SECTION II: INSTRUCTIONS—*Form Completion: Supporting Evidence*”.

Note—“*Paragraph X.X*” in this form refers to corresponding paragraph(s) in Appendix A “*Supplementary Information for Assessment of Emissions Unit Programmes*”.

Note—Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance or legal arrangements), including to enhance consistency with a given criterion or guideline, provide the following information in response to any and all relevant form question(s):

- Proposed revision(s);
- Process and proposed timeline to develop and implement the proposed revision(s);
- Process and timeline for external communication and implementation of the revision(s).

PART 1: Governance and Safeguards: Sustainable Development Criteria; Do no net harm; Safeguards System; Transparency and Public Participation Provisions; Governance; Legal Nature and Transfer of Units

Criterion: Legal nature and transfer of units

Q1: Does the Program... (<i>Paragraph 2.5</i>)	
(a) ...define and ensure the underlying attributes of a unit?	<input checked="" type="checkbox"/> YES
(b) ... and publicly disclose process by which it does so?	<input checked="" type="checkbox"/> YES
(c) ...define and ensure the property aspects of a unit?	<input checked="" type="checkbox"/> YES
(d) ... and publicly disclose process by which it does so?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the processes, policies, and/or procedures referred to in a) and d), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The BioCarbon Standard operates as a standard-setting and programme framework that establishes binding rules governing eligibility, quantification, monitoring, reporting, validation, verification, issuance, and post-issuance management of Verified Carbon Credits (VCCs). All normative documents are publicly available on the official programme website.

BioCarbon Cert administers the BioCarbon Standard and maintains its normative documentation. Issued VCCs are

recorded and managed through an independent third-party registry, which ensures tracking, transfer, retirement, and cancellation of units under defined registry governance rules.

Only the methodologies listed in Appendix B are within the scope of this CORSIA assessment.

a) The Programme defines and ensures the underlying attributes of a unit

The BioCarbon Standard defines the underlying attributes of each Verified Carbon Credit (VCC) through binding programme rules governing unit identification, serialization, and registry data structures.

Each VCC serial include the unique project identifier, the verification/issuance period code, the vintage year, the registry destination/series code, and the number of units represented, together with associated host country and activity metadata as published in the registry.

The legal and procedural basis for these attributes is established in Section 28 of the [BCR Standard v4.0](#), which defines the serial number structure and mandatory unit identification requirements, and in Standard Operating Procedures ([SOP v2.01](#)), Section 16.7, which governs issuance procedures and the registry-based generation of unique serial numbers. These provisions are complemented by registry governance rules on unique serialization and unit identification, as well as the publicly available Global Carbon Trace [Serial Number Schema](#). The registry system automatically generates and assigns unique serial numbers at the time of issuance, encoding the required attributes and preventing duplication.

b) The Programme publicly discloses the process by which unit attributes are defined

The process by which unit attributes are defined, structured, assigned, and publicly disclosed is established through binding programme rules and registry governance provisions that regulate:

Mandatory unit identifiers and serialization rules in [BCR Standard v4.0](#), Section 28(b) – Unique serialization and unit identification requirements.

Registry-based controls for unique unit creation and metadata encoding in [SOP v2.01](#), Section 16.7 – Issuance procedures and registry-based generation of VCC serial numbers.

Transparency provisions ensuring public access to programme documentation and serial number structures: Global Carbon Trace [Serial Number Schema](#) – Public documentation describing the serial number structure and encoded attributes.

All referenced documents are publicly accessible through the official BioCarbon Standard website and the registry documentation portal.

c) The Programme defines and ensures the property aspects of a unit

The BioCarbon Standard defines the legal and operational property aspects of each Verified Carbon Credit (VCC), including ownership, custody, transferability, retirement, cancellation, and any applicable restrictions.

Carbon ownership is determined at the project level in accordance with verified carbon rights and is formally recognized upon issuance of VCCs into a designated registry account. Custody and account holdings are maintained within the registry system, which records the legal account holder of each unit. Transfers are executed exclusively through registry-controlled procedures, ensuring a documented and traceable change of title. Retirement and cancellation result in an irreversible change of unit status within the registry, preventing further transfer or use.

The legal and procedural basis for these property aspects is established in Section 13 of the [BCR Standard v4.0](#) (carbon ownership and rights), Section 28(c) of the same Standard (registry governance, custody, and unit status management), and operationalized through [SOP v2.01](#), Section 16.8 (transfer and retirement procedures).

All referenced provisions are publicly available and form part of the binding normative framework of the BioCarbon

Standard.

d) The Programme publicly discloses the process by which property aspects of units are defined the programme, including the processes used to update rules.

The BioCarbon Standard publicly discloses the legal and procedural framework through which ownership, custody, transferability, retirement, and cancellation of Verified Carbon Credits (VCCs) are defined and administered.

Carbon ownership and associated rights are established at the project level in accordance with Section 13 of the [BCR Standard v4.0](#). Registry governance provisions governing custody, account holdings, transfers, unit status changes, and cancellation are set out in Section 28(c) of the same Standard and operationalized through [SOP v2.01](#), Sections 16.1–16.8, 17 and 22.

The process by which such rules are adopted, revised, and formally updated is defined in [BCR Standard v4.0](#), Sections 4 and 29, and [SOP v2.01](#), Section 3, which establishes documented decision-making procedures, version control requirements, and public release of revised normative documents.

All referenced documents are publicly available on the official BioCarbon Standard website. Revised versions replace prior versions in a controlled and transparent manner, ensuring that property-related provisions remain accessible, traceable, and consistently applied.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A. The Programme has no planned revisions related to this requirement.

Criterion: Programme governance

Q2. Does the programme publicly disclose... (Paragraph 2.7)	
a) ...who is responsible for the administration of the programme?	<input checked="" type="checkbox"/> YES
b) ...how decisions are made?	<input checked="" type="checkbox"/> YES

Provide evidence that this information is available to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the programme publicly disclose who is responsible for the administration of the programme?

Yes. The BioCarbon Standard publicly identifies BioCarbon Cert S.A.S. as the entity responsible for the administration of the program. The governance structure, institutional roles, and distribution of responsibilities between the Board of Directors, executive management, and technical bodies are described in [Corporate Governance v5.0](#), Sections 6–7.1.

This information is publicly available through the BioCarbon Standard website, including the [governance section](#) and the published Corporate Governance document (www.biocarbonstandard.com), which sets out the program’s administrative structure and decision-making framework.

b) Does the programme publicly disclose how decisions are made?

Yes. The BioCarbon Standard publicly discloses how decisions are made through its governance and operational framework.

Strategic and oversight decisions are exercised by the Board of Directors in accordance with [Corporate Governance v5.0](#). Section 6.2 defines the decision-making authority of the Board, including approval of normative documents and major programmatic revisions. Section 7.1 and 7.1.1 describe the roles and responsibilities of executive

management and technical bodies, including their delegated authority and reporting lines. Section 9 establishes procedures for document adoption, revision, and publication, including requirements for formal approval and version control.

At the operational level, [SOP v2.01](#) establishes defined procedural steps for decision-making. Section 15.1 (Public Consultation) and Section 15.3 (Methodologies development and approvals) describe how standards and methodologies are initiated, reviewed, subject to public consultation, evaluated by the Technical Committee, and formally approved.

Where required, revisions to program rules and methodologies are subject to structured public consultation procedures prior to formal adoption, and final approved documents are publicly released.

All referenced provisions are publicly available on the BioCarbon Standard website.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Q3. If the programme is not directly and currently administered by a public agency, can the programme demonstrate up-to-date professional liability insurance policy of at least USD\$5M? (Paragraph 2.7.4)	<input checked="" type="checkbox"/> YES
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Provide evidence of such coverage:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

BioCarbon Cert S.A.S., the legal entity responsible for administering the BioCarbon Standard, is a private organization and maintains a professional liability insurance policy in accordance with Paragraph 2.7.4 of the CORSIA Emissions Unit Criteria.

[Corporate Governance v5.0](#), Section 6.3 (Liability Coverage) establishes that BioCarbon maintains professional liability insurance with a coverage limit of at least USD 5 million. This safeguard is further reflected in the Long-Term Management Plan v2.1, Section 6 (“Obligations and risk protection for registered projects”), which confirms the incorporation of professional liability insurance as part of the Program’s institutional risk management framework.

The current policy (Policy No. 400049355, Renewal 2025–2026) provides a limit of indemnification of USD 5,000,000 per claim and in the annual aggregate, with coverage effective from July 7, 2025, to July 7, 2026. The Programme maintains continuous professional liability coverage as part of its governance and risk management framework.

This coverage applies to BioCarbon Cert’s activities related to certification, registration, issuance oversight, and program governance. The policy is independent from insurance requirements applicable to Conformity Assessment Bodies (CABs).

A copy of the valid certificate of insurance is attached to this application.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Q4. Can the programme demonstrate that it has been... (Paragraph 2.7.2)

a) ...continuously governed for at least the last two years?	<input checked="" type="checkbox"/> YES
b) ...continuously operational ¹² for at least the last two years?	<input checked="" type="checkbox"/> YES

Provide evidence of the activities, policies, and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Can the programme demonstrate that it has been continuously governed for at least the last two years?

The BioCarbon Standard has been under uninterrupted governance for more than two consecutive years. The Program’s legal predecessor, PROCLIMA, was formally incorporated in December 2018 and registered in January 2019.

The entity was constituted with the explicit purpose of developing and managing carbon standards and mitigation project registration systems, demonstrating institutional continuity.

Since its formal establishment, the Program has maintained an active governance structure, including a Board of Directors, executive management, and defined technical oversight functions. The current [Corporate Governance v5.0](#) framework codifies this governance structure and confirms institutional continuity. The Long-Term Management Plan v2.1 further establishes multi-decadal operational continuity commitments and formal oversight mechanisms.

Additionally, the [SOP v2.01](#) document history reflects successive versions (v1.0 in 2023; v2.0 in 2025; v2.01 in 2026), evidencing continuous governance review, updates, and formal version control.

b) Can the programme demonstrate that it has been continuously operational for at least the last two years?

The BioCarbon Standard has operated continuously for more than two consecutive years.

Finalized and publicly available methodologies have been maintained without interruption, and binding normative documents governing their application have remained in force throughout this period. Methodologies are formally approved, version-controlled, and accessible for use by project proponents and Conformity Assessment Bodies (CABs).

Successive updates to the Standard and the SOP reflect active administration, ongoing oversight, and continuous implementation of program requirements. The Long-Term Management Plan v2.1, Section 5, further confirms the structured and sustained operation of the program framework.

There has been no lapse in governance, methodological availability, or institutional oversight. The Program’s operational infrastructure, including methodology approval, document control, and registry coordination, has remained active and enforceable throughout the period in question.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

Q5. Does the programme have in place... (Paragraph 2.7.2)	
a) ...a plan for the long-term administration of multi-decadal programme elements?	<input checked="" type="checkbox"/> YES
b) ...a plan for possible responses to the dissolution of the programme in its current form?	<input checked="" type="checkbox"/> YES

¹² Note: For further explanation of the meaning of ‘operational’ for the purposes of the EUC and TAB’s assessments, please note para. 2.7.2.1 of Appendix A of this Application form, as well as the Initial screening questions in section 7.12 of the TAB Procedures.

Provide evidence of the activities, policies, and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the programme have in place a plan for the long-term administration of multi-decadal programme elements?

The BioCarbon Standard maintains a formal Long-Term Management Plan that governs the multi-decadal administration of permanence obligations, registry integrity, reversal management, and institutional continuity.

The Long-Term Management Plan v2.1 establishes a structured framework for program sustainability, including multi-decade operational continuity commitments and institutional safeguards. Section 5 (Long-Term Framework for Program Sustainability and Integrity) and the subsection “Multi-Decadal Operational Continuity” confirm that the Program is structured for indefinite duration and designed to ensure administration of issued credits throughout their permanence obligation period.

[Corporate Governance v5.0](#), Section 6.1 (Program Longevity and Continuity), provides that the Board maintains a Long-Term Plan to secure the administration of multi-decadal elements, including credit tracking, reserve management, reversal monitoring, and registry data integrity.

The [BCR Standard v4.0](#), Section 14.2 (Monitoring and compensation plan), establishes binding permanence obligations, including minimum reversal monitoring and compensation periods of 20 to 40 years depending on project start date. These provisions anchor permanence obligations in enforceable program requirements extending beyond individual quantification periods.

Section 8 of the Long-Term Management Plan defines structured dissolution and transition procedures, including preservation of registry data, migration protocols, protection of reserve accounts, and continued public accessibility of records.

These instruments collectively demonstrate that the BioCarbon Standard operates under a formally adopted and governance-integrated framework for the long-term administration of multi-decadal program elements.

b) Does the programme have in place a plan for possible responses to the dissolution of the programme in its current form?

The BioCarbon Standard maintains a documented framework addressing potential structural changes or dissolution of the Program in its current form.

The Long-Term Management Plan v2.1, Section 8 (Provision for Unforeseen Program Dissolution), establishes procedures to ensure continuity of environmental integrity and protection of stakeholder interests in the event of institutional restructuring or cessation of operations.

The Plan defines measures for the orderly transfer or safeguarding of program responsibilities, preservation and continued accessibility of registry records and project documentation, protection and allocation of reserve accounts, and the ongoing administration of long-term obligations, including permanence monitoring and reversal compensation.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Criteria: Multiple (re: Conflicts of interest)

Q6. Are policies and robust procedures in place¹³ to... (*Paragraph 2.7.3*)

¹³ Note: For programmes staffed solely by government officials and employees who are subject to domestic laws and regulations governing

a) ... prevent the programme administrators, staff, board members, and management from having financial, commercial or fiduciary conflicts of interest in the governance or provision of programme services?	<input checked="" type="checkbox"/> YES
b) ...ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Are policies and robust procedures in place to prevent the programme administrators, staff, board members, and management from having financial, commercial or fiduciary conflicts of interest in the governance or provision of programme services?

The BioCarbon Standard maintains formal policies and operational controls to prevent financial, commercial, or fiduciary conflicts of interest in governance and program service delivery.

The [Anti-Corruption Policy and Procedures v3.0](#), Section 10 (Conflicts of Interest), establishes mandatory disclosure, evaluation, and recusal requirements applicable to directors, personnel, collaborators, and third parties. The Policy includes formal Conflict-of-Interest Declaration Forms (Annex 2) and Annual Declaration Forms (Annex 3), requiring proactive disclosure of financial and non-financial interests.

The [Code of Ethics v4.0](#), Section 10 (Conflict of Interest), requires full disclosure of actual or perceived conflicts and prohibits participation in decision-making where impartiality could be compromised. Section 11 further establishes a zero-tolerance approach to corrupt behavior and undue influence.

The Impartiality Management in the Procedures of Certification and Registration Processes ([Impartiality Management Policy v3.01](#)), Sections 4 and 7.1, defines structural safeguards, including prohibition of consultancy services, separation of roles, mandatory recusal, and documented oversight by the Compliance Officer. It explicitly prohibits financial, commercial, or administrative pressures from influencing certification decisions.

[SOP v2.01](#) integrates these policies into the certification and registration processes and requires that Conformity Assessment Bodies operate independently and without conflicting commercial interests (Section 16.2.2).

b) Are policies and robust procedures in place to ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated?

The BioCarbon Standard maintains formal procedures to ensure that any actual, potential, or perceived conflict of interest is declared, evaluated, and appropriately managed.

The Anti-Corruption Policy and Procedures v3.0, Section 10 (Conflicts of Interest), requires that all personnel, directors, collaborators, and associated parties disclose potential conflicts to the Compliance Officer using the prescribed Conflict-of-Interest Declaration Form. The Policy establishes that disclosure shall occur as soon as the individual becomes aware of the situation.

Upon receipt of a disclosure, the Compliance Officer conducts an independent evaluation and determines whether (i) no conflict exists, (ii) the activity shall not proceed, or (iii) the individual shall formally recuse from decision-making related to the matter. The outcome is recorded in the Conflict-of-Interest Disclosure Register and formally communicated to the relevant parties.

The [Impartiality Management Policy v3.01](#), Section 7.1 (Procedure for avoiding Conflict of Interest), reinforces these requirements and mandates recusal where appropriate. Section 7.3 defines the Compliance Officer's authority

conflicts of interest, the programme may refer to these laws and regulations in responding to this question.

to request recusal, oversee mitigation measures, and report material matters to governance bodies.

In addition to case-specific disclosures, all directors and personnel are required to complete annual financial and non-financial interest declarations, providing a structured mechanism for ongoing monitoring of potential conflicts.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q7. Are policies and robust procedures in place ¹¹ to... (<i>Paragraph 2.4.6</i>)	
a) ...prevent the programme registry administrators from having financial, commercial or fiduciary conflicts of interest in the governance or provision of registry services?	<input checked="" type="checkbox"/> YES
b) ...ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Are policies and robust procedures in place to prevent the programme registry administrators from having financial, commercial or fiduciary conflicts of interest in the governance or provision of registry services?

Yes. The registry system is operated by an independent Registry Administrator, functionally separated from standard-setting, methodology development, validation, verification, and certification decision-making processes.

[SOP v2.01](#), Section 23.2 (Public Registry) establishes that registry operations are conducted by an independent third-party Registry Administrator, responsible for custody, data integrity, and transaction processing, without authority to approve projects, methodologies, issuance decisions, or certification outcomes.

[Impartiality Management Policy v3.01](#), Section 4 (Commitment to Impartiality) extends conflict-of-interest safeguards to registry functions, prohibiting financial, commercial, administrative, or other pressures from influencing registry operations. The same section applies conflict-of-interest controls to delegated authorities and the Registry Administrator.

The Registry Administrator operates under contractual provisions that establish operational independence and prohibit involvement in project development, certification decisions, or credit commercialization activities.

b) Are policies and robust procedures in place to ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated?

Yes. Any actual, potential, or perceived conflict involving the Registry Administrator is subject to mandatory disclosure requirements and shall be submitted to the Compliance Officer through the prescribed declaration mechanisms.

[Impartiality Management Policy v3.01](#), Section 7.1 (Procedure for avoiding Conflict of Interest) requires that conflicts be formally declared and evaluated. Following disclosure, the Compliance Officer conducts an independent assessment and determines whether the activity may proceed, shall be modified, or requires formal recusal from participation in specific registry, governance, or operational actions.

Impartiality Management Policy v3.01, Section 7.3 assigns the Compliance Officer responsibility for maintaining the Conflict-of-Interest Disclosure Register, overseeing mitigation measures, and reporting material matters to governance bodies where applicable.

Where a conflict is identified, mitigation measures may include recusal from specific actions, segregation of duties,

restricted access to information, or other controls proportionate to the nature of the conflict.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q8. Are provisions in place to ensure the independence of accredited third-party entities performing validation and/or verification procedures, including... (<i>Paragraph 3.3.3</i>)	
a) ...requiring accredited third-party(ies) to disclose whether they or any of their family members are dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in, the offset credits being evaluated?	<input checked="" type="checkbox"/> YES
b) ...to manage and/or prevent conflicts of interest between accredited third-party(ies) and the programme and the activities it supports?	<input checked="" type="checkbox"/> YES
c) ...to address and isolate such conflicts, should they arise?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Are provisions in place to ensure the independence of accredited third-party entities performing validation and/or verification procedures, including requiring accredited third-party(ies) to disclose whether they or any of their family members are dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in, the offset credits being evaluated?

Yes, Accredited Conformity Assessment Bodies (CABs) are subject to mandatory disclosure obligations at both the organizational and individual level.

The Validation and Verification Manual ([VVM v3.0](#)), Section 7.2 (Independence and impartiality), requires each validation and verification team member to declare any actual, potential, or perceived conflict of interest prior to engagement, including personal, financial, or fiduciary relationships that may affect impartiality.

[Impartiality Management Policy v3.01](#), Section 7.1 (Procedure for avoiding Conflict of Interest), requires formal disclosure through the prescribed declaration form and establishes recusal obligations where applicable.

[SOP v2.01](#), Section 16.2.2 (Conformity Assessment Bodies), requires CABs to maintain independence and prohibits commercial, financial, or other pressures from influencing validation or verification activities.

The Framework Agreement for Recognition and Performance as a Conformity Assessment Body, Section 8, requires CABs to identify, disclose, and continuously manage any actual, potential, or perceived conflict of interest and to promptly notify BioCarbon Cert of any relationship or structural change that may affect independence.

CABs are also contractually prohibited from providing consulting services to the same entities they assess and from assuming any governance or commercial functions of the Program (Section 5).

b) Are provisions in place to ensure the independence of accredited third-party entities performing validation and/or verification procedures, including to manage and/or prevent conflicts of interest between accredited third-party(ies) and the programme and the activities it supports?

Yes. Accredited Conformity Assessment Bodies (CABs) are required to maintain valid accreditation under ISO 17029 and ISO 14065 and to operate strictly within the scope of their recognized technical competence ([SOP v2.01](#), Section 16.2.2).

The [VVM v3.0](#), Section 7.2 (Independence and impartiality), prohibits CABs from providing consultancy or advisory services to the same entities whose activities they validate or verify and requires functional separation

between assessment and any potentially conflicting activities.

[BCR Standard v4.0](#), Section 22.8 (Independence, confidentiality, and conflict of interest safeguards), prohibits prior involvement of validation or verification personnel in the design, development, or implementation of the same project activity.

The Framework Agreement for Recognition and Performance as a Conformity Assessment Body, Section 3, establishes the technical and operational independence of the CAB and confirms that BioCarbon Cert does not direct, supervise, or influence the CAB’s validation decisions, verification conclusions, or issuance of statements. Section 5 prohibits CABs from designing projects, methodologies, or assuming governance functions, and Section 8 requires continuous identification and management of conflicts of interest.

Rotation and incompatibility safeguards are further applied at the project level to prevent familiarity or self-review threats, as set out in Impartiality Management Policy v3.01, Section 7.

c) Are provisions in place to ensure the independence of accredited third-party entities performing validation and/or verification procedures, including to address and isolate such conflicts, should they arise?

Yes. Where a conflict of interest involving an accredited Conformity Assessment Body (CAB) is identified, formal procedures require disclosure, evaluation, documentation, and appropriate isolation measures.

[Impartiality Management Policy v3.01](#), Section 7.3 assigns the Compliance Officer responsibility for reviewing declared conflicts, maintaining the Conflict-of-Interest Disclosure Register, requiring recusal where necessary, and overseeing mitigation actions.

Section 7.1 of the same instrument establishes that individuals involved in certification, validation, verification, or registry processes shall refrain from participation where an actual, potential, or perceived conflict exists

The Framework Agreement for Recognition and Performance as a Conformity Assessment Body, Section 8, requires CABs to promptly disclose any change in relationships or circumstances that may create a conflict of interest and provides that failure to properly disclose or manage such conflicts constitutes grounds for suspension, restriction, or withdrawal of recognition. Section 14 establishes the authority to suspend or withdraw CAB recognition where integrity or independence risks arise.

Where applicable, isolation measures may include recusal from the specific engagement, reassignment of validation or verification personnel, restriction of access to information, or termination of the CAB’s recognition under the Program framework.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Criterion: Transparency and public participation provisions

Q9. Does the programme publicly disclose what information is captured and made available to different stakeholders? (<i>Paragraph 2.8</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The BioCarbon Standard defines the categories of information captured, recorded, and made publicly available through its transparency and registry framework.

[BCR Standard v4.0](#), Section 28.1.1(a) establishes the scope of public disclosure and identifies the categories of information that shall be accessible, including program rules, methodologies, tools, procedural documents, governance instruments, and project-level data.

[SOP v2.01](#), Section 23.1 (Website) requires that normative documents, public consultation results, governance instruments, fee schedules, and related program documentation be made publicly available, and Section 23.2 (Public Registry) defines the information captured and disclosed through the registry platform, including:

- Project identification and status,
- Project documentation and summaries,
- Validation and verification reports,
- Issuance records and serial number data,
- Transfer and retirement records,
- Retirement records

Registry data are timestamped and non-editable once published, and access is provided through a publicly accessible interface.

The registry platform further differentiates between public information and account-holder-restricted information, ensuring that commercially sensitive data are not disclosed while maintaining traceability and transparency of issued units.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q10. Does the programme publicly disclose its local stakeholder consultation requirements (if applicable)? (<i>Paragraph 2.8</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The BioCarbon Standard publicly defines and discloses its local stakeholder consultation requirements as part of its normative framework.

[BCR Standard v4.0](#), Sections 16.1 and 16.2 establish mandatory stakeholder consultation requirements at the project level, including public consultation procedures, documentation of stakeholder comments, and incorporation of feedback into the Project Document.

[SOP v2.01](#), Section 15.1 establishes the requirements governing public consultation processes, including minimum consultation periods, disclosure mechanisms, and documentation of comments and responses. Section 15.1.1 further establishes inclusive access requirements, including culturally appropriate engagement where Indigenous Peoples and Local Communities may be affected.

The [Sustainable Development Safeguards \(SDS\) Tool](#) v2.1, Sections 7.1.4 and 7.1.5 require respect for human rights, inclusive stakeholder engagement, and application of Free, Prior and Informed Consent (FPIC) where applicable.

The [VVM v3.0](#), Sections 8.1 and 9.7 require Conformity Assessment Bodies to assess compliance with stakeholder consultation requirements and to verify that stakeholder engagement has been conducted in accordance with Program rules.

Project-level consultation outcomes, including summaries of comments received and responses provided, are

documented and made publicly available through the registry platform.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q11. Does the programme.... (<i>Paragraph 2.8</i>)	
a) ... conduct public comment periods for the following (<i>select all that apply</i>)? <input checked="" type="checkbox"/> methodologies, protocols, or frameworks under development <input checked="" type="checkbox"/> activities seeking registration or approval <input checked="" type="checkbox"/> operational activities (e.g., ongoing stakeholder feedback) <input checked="" type="checkbox"/> additions or revisions to programme procedures or rulesets	<input checked="" type="checkbox"/> YES
b) ... disclose its public comments provisions and requirements?	<input checked="" type="checkbox"/> YES
c) ... disclose how public comments are considered (<i>if applicable</i>)?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the procedures referred to in items a) through c):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the programme conduct public comment periods for the following (select all that apply)?

Yes. Public consultation periods are required for the development and revision of methodologies, standards, and program rules.

[SOP v2.01](#), Section 15.1 (Public Consultation) establishes a mandatory public consultation period of at least thirty (30) calendar days for new or revised standards and methodological documents. The procedure requires publication of the consultation document, identification of a submission deadline, and documentation of all comments received.

The Methodology Development & Approval Procedure ([MD&A v2.0](#)), Section 8.2 (Public Consultation), requires that draft methodologies under development be published for a 30-day public consultation period prior to approval. The procedure requires publication of the draft, disclosure of consultation timelines, documentation of comments received, and preparation of a formal comment-response matrix.

[BCR Standard v4.0](#), Section 10 governs the development and revision of methodological documents, and Section 16.2 establishes public consultation requirements at the project level

Project-level registration includes a public disclosure and consultation phase prior to final approval, during which stakeholders may submit comments.

Operational stakeholder feedback is further supported through the petitions and grievance mechanisms described in [SOP v2.01](#), Sections 13 and 14, which remain accessible on an ongoing basis.

b) Does the programme disclose its public comments provisions and requirements?

Yes. Public consultation requirements, timelines, disclosure obligations, and documentation procedures are formally defined and publicly available within the Program’s normative framework.

[BCR Standard v4.0](#), Section 10 (Methodological documents) and Section 16.2 (Public consultation), establish the requirement for public consultation in connection with methodological development and project-level registration.

[SOP v2.01](#), Section 15.1 (Public Consultation), defines minimum consultation periods, disclosure channels, stakeholder notification procedures, and documentation of comments received.

The [MD&A v2.0](#), Section 8.2 (Public Consultation), specifies the publication of draft methodologies, a 30-day

consultation period, identification of submission deadlines, and preparation of a formal comment-response matrix. The petitions, complaints, and claims mechanism is established in SOP v2.01, Section 13 (Petitions, Complaints and Claims Policy), and the grievance resolution mechanism is defined in Section 14. These provisions establish structured procedures for the submission, registration, review, and resolution of stakeholder concerns outside formal consultation periods.

c) Does the programme disclose how public comments are considered (if applicable)?

Yes. Procedures governing the review and consideration of public comments are formally defined within the Program’s normative framework.

The [MD&A v2.0](#), Section 8.2 (Public Consultation), requires that all comments received during the consultation period be compiled, documented, and addressed in a formal comment-response matrix. The procedure specifies that each comment shall receive a written response and that the final methodology version and consultation results shall be published.

[SOP v2.01](#), Section 15.2 (Public response to comments and dispute resolution), establishes that comments submitted during consultation periods shall be formally reviewed and responded to in writing, including justification where comments are not incorporated.

[BCR Standard v4.0](#), Section 16.2 requires that project-level stakeholder comments be documented and assessed as part of the validation process, and that Conformity Assessment Bodies verify that consultation procedures have been followed.

The outcomes of consultations, including summaries of comments and responses, are published alongside the final approved document or reflected in validation documentation made publicly available through the registry platform.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

Criteria: Safeguards system and Do no net harm

Q12. Does the Programme <u>have in place</u> dedicated safeguards to address... (Paragraph 2.9)	
a) ...environmental risks?	<input checked="" type="checkbox"/> YES
b) ...social risks?	<input checked="" type="checkbox"/> YES
c) Are these safeguards publicly disclosed?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the safeguards referred to in a) and c), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have in place dedicated safeguards to address environmental risks?

Yes. The Programme has in place dedicated safeguards to address environmental risks through the [SDSs Tool v2.1](#) and binding requirements established in the BCR Standard.

[BCR Standard v4.0](#), Section 15 (Sustainable Development Safeguards), requires all project holders to apply the SDSs Tool as a mandatory component of project design, validation, verification, and monitoring.

The [SDSs Tool v2.1](#) establishes that all project holders shall undertake a socio-economic and environmental due diligence process.

Section 5 (Scope and Applicability) specifies that the SDSs Tool applies to all activities seeking certification under the BioCarbon Programs and requires identification and management of environmental and socio-economic risks across the project lifecycle.

Section 6 (Environment) sets out the environmental safeguard component of the SDSs Tool. The risk assessment under the environmental aspect is divided into four categories: (a) Resource Efficiency and Pollution Prevention and Management, including Land Use; (b) Water; (c) Biodiversity and Ecosystems Protection; and (d) Climate Change (Section 6).

These sections establish mandatory risk identification, application of the mitigation hierarchy (avoid, minimize, compensate), and integration of safeguards into the Monitoring Plan.

Annex A (SDSs Assessment Questionnaire) requires project holders to assess environmental risks, document mitigation and preventive measures, justify responses, and report observed effectiveness during monitoring periods

Implementation of the SDSs Tool is subject to assessment by the applicable Conformity Assessment Body during validation and verification processes.

b) Does the Programme have in place dedicated safeguards to address social risks?

Yes. The Programme has dedicated safeguards to address social risks through the Sustainable Development Safeguards (SDSs) Tool and related provisions in the BCR Standard and operational documents.

[BCR Standard v4.0](#), Section 16.1 requires that the GHG Project holder conduct stakeholder consultation prior to validation, including disclosure of project activities and potential environmental and social impacts. Section 16.2 establishes public consultation requirements and mandates that stakeholder engagement documentation be made publicly available.

The Sustainable Development Safeguards [SDSs Tool v2.1](#), Section 7 (Social) establishes the social safeguard component of the Tool. It requires that human rights, anti-corruption measures, and transparent benefit-sharing arrangements be considered as part of the social risk assessment.

The social safeguard categories evaluated include: (a) Labor Rights and Working Conditions; (b) Gender Equality and Women Empowerment; (c) Land Acquisition, Restrictions on Land Use, Displacement, and Involuntary Resettlement; (d) Respect for Human Rights and Inclusive Stakeholder Engagement; (e) Protection of Indigenous Peoples and Local Communities' Cultural Heritage; (f) Community Health and Safety; and (g) Corruption (Section 7).

Annex A (SDSs Assessment Questionnaire) provides the structured safeguard assessment framework, including non-exhaustive assessment questions for each social safeguard category identified in Section 7. The Annex supports project holders in identifying risks, defining mitigation measures, and documenting monitoring effectiveness for the social dimension (Annex A).

[VVM v3.0](#), Section 9.7 establishes that the validation or verification report shall document the assessment of the implementation of environmental and social safeguards, including compliance with the Sustainable Development Safeguards (SDS) Tool and related safeguard frameworks, where applicable (Section 9.7).

c) Are these safeguards publicly disclosed?

Yes. The environmental and social safeguard requirements are publicly disclosed through the Programme's official website and registry platform.

[BCR Standard v4.0](#), Section 28.1.1 (Transparency and stakeholder participation), establishes public access to program rules, project documentation, and related safeguard requirements.

[SOP v2.01](#), Section 23.1 (Website), requires publication of program documents, including standards, methodologies, and governance instruments, through the official website.

The [SDSs Tool v2.1](#) is published as part of the normative framework of the Programme and includes version control

and document history, ensuring public accessibility of safeguard requirements.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q13. Please describe, and provide evidence of, how the safeguards system in Question 12 above is used to ensure that environmental and social risks are identified, assessed and managed: (*Paragraph 3.8*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The safeguards system operates through mandatory due diligence, structured risk assessment tools, monitoring requirements, and independent verification.

1. Identification and assessment of risks

[BCR Standard v4.0](#), Section 15 (Sustainable Development Safeguards), requires application of the SDSs Tool as a mandatory component of project design and validation.

The [SDSs Tool v2.1](#), Section 5 (Scope and Applicability), requires project holders to conduct a socio-economic and environmental due diligence process prior to validation. Section 6 (Environment) and Section 7 (Social) define risk categories that shall be assessed at the project level, including biodiversity, water, land use, labor rights, Indigenous Peoples, community health and safety, and corruption.

Annex A establishes a structured questionnaire requiring project holders to:

- Identify material environmental and social risks,
- Classify risk severity,
- Apply the mitigation hierarchy,
- Document preventive and corrective measures,
- Define monitoring indicators

2. Legal and rights-based safeguards

BCR Standard v4.0, Section 13 (Carbon ownership and rights) requires documented legal rights and authorization prior to registration.

Section 12.3 (Permanence and leakage management) and Section 14 (Risk assessment and management) require structured risk identification and mitigation measures where environmental or social impacts may affect long-term project integrity.

Stakeholder consultation requirements under Sections 16.1 and 16.2 require disclosure of project impacts and documentation of stakeholder input prior to validation.

3. Integration into monitoring and verification

Safeguard measures form part of the Monitoring Plan and are subject to review during each verification period.

[VVM v3.0](#), Sections 7–9 require Conformity Assessment Bodies to assess implementation of environmental and social safeguards during validation and verification, and to document compliance in the validation/verification report. Section 9.7 specifically requires reporting on safeguard implementation and corrective actions where applicable.

4. Grievance and corrective mechanisms

[SOP v2.01](#), Section 14 establishes a grievance resolution mechanism accessible to stakeholders. Grievances are

registered, reviewed by the Compliance Officer, investigated where required, and documented.

Where material safeguard non-conformities are identified, corrective actions may be required prior to issuance or continued registration.

5. Ongoing oversight and integrity controls

Safeguard implementation is further supported by:

- Impartiality controls applicable to CABs and governance bodies,
- Anti-corruption and AML/CFT procedures applicable to program participants,
- Registry transparency mechanisms enabling public scrutiny of project documentation

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q14. Does the programme have in place... (<i>Paragraph 3.8</i>)	
a) ... institutions, processes, and procedures to implement, monitor, and enforce the environmental and social safeguards?	<input checked="" type="checkbox"/> YES
b) Are these institutions, processes, and procedures publicly disclosed?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the institutions, processes and procedures referred to in a) above, including their public disclosure:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the programme have in place institutions, processes, and procedures to implement, monitor, and enforce the environmental and social safeguards?

Yes. The BioCarbon Standard has established defined programme-level institutions, governance structures, and binding procedures to implement, monitor, and enforce environmental and social safeguards throughout the project cycle. These include the BioCarbon Technical Committee and the compliance officer, accredited Conformity Assessment Bodies (CABs), the independent Registry Administrator, and the formal grievance and compliance mechanisms set out in the programme documentation.

[BCR Standard v4.0](#), Section 12.3 (Permanence and leakage management), Section 13 (Carbon ownership and rights), Section 14 (Risk assessment and management), and Section 15 (Sustainable Development Safeguards – SDSs) establish mandatory safeguard-related requirements applicable to all projects.

[SOP v2.01](#), Section 14 (Grievance resolution mechanism) and Section 16.2 (Validation and verification) define procedures for complaint handling, safeguard review, and independent assessment by accredited CABs.

The [SDSs Tool v2.1](#), Section 5 (Scope and Applicability) and Section 8 (Governance and Compliance), define due diligence requirements, monitoring obligations, and governance oversight of safeguard implementation.

[VVM v3.0](#), Section 9.7 (Documentation and Reporting), requires validation and verification reports to document assessment of environmental and social safeguard implementation.

Accredited CABs are responsible for independent validation and verification of safeguard implementation, while the Secretariat and Registry Administrator oversee compliance, recordkeeping, and enforcement actions in accordance with Programme rules.

b) Are these institutions, processes, and procedures publicly disclosed?

Yes. The institutions, processes, and procedures governing environmental and social safeguards under the BioCarbon Standard are publicly disclosed through the Program’s normative framework, which is published on the official BioCarbon Standard website.

[BCR Standard v4.0](#), Section 28.1.1(a) (Transparency and stakeholder participation), establishes public access to program rules, governance instruments, and project-related documentation.

[SOP v2.01](#), Section 23.1 (Website), requires publication of program documents, including standards, procedures, and related instruments.

The [SDSs Tool v2.1](#), Section 10.3 (Publication Format), confirms that the authoritative version of the safeguard requirements is the digital version published on the official website.

[VVM v3.0](#), Section 9.7 (Documentation and Reporting), establishes that safeguard assessments are documented within validation and verification reports, which form part of the publicly accessible project documentation framework.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q15. Are procedures in place to ensure that offset projects do not violate local, state/provincial, national or international regulations or obligations? (<i>Paragraph 3.8</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The BioCarbon Standard establishes binding and enforceable requirements to ensure that activities registered under the programme comply with applicable local, subnational, national, and international legal and regulatory frameworks. Legal compliance constitutes a condition of eligibility and is subject to independent assessment and programme oversight.

The [BCR Standard v4.0](#), Section 11.7 (Compliance with laws, statutes and other regulatory frameworks), requires project holders to demonstrate conformity with all applicable legal requirements as a prerequisite for validation and registration. Activities that do not meet applicable legal obligations are not eligible for participation in the programme and may not proceed to issuance. This obligation applies throughout the quantification period.

At the procedural level, the [SOP v2.01](#), Section 16.5, require confirmation of regulatory compliance as part of the registration review process. Projects undergo a formal completeness and eligibility assessment prior to acceptance into the programme.

Legal compliance is independently assessed during validation and verification. The [VVM v3.0](#), Section 8.1 (General requirements), item (x), explicitly establishes that the scope of validation and verification shall include “the compliance with Laws, Statutes and Other Regulatory Frameworks.” This requirement forms part of the mandatory validation scope and ensures that compliance is independently reviewed by an accredited Conformity Assessment Body prior to credit issuance.

In parallel, the [SDSs Tool v2.1](#) operationalizes the programme’s environmental and social safeguards framework. It requires project holders to demonstrate adherence to applicable regulatory frameworks and to identify, assess, and manage environmental and social risks. The institutional responsibilities, procedures, and oversight

mechanisms governing safeguards implementation are publicly disclosed through the BCR Standard, the SOP, the SDS Tool, and the VVM, ensuring transparency regarding how safeguards are implemented, monitored, and enforced.

Where non-compliance with applicable legal obligations or safeguards requirements is identified, the programme provides for administrative measures, including rejection, suspension, corrective action requirements, or other oversight actions in accordance with documented procedures. These mechanisms ensure that compliance is enforceable and subject to independent review.

Through this integrated framework of normative requirements, independent third-party validation, publicly disclosed safeguards procedures, and enforceable oversight mechanisms, the BioCarbon Standard ensures that registered activities do not violate applicable legal or regulatory obligations and are aligned with environmental and social safeguards principles.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

Criterion: Sustainable development criteria

Q16. Does the programme use sustainable development criteria? (Paragraph 2.10)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The BioCarbon Standard applies explicit and mandatory sustainable development criteria to all registered activities. Sustainable development requirements form an integral part of the programme’s eligibility, safeguards, validation, and verification framework, and are not treated as voluntary co-benefits.

The [BCR Standard v4.0](#) establishes that project holders shall demonstrate positive contributions to sustainable development objectives and shall avoid or mitigate adverse environmental or social impacts. Sections 15 (Sustainable Development Safeguards), 16 (Stakeholder engagement and consultation), and 17 (Sustainable Development Goals) define the normative framework governing safeguards application, stakeholder participation, and SDG alignment. These provisions are publicly disclosed and form part of the binding programme requirements.

The [SDS Tool v2.1](#) provides the structured methodology for implementing these criteria. It requires project holders to identify, assess, and classify environmental, social, and economic risks based on predefined criteria, and to define mitigation and monitoring measures where risks are identified. The Tool further requires the establishment of measurable indicators demonstrating contributions to sustainable development, which shall be incorporated into the Project Document and monitored over time. Sustainable development performance is therefore subject to documented risk assessment, indicator-based monitoring, and periodic review.

Independent assessment is ensured through the validation and verification process. The [VVM v3.0](#) requires that the application of the SDS Tool, including the identification of environmental and social risks and associated mitigation and monitoring measures, be assessed as part of the validation and verification scope. Findings related to sustainable development and safeguards implementation shall be documented in the validation or verification report. Where sustainable development requirements are not met, Conformity Assessment Bodies are required to issue non-conformities, including Corrective Action Requests, which shall be resolved prior to a positive validation or verification statement.

Stakeholder engagement is a mandatory component of this framework. Project holders are required to conduct stakeholder consultation and to document how stakeholder input is considered within project design and implementation. This ensures that sustainable development criteria are informed by local context and transparently applied.

Through this integrated system of mandatory safeguards requirements, structured risk assessment, measurable indicators, stakeholder consultation, independent third-party review, and enforceable corrective mechanisms, the BioCarbon Standard applies a transparent and operational sustainable development framework that is implemented, monitored, and enforced throughout the project lifecycle.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

<p>Q17. Does the programme have in place and publicly disclose procedures that identify a list or menu or potential sustainable development indicators that may, for example, enumerate relevant sustainable development goals (SDG) and, as appropriate, additionally include indicators that are publicly specified by a host country? (<i>Paragraph 2.10.2</i>)</p>	<p><input checked="" type="checkbox"/> YES</p>
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The BioCarbon Standard has in place and publicly discloses a structured and mandatory framework that provides a defined menu of sustainable development indicators aligned with the Sustainable Development Goals (SDGs), while also allowing for the incorporation of host country–specified sustainable development priorities and indicators.

The programme operationalizes this requirement through the [SDG Tool](#), which consists of publicly available guidance and an associated template designed for project-level application. The SDG Tool provides a structured list of SDG goals, targets, and corresponding indicators that may be selected and applied by project holders. The “SDG Identification” component of the template requires projects to specify the relevant Sustainable Development Goals, identify applicable targets and indicators, describe the nature of the project’s contribution, and summarize the expected development impact. This constitutes a clearly defined menu of potential indicators rather than a purely narrative or discretionary approach.

The [BCR Standard v4.0](#), Section 17 (Sustainable Development Goals), establishes the normative requirement for projects to identify and document their SDG contributions using the designated tool. Section 22.3 further integrates this requirement within the validation process, ensuring that SDG contributions are subject to independent review. The [SDG Tool](#) is explicitly referenced as a mandatory instrument within the Standard.

The framework also accommodates nationally defined sustainable development priorities. The public Monitoring Report template instructs project holders to describe how project activities contribute to nationally stated sustainable development priorities and to specify any monitoring and reporting provisions associated with such priorities. This ensures that, where host countries have publicly specified sustainable development indicators or priorities, these can be incorporated alongside the SDG-based menu.

Independent oversight is ensured through the [VVM v3.0](#). Section 8.1 (General requirements), items (s) and (t), includes sustainable development safeguards within the validation and verification scope, and Section 9.7 requires that findings related to safeguards and SDG contributions be documented in validation and verification reports. Where SDG identification, indicator definition, or monitoring provisions are incomplete or inconsistent with programme requirements, Conformity Assessment Bodies are required to raise non-conformities that shall be

resolved prior to a positive validation or verification conclusion.

Through this publicly disclosed system of structured SDG indicators, mandatory documentation, accommodation of host country priorities, and independent third-party review, the BioCarbon Standard provides a transparent and operational menu-based approach to sustainable development indicators that is implemented, monitored, and enforced throughout the project lifecycle.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q18. Do the Program's procedures clearly state that only units that have been or will be issued to activities that report their sustainable development contributions or co-benefits according to criteria above, can be identified as CORSIA Eligible Emissions Units? (<i>Paragraph 2.10.2</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. Under the BioCarbon Standard, the application of the Sustainable Development and Safeguards (SDS) framework and SDG reporting requirements forms part of the mandatory project eligibility, validation, and verification process.

The [BCR Standard v4.0](#) requires project holders to apply the Sustainable Development Safeguards framework and to document sustainable development contributions and associated monitoring procedures. These elements are integrated into the Project Document and are subject to independent assessment during validation and verification.

The [SDS Tool v2.1](#) operationalizes this obligation through structured procedures for safeguards assessment, monitoring, and reporting. The SDS Tool further requires projects to document contributions to specific SDG targets and indicators, including completion of structured reporting fields that form part of the validation and verification documentation package. Sustainable development reporting is therefore embedded within the formal project documentation subject to independent assessment.

The [VVM v3.0](#) requires Conformity Assessment Bodies to assess the application of the SDS and SDG tools as part of the validation and verification scope and to document findings in the validation or verification report. Where sustainable development requirements are incomplete, inconsistently applied, or not supported by evidence, the CAB is required to issue non-conformities that shall be resolved prior to a positive validation or verification conclusion.

Issuance of Verified Carbon Credits (VCCs) occurs exclusively on an ex-post basis following successful validation and verification in accordance with the SOP. Units are generated in the registry system only after the CAB has issued a positive verification statement and the programme has formally accepted the verification outcome.

As CORSIA designation applies solely to issued units, and issuance is contingent upon successful validation and verification, which includes assessment of sustainable development safeguards and SDG reporting, units originating from activities that have not satisfactorily applied and documented these requirements cannot proceed to issuance and therefore cannot be identified as CORSIA-eligible.

Through this procedural linkage between sustainable development reporting, independent verification, and credit issuance, the programme ensures that only units from activities that have undergone safeguards and sustainable development assessment may be designated as CORSIA Eligible Emissions Units.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q19. Does the programme publicly disclose any provisions for monitoring, reporting and verification in relation to these criteria? (<i>Paragraph 2.10</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The BioCarbon Standard publicly discloses the monitoring, reporting, and verification procedures applicable to sustainable development and safeguard criteria. These provisions apply to all projects registered under the programme and to all units issued.

The [BCR Standard v4.0](#) establishes that project holders shall define indicators and monitoring procedures to assess contributions to sustainable development throughout the quantification period. Sustainable development performance forms part of the Project Document and shall be reported through periodic monitoring reports. These requirements are publicly available as part of the programme’s normative documentation.

The [SDS Tool v2.1](#), which is publicly disclosed, sets out structured procedures for identifying risks, defining mitigation measures, and establishing measurable indicators. It requires project holders to provide monitoring information demonstrating contributions to sustainable development and to maintain documentation supporting such claims. These monitoring provisions apply on an ongoing basis and are subject to independent review at each verification event.

The Monitoring Report template, also publicly disclosed, instructs project holders to describe the monitoring procedures related to SDG contributions and safeguards implementation in accordance with the BCR Standard and SDS Tool requirements. This ensures consistency in reporting and transparency of sustainable development performance over time.

The [VVM v3.0](#) establishes the procedures that Conformity Assessment Bodies shall follow to assess and verify compliance with sustainable development and safeguard requirements. It requires CABs to evaluate the application of the SDS Tool, review reported indicators, assess mitigation and monitoring measures, and document findings in validation and verification reports. Where deficiencies are identified, corrective actions shall be resolved prior to a positive verification conclusion.

Issuance of Verified Carbon Credits occurs only after successful validation and verification in accordance with the publicly disclosed [SOP v2.01](#). As sustainable development monitoring and reporting are embedded within the validation and verification scope, these criteria are subject to independent third-party verification prior to issuance and at each subsequent verification period.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

PART 2: *Quantification and tracking*: Validation and Verification procedures; Quantification and MRV; Offset Credit Issuance and Retirement Procedures; Identification and Tracking; Clear and transparent chain of custody

Criterion: Are quantified, monitored, reported, and verified

Q1. Are procedures in place to ensure... (<i>Paragraph 3.3</i>)

a) ...that emissions units are based on accurate measurements and valid quantification methods/protocols?	<input checked="" type="checkbox"/> YES
b) ...that emission reductions are measured, calculated and reported in a transparent manner?	<input checked="" type="checkbox"/> YES
c) ...that monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at <i>specified intervals</i> throughout the duration of the crediting period?	<input checked="" type="checkbox"/> YES
d) ...that mitigation is measured and verified by an accredited and independent third-party verification entity?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through d):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Are procedures in place to ensure that emissions units are based on accurate measurements and valid quantification methods/protocols?

Yes. The BioCarbon Standard establishes binding procedures to ensure that emissions units are based on accurate measurements and valid, approved quantification methodologies.

All mitigation outcomes shall be quantified using a methodology formally approved under the BioCarbon Standard. The BCR Standard requires that the selected methodology be applied in its entirety, including all referenced tools, parameters, data sources, and calculation procedures. Methodologies are developed and adopted under a publicly disclosed methodology approval process and are aligned with internationally recognized standards, including ISO 14064-2 for project-level quantification.

Project holders are required to implement a Monitoring Plan that specifies measurement procedures, data collection systems, parameter definitions, and calculation steps necessary to quantify emission reductions or removals. Quantification shall be transparent, consistent, and conservative, and shall follow the methodological requirements without deviation unless expressly permitted.

The [MRV Tool v2.0](#) establishes mandatory requirements for identification of all relevant parameters, documentation of data sources, and maintenance of traceable records. All data used for quantification shall be supported by verifiable evidence and be subject to quality control procedures.

Uncertainty is systematically addressed through the [Uncertainty Management Tool v1.0](#), which requires statistical assessment of combined uncertainty and application of conservative adjustments where predefined thresholds are exceeded. This ensures that credited mitigation does not overstate actual emission reductions or removals.

Compliance with methodological application and data integrity requirements is independently assessed during validation and verification by an accredited and independent Conformity Assessment Body operating in accordance with ISO 14065 and ISO 17029. Credits are issued only on an ex-post basis following successful verification.

b) Are procedures in place to ensure that emission reductions are measured, calculated and reported in a transparent manner?

Yes. The BioCarbon Standard establishes mandatory procedures to ensure that emission reductions are measured, calculated, and reported in a transparent and traceable manner.

Project holders are required to establish and implement a Monitoring Plan as a condition of registration and continued participation in the programme. The Monitoring Plan shall define data collection procedures, parameter definitions, calculation methods, reporting formats, and quality assurance and quality control (QA/QC) measures consistent with the approved methodology. All reported emission reductions or removals shall be supported by documented data sources, calculation sheets, and verifiable assumptions.

The [BCR Standard v4.0](#) requires that monitoring systems enable transparent, consistent, and conservative

quantification of GHG emission reductions or removals. Quantification procedures shall follow the approved methodology without deviation and shall clearly identify all emission sources, sinks, parameters, and formulas applied. Any assumptions used in calculations shall be justified and documented.

The [MRV Tool v2.0](#) establishes structured requirements for transparency and traceability. It mandates that all data inputs, emission factors, calculation steps, and supporting documentation be recorded in a manner that allows independent third-party review. Monitoring reports shall provide a comprehensive and transparent account of mitigation outcomes, including detailed calculations, references to underlying data, and explanations of any methodological adjustments.

Independent validation and verification further reinforce transparency. The [VVM v3.0](#) requires that validation and verification activities be fully documented and that verification reports confirm the adequacy of data management systems, QA/QC procedures, and reporting practices. Any inconsistencies, omissions, or material discrepancies shall be resolved prior to issuance.

c) Are procedures in place to ensure that monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at specified intervals throughout the duration of the crediting period?

Yes. The BioCarbon Standard establishes binding procedures requiring monitoring, measurement, and reporting of both project activities and resulting mitigation outcomes at defined intervals throughout the quantification period.

Each registered project is required to implement an approved Monitoring Plan as part of the Project Document. The Monitoring Plan specifies the parameters to be monitored, the frequency of data collection, the procedures for measurement and calculation, and the reporting format to be applied. These requirements apply throughout the entire quantification period and are not limited to initial registration.

Project holders are required to prepare and submit a Monitoring Report for each verification event conducted during the quantification period. The Monitoring Report shall document project implementation status, monitored parameters, calculated emission reductions or removals, applied QA/QC procedures, and supporting evidence. Monitoring and reporting therefore occur on a recurring basis aligned with verification cycles.

The [MRV Tool v2.0](#) establishes structured requirements for monitoring frequency, parameter definition, data management, and periodic reporting. It requires that monitored data be collected in accordance with the approved Monitoring Plan and retained for independent assessment.

The [VVM v3.0](#) requires Conformity Assessment Bodies to evaluate the Monitoring Plan and assess whether monitoring has been conducted consistently with the approved methodology and reporting requirements. Verification is mandatory at defined intervals during the quantification period. For AFOLU activities, verification shall occur at least every five years, and for non-AFOLU activities, at least every three years, ensuring periodic independent confirmation of monitored mitigation outcomes.

Credit issuance is contingent upon successful verification of the Monitoring Report submitted for the relevant monitoring period.

d) Are procedures in place to ensure that mitigation is measured and verified by an accredited and independent third-party verification entity?

Yes. The BioCarbon Standard establishes binding procedures requiring that all mitigation outcomes be validated and verified by accredited and independent Conformity Assessment Bodies (CABs).

Verification is mandatory and constitutes a precondition for credit issuance. No Verified Carbon Credits (VCCs) may be issued without a positive verification statement issued by an accredited and independent third-party.

[BCR Standard v4.0](#), require that project holders ensure validation and verification processes are carried out by an accredited and independent third-party. CABs are responsible for confirming that the Monitoring Plan has been properly implemented and that data, parameters, and calculations have been applied in accordance with the approved methodology and Standard requirements.

[SOP v2.01](#), requires that CABs hold valid accreditation under ISO 17029 and ISO 14065, issued by an accreditation body that is a signatory to the IAF Multilateral Recognition Arrangement (MLA).

[VVM v3.0](#), Sections 8.1 requires CABs to operate independently and impartially, with structures in place to prevent conflicts of interest, and to demonstrate sector-specific competence relevant to the project under review. Section 9.7 requires that verification reports include a final verification conclusion, the level of assurance provided, and any qualifications or limitations identified by the CAB.

Together, these provisions establish a framework under which mitigation results are subject to measurement and independent verification by accredited third-party entities prior to credit issuance.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Criterion: Validation and verification procedures

Q2. Does the Programme have in place requirements and procedures for... (<i>Paragraph 2.6</i>)	
a) ...the accreditation of validators?	<input checked="" type="checkbox"/> YES
b) ...the accreditation of verifiers?	<input checked="" type="checkbox"/> YES
c) Are these standards, procedures and requirements publicly disclosed?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the standards, requirements, and procedures referred to in a) and b), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have in place requirements and procedures for the accreditation of validators?

Yes. The BioCarbon Standard establishes binding, publicly available requirements and procedures for the accreditation and approval of validators (Conformity Assessment Bodies, CABs).

Under the [BCR Standard v4.0](#), Section 23, and the [SOP v2.01](#), Section 16.2.2, validators shall hold valid accreditation under ISO/IEC 17029 and ISO 14065 for greenhouse gas validation and verification. Accreditation shall be issued by an accreditation body that is a signatory to the International Accreditation Forum (IAF) Multilateral Recognition Arrangement (MLA). Only CABs meeting these accreditation requirements may conduct validation and verification activities under the Programme.

In addition to holding valid accreditation, CABs shall formally apply for programme approval by submitting the designated CAB Application Form in accordance with the SOP. Applications are reviewed by BioCarbon prior to authorization. Approved CABs are publicly listed and may operate only within the scope of their accredited sectors.

The [VVM v3.0](#), Section 8.1, establishes further requirements concerning legal status, impartiality, competence, independence, and documented internal procedures. CABs shall demonstrate sector-specific technical expertise, qualified personnel, internal quality management systems, and full independence from project holders and from BioCarbon. Members of each audit team are required to declare the absence of actual, potential, or perceived conflicts of interest prior to each engagement.

CABs are subject to ongoing oversight under the Programme framework, including periodic performance evaluations, audits, and review of validation and verification reports. In cases of non-compliance, loss of accreditation, conflict of interest, or malpractice, approval may be suspended or revoked in accordance with

documented procedures.

b) Does the Programme have in place requirements and procedures for the accreditation of verifiers?

Yes. The BioCarbon Standard establishes binding and publicly disclosed requirements governing the accreditation, competence, and independence of verifiers. The same accreditation framework that applies to validators applies equally to verification activities.

Under the [BCR Standard v4.0](#), Section 23, validation and verification shall be conducted exclusively by a Conformity Assessment Body (CAB) accredited under ISO/IEC 17029 and ISO 14065 for greenhouse gas validation and verification. Such accreditation shall be granted by an accreditation body that is a signatory to the International Accreditation Forum (IAF) Multilateral Recognition Arrangement (MLA). Accreditation is a mandatory prerequisite for conducting verification under the Programme.

The [SOP v2.01](#), Section 16.2.2, further specify that the GHG Conformity Assessment Body shall hold valid accreditation issued by an IAF MLA signatory accreditation body and be authorized to perform validation and verification activities in accordance with ISO 14065 requirements. Only accredited and approved CABs may conduct verification under the BioCarbon Standard.

The [VVM v3.0](#), Section 8.1, establishes additional requirements concerning legal status, independence, impartiality, sector-specific competence, and documented internal procedures. Verifiers shall demonstrate technical expertise relevant to the project sector and activity type, maintain structural and functional independence from project holders, and operate in accordance with internationally recognized assurance standards.

Verification activities are subject to BioCarbon's oversight framework. The VVM requires that verification reports document the application of accreditation and competence requirements and include the verification conclusion and level of assurance provided. CABs are subject to ongoing performance evaluation, and approval may be suspended or revoked in cases of non-compliance, loss of accreditation, conflict of interest, or malpractice.

c) Are these standards, procedures and requirements publicly disclosed?

Yes. The standards, procedures, manuals, tools, and accreditation requirements applicable to validators and verifiers are publicly disclosed by the Programme.

The [BCR Standard v4.0](#), the [SOP v2.01](#), and the [VVM v3.0](#) are publicly available normative documents that establish the binding principles, eligibility conditions, accreditation requirements, competence criteria, independence obligations, and oversight mechanisms applicable to Conformity Assessment Bodies (CABs).

The SOP defines the formal application and approval procedure for CABs, including submission of the CAB Application Form and supporting documentation demonstrating valid ISO/IEC 17029 and ISO 14065 accreditation, sectoral competence, independence, and compliance with programme requirements. These procedures are publicly documented as part of the Programme framework.

The VVM identifies the programme documents that are integral and mandatory for validation and verification activities, including the BCR Standard, the Baseline and Additionality Tool, the Avoiding Double Counting Tool, the Permanence and Risk Management Tool v2.1, the Sustainable Development and Safeguards Tool, and the SOP. These documents collectively define the operational and accreditation requirements governing validators and verifiers and are publicly accessible.

BioCarbon reviews submitted accreditation documentation prior to approval and maintains oversight of approved CABs in accordance with its governance and performance monitoring procedures, which are also publicly described within the Programme documentation.

B. Any planned/forthcoming changes, including their expected timelines (if none, "N/A"):

N/A

Q3. Does the Programme have in place standards and procedures for... (<i>Paragraph 2.6</i>)	
a) ...the validation of activities?	<input checked="" type="checkbox"/> YES
b) ...the verification of emissions reductions and/or removals?	<input checked="" type="checkbox"/> YES
c) Are these standards, procedures and requirements publicly disclosed?	<input checked="" type="checkbox"/> YES

Provide evidence of the standards, requirements, and procedures referred to in a) and b), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have in place standards and procedures for the validation of activities?

Yes. The BioCarbon Standard establishes binding and publicly disclosed standards and procedures governing the validation of activities under the Programme.

The [BCR Standard v4.0](#) defines validation as a mandatory stage in the project cycle and requires that validation be conducted by an accredited and independent Conformity Assessment Body (CAB). It establishes the scope of validation, including the assessment of project eligibility, baseline determination, additionality demonstration, methodological application, data sources, monitoring plan design, safeguards requirements, and conservative application of programme rules. Validation is a precondition for project registration.

The [SOP v2.01](#) describe validation as a systematic and documented process within the project cycle and specify the procedural steps that shall be assessed by the CAB prior to registration. These include completeness review, eligibility confirmation, and independent technical assessment of the Project Document.

The [VVM v3.0](#) further defines validation as an independent, evidence-based assessment of the assumptions, limitations, methodologies, and monitoring design applied in a GHG project. It establishes requirements concerning independence, impartiality, sectoral competence, methodological rigor, documentation, traceability, and the issuance of a formal validation statement.

Validation may only be performed by a CAB accredited under ISO/IEC 17029 and ISO 14065 and approved under the Programme framework. A positive validation statement is required prior to registration and prior to the commencement of credit issuance.

These standards and procedures are publicly disclosed through the [BCR Standard](#), [SOP](#), and [VVM](#), which collectively define the binding validation framework applicable to all activities under the BioCarbon Standard.

b) Does the Programme have in place standards and procedures for the verification of emissions reductions and/or removals?

Yes. The BioCarbon Standard establishes binding and publicly disclosed standards and procedures governing the verification of emission reductions and removals.

Verification is conducted by an accredited and independent Conformity Assessment Body (CAB) and is mandatory prior to credit issuance. The BCR Standard v4.0 defines verification as a formal stage of the project cycle and requires independent assessment of monitored data, baseline validity, additionality, methodological application, uncertainty management, and conformity with programme rules.

The SOP v2.01 (Section 16.2) define the procedural steps for verification, including submission of the Monitoring Report, independent review by the CAB, resolution of findings, and issuance of a formal verification statement. Verification is formally recognized only upon issuance of a positive verification conclusion by the accredited CAB.

The VVM v3.0 establishes detailed requirements for verification activities, including independence, impartiality, sectoral competence, evidence-based assessment, documentation standards, materiality thresholds, and reporting obligations. Verification activities shall be fully documented and traceable, and CABs are required to submit

verification reports and corresponding statements in accordance with programme procedures.

Under the BioCarbon Standard’s ex-post crediting framework, Verified Carbon Credits are issued only after successful verification of monitored mitigation results for a defined monitoring period. Credit issuance is therefore contingent upon independent confirmation of reported emission reductions or removals.

These standards and procedures are publicly disclosed through the [BCR Standard](#), [SOP](#), and [VVM](#), which collectively define the binding verification framework applicable to all activities under the Programme.

c) Are these standards, procedures and requirements publicly disclosed?

Yes. The BioCarbon Standard publicly discloses all validation and verification standards, procedures, and requirements through its official normative documentation.

The SOP v2.01 establish that validation and verification activities shall comply with the requirements set out in the VVM, which is publicly available as part of the Programme documentation. The SOP formally integrates the VVM into the project cycle and confirms its applicability to all validation and verification engagements.

The VVM v3.0 identifies the full set of normative documents governing validation and verification under the Programme. These include the BCR Standard, the SOP, the Sustainable Development and Safeguards framework, the Baseline and Additionality Tool, the Avoiding Double Counting Tool (ADC Tool v3.1), the Permanence and Risk Management Tool, the Long-Term Management Plan, and the Methodology Development and Approval Procedure (MD&A). These documents collectively define the technical, procedural, accreditation, competence, and oversight requirements applicable to Conformity Assessment Bodies and project participants.

All of the above documents are publicly disclosed as part of the Programme’s governance framework and constitute the binding standards and procedures applicable to validation and verification activities.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

Q4. Are procedures in place to ensure...	
a) ...that validation occurs prior to or in tandem with verification? (<i>Paragraph 3.3.2</i>)	<input checked="" type="checkbox"/> YES
b) ...that validation assesses and publicly documents the likely mitigation results from proposed activities supported by the programme? (<i>Paragraph 3.3.2</i>)	<input checked="" type="checkbox"/> YES
c) ...that the results of validation and verification are made publicly available? (<i>Paragraph 3.3</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Are procedures in place to ensure that validation occurs prior to or in tandem with verification?

Yes. The BioCarbon Standard establishes clear procedures requiring that validation occur prior to verification, or, where the processes are conducted jointly, that they result in separate and independent validation and verification statements.

The [BCR Standard v4.0](#) defines the required sequencing between validation and verification. It establishes that validation shall be completed before verification of results, or may be conducted in conjunction with initial verification, provided that validation is addressed first and that separate conclusions and statements are issued (BCR Standard v4.0, Sections 22.6 and 22.7).

The [VVM v3.0](#) confirms that, when validation and verification are performed simultaneously, the Conformity Assessment Body (CAB) shall issue two distinct deliverables, a Validation Statement and a Verification Statement, each with its own scope, objectives, and conclusions.

The [SOP v2.01](#) further confirm this sequencing within the project cycle and establish that a project may only be formally registered after a positive validation opinion, ensuring that project design, baseline, and additionality are validated before any verification of GHG emission reductions or removals (SOP v2.01, Section 16.2).

The [ADC Tool v3.1](#) reiterates that, while project holders may request validation and verification concurrently for efficiency, the validity of any verification outcome is conditional upon the project design first meeting the Programme’s validation requirements (ADC Tool v3.1, Section 9.1.1).

As a result, verified carbon credits cannot be issued unless prior validation of the project design, monitoring plan, and applied methodology has been successfully completed.

b) Are procedures in place to ensure that validation assesses and publicly documents the likely mitigation results from proposed activities supported by the programme?

Yes. The BioCarbon Standard establishes binding procedures requiring that validation assess and publicly document the expected mitigation results of proposed activities prior to project registration.

The [BCR Standard v4.0](#) (Section 22.1) requires validation to include an independent assessment of the project boundaries, baseline scenario, project scenario, and the expected emission reductions or removals, compared against a conservative business-as-usual baseline. Validation shall confirm that expected mitigation exceeds what would otherwise occur.

Project holders are required to document all baseline assumptions, calculations, and expected mitigation results as part of the validation process (BCR Standard v4.0, Section 22.3). The resulting Validation Statement and supporting project documentation shall be submitted for project registration and made publicly available through the registry to ensure transparency (BCR Standard v4.0, Sections 22 and 28.1).

The [SOP v2.01](#) (Section 16.4.2) further require that validation explicitly evaluate proposed mitigation outcomes, quantification assumptions, and the monitoring plan as part of the documented validation assessment.

c) Are procedures in place to ensure that the results of validation and verification are made publicly available?

Yes. The BioCarbon Standard establishes procedures requiring that validation and verification results be made publicly available through the programme’s registry and published project documentation.

Validation and verification statements shall form part of the project documentation subject to programme disclosure requirements ([BCR Standard v4.0](#), Section 22.7), and project documents, including validation and verification results, shall be publicly disclosed through the registry (BCR Standard v4.0, Section 28.1.1).

The [SOP v2.01](#) confirm that validation and verification reports are uploaded and disclosed through the registry as part of the project cycle (SOP v2.01, Section 16.5).

The [VVM v3.0](#) further reinforces transparency requirements, providing that processes, criteria, findings, and decisions shall be documented in a clear, traceable, and publicly accessible manner, subject only to limited confidentiality restrictions for commercially sensitive or legally protected information (VVM v3.0, Section 4).

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q5. Does the Programme have procedures in place to...	
a) ...to ensure that <i>ex-post</i> verification of mitigation is required in advance of issuance of	<input checked="" type="checkbox"/> YES

emissions units? (<i>Paragraph 3.3</i>)	
b) ...or, to transparently identify units that are issued <i>ex ante</i> and thus ineligible for use in the CORSIA? (<i>Paragraph 3.3.5</i>)	<input type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have procedures in place to ensure that ex-post verification of mitigation is required in advance of issuance of emissions units?

Yes. The BioCarbon Standard requires that all emission reductions or removals be verified ex post by an accredited and independent Conformity Assessment Body prior to the issuance of emissions units. Issuance under the Programme is strictly ex post.

The [BCR Standard v4.0](#) establishes that Verified Carbon Credits (VCCs) may only be issued after monitored mitigation outcomes for a completed monitoring period have been independently verified. Verification of historical data is a mandatory prerequisite to issuance and forms part of the defined project cycle.

The [SOP v2.01](#) (Section 16.7) confirm that issuance may occur only following submission of a positive Verification Statement by an approved CAB. The quantity of VCCs issued is based exclusively on the net amount of emission reductions or removals verified for the relevant monitoring period, after application of any required deductions or adjustments.

The [VVM v3.0](#) defines verification as the independent assessment of monitored, historical mitigation data and requires verification to be completed prior to credit issuance.

No emissions units are issued prior to verification of achieved mitigation outcomes.

b) ... or, to transparently identify units that are issued ex ante and thus ineligible for use in the CORSIA?

No. The BioCarbon Standard does not issue emissions units on an ex-ante basis.

The Programme does not provide for the issuance of provisional, forecast, forward, or pre-verification units. All units are generated exclusively after successful ex-post verification of monitored mitigation outcomes for a defined monitoring period. As ex-ante issuance is not permitted under the Programme framework, no procedures are required to identify or label such units.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Criterion: Offset credit issuance and retirement procedures

Q6. Does the Programme have procedures in place defining how offset credits are... (<i>Paragraph 2.3</i>)	
a) ...issued?	<input checked="" type="checkbox"/> YES
b) ...retired / cancelled?	<input checked="" type="checkbox"/> YES
c) ...subject to discounting (<i>if any</i>)?	<input checked="" type="checkbox"/> YES
d) Are these procedures publicly disclosed?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through d):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have procedures in place defining how offset credits are issued?

Yes. The BioCarbon Standard defines clear and binding procedures governing the issuance of Verified Carbon Credits (VCCs).

Under the [BCR Standard v4.0](#), issuance occurs only after an accredited and independent Conformity Assessment Body has completed verification and issued a positive Verification Statement confirming conformity of the monitored mitigation results with the applicable methodology. Credits are issued exclusively on an ex-post basis.

The [SOP v2.01](#) (Section 16.7) establish the issuance process. Issuance is executed through the registry system following successful verification, and an Issuance Statement is generated documenting the registration of units to the corresponding account.

b) Does the Programme have procedures in place defining how offset credits are retired/cancelled?

Yes. The BioCarbon Standard establishes clear procedures for the transfers, retirement and cancellation of VCCs ([SOP v2.01](#), 16.8).

Retirement permanently removes units from circulation and is irreversible. Retirements are initiated by the account holder through the registry interface and are publicly recorded in the registry system. Once retired, units cannot be transferred, reactivated, or reused.

Each unit is assigned a unique serial number, and all lifecycle events, including issuance, transfer, retirement, and cancellation, are recorded within the registry system to ensure full traceability and auditability in accordance with programme requirements.

c) Does the Programme have procedures in place defining how offset credits are subject to discounting (if any)?

Yes. The Programme applies defined and binding discounting procedures prior to credit issuance. Discounting occurs through uncertainty-based deductions and reversal risk reserve contributions.

The [Uncertainty Management Tool v1.0](#) requires the application of data quality and statistical uncertainty deductions where applicable. Discounts are expressed as percentage reductions from the estimated GHG benefit (in tCO₂e) and are applied where uncertainty thresholds exceed defined limits. The Tool also establishes standardized approaches for determining discount factors based on data sources and estimation methodologies.

The BCR Standard requires application of conservative deductions where combined uncertainty exceeds defined confidence thresholds, ensuring that credited mitigation does not overestimate actual emission reductions or removals.

In addition, the Programme applies discounting through reversal risk reserve contributions. The SOP establish an automatic allocation of a defined portion of verified mitigation outcomes to the General Reserve Account. A baseline percentage deduction is applied to each verification period, and AFOLU activities are subject to additional, project-specific deductions based on reversal risk ratings as defined in the [Permanence and Risk Management Tool v2.1](#).

All discounting mechanisms, including uncertainty deductions and reserve allocations, are applied prior to issuance and are reflected in the net volume of credits recorded in the registry.

d) Are these procedures publicly disclosed?

Yes. All discounting rules and procedures under the BioCarbon Standard are publicly disclosed through the Programme's normative documentation.

The [Uncertainty Management Tool v1.0](#) is publicly available and establishes the mandatory requirements governing

uncertainty-based discounting and statistical deductions applicable to quantified mitigation outcomes.

The [BCR Standard v4.0](#) defines program-level conservativeness requirements and formally incorporates the Uncertainty Management Tool as a mandatory component of the quantification framework.

The [SOP v2.01](#) (Section 18) describe the application of reserve allocations and automatic deductions to the General Reserve Account as part of the Program’s permanence and risk management framework.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Criteria: Identification and Tracking, Clear and transparent chain of custody

Q7. Does the programme utilize an electronic registry or registries? (<i>Paragraph 2.4.2</i>)	<input checked="" type="checkbox"/> YES
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Provide web link(s) to the programme registry(ies) and indicate whether the registry is administered by the programme or outsourced to a third party (*Paragraph 2.4.2*):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Does the programme utilize an electronic registry or registries?

Yes. The Programme utilizes the Global Carbon Trace (www.globalcarbontrace.io) electronic registry for the issuance, transfer, and retirement of Verified Carbon Credits (VCCs).

The [BCR Standard v4.0](#), Section 28, establishes that BioCarbon utilizes an independent electronic registry operated by a third-party administrator for the accounting, issuance, transfer, and retirement of VCCs. The registry system supports traceability, security, and transparency in credit lifecycle management.

The [SOP v2.01](#), Section 23, describe the registry as the official infrastructure for the accounting and custody of VCC issuance, transfer, and retirement events.

The [MRV Tool v2.0](#) confirms that all issuance and tracking functions are conducted through the electronic registry system. The registry provides public access to project-level information, including monitoring and verification documentation, in accordance with Programme disclosure requirements.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q8. Does the programme have procedures in place to ensure that the programme registry or registries...	
a) ...have the capability to transparently identify emissions units that are deemed ICAO-eligible, in all account types? (<i>Paragraph 2.4.3</i>)	<input checked="" type="checkbox"/> YES
b) ...clearly identify unit owners or holders? (<i>Paragraph 2.4 (d)</i>)	<input checked="" type="checkbox"/> YES
c) ...identify, and facilitate tracking and transfer of, unit ownership/holding from issuance to cancellation/retirement? (<i>Paragraphs 2.4 (a) and (d) and 2.4.4</i>)	<input checked="" type="checkbox"/> YES
d) ...identify unit status, including retirement / cancellation, and issuance status? (<i>Paragraph 2.4.4</i>)	<input checked="" type="checkbox"/> YES
e) ...assign unique serial numbers to issued units? (<i>Paragraphs 2.4 (b) and 2.4.5</i>)	<input checked="" type="checkbox"/> YES

f) ...identify in serialization, or designate on a public platform, each unique unit's country and sector of origin, vintage, and original (and, if relevant, revised) project registration date? (Paragraph 2.4.5)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the procedures referred to in a) through f):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the programme have procedures in place to ensure that the programme registry or registries have the capability to transparently identify emissions units that are deemed ICAO-eligible, in all account types?

Yes. The Programme registry incorporates procedures and system functionalities that enable transparent identification of emissions units that qualify for use under CORSIA.

The [ADC Tool v3.1](#) establishes requirements for declaring the intended use of verified mitigation outcomes, including potential use under CORSIA. It requires that eligibility-related information, including host country authorization where applicable, be reflected within the registry system to support transparency and prevent double claiming.

The [SOP v2.01](#) (Section 23) describe the registry as the official infrastructure for the accounting and custody of VCC issuance, transfer, retirement, and cancellation events. Registry functionalities include identification of unit status, serialization, and account-level information across all lifecycle stages.

All Verified Carbon Credits issued under the Programme are managed through the electronic registry system, which incorporates classification functions to distinguish units according to programme-specific eligibility rules, including CORSIA eligibility, and makes this information visible across relevant account types.

b) Does the programme have procedures in place to clearly identify unit owners or holders? clearly identify unit owners or holders?

Yes. The Programme has procedures to identify unit owners or holders through the electronic registry system operated by Global Carbon Trace, which serves as the official registry platform for the BioCarbon Standard.

The registry records ownership and all subsequent transactions of Verified Carbon Credits (VCCs). Units are issued to registry accounts associated with identified account holders, and all transfers, retirements, and cancellations are recorded within the system. Each VCC is recorded in a single registry account at any given time, ensuring that ownership or holding status is clearly identifiable throughout the unit's lifecycle.

The SOP define the registry as the official infrastructure for the accounting and custody of issuance, transfer, and retirement events. Registry rules require account-level identification and tracking of unit movements.

The [ADC Tool v3.1](#) further confirms that ownership and custody information is recorded within the registry system in support of transparency and prevention of double issuance and double use.

Access to the registry is restricted to identified account holders in accordance with the Programme's account registration and integrity procedures. Ownership and transaction history are traceable throughout the lifecycle of each unit.

c) Does the programme have procedures in place to ensure that the programme registry or registries identify, and facilitate tracking and transfer of, unit ownership/holding from issuance to cancellation/retirement?

Yes. The Programme registry establishes binding procedures to identify, track, and facilitate transfer of unit ownership or holding from issuance through retirement or cancellation.

The SOP define the registry as the official infrastructure for the accounting and custody of VCC issuance, transfer, and retirement events. The registry system records each issuance to a specific account, registers transfers between account holders, and records retirement and cancellation transactions.

Dedicated registry functions maintain structured records of transfers and retirements, including serial numbers, sending and receiving accounts, quantities, and transaction dates. Each unit remains associated with a single registry account at any given time, ensuring continuous traceability throughout its lifecycle.

The [ADC Tool v3.1](#) further confirms that custody and lifecycle information is recorded within the registry system in support of transparency and prevention of double use.

d) Does the programme have procedures in place to ensure that the programme registry or registries identify unit status, including retirement / cancellation, and issuance status?

Yes. The Programme registry includes procedures to identify and record unit status across all lifecycle stages, including issuance, transfer, retirement, and cancellation.

The SOP establish that the registry maintains structured records reflecting the current status of each unit. Status categories are updated upon each lifecycle event, and corresponding records are retained within the registry system.

Registry registers document transfer events and retirement transactions, including relevant identifying information such as serial numbers and transaction dates. Retirement permanently removes units from circulation, and cancellation or withdrawal status is reflected within the registry records.

The ADC Tool confirms that unit status, including retirement and cancellation, is recorded within the registry system to ensure transparency and support programme integrity.

e) Does the programme have procedures in place to ensure that the programme registry or registries assign unique serial numbers to issued units?

Yes. The BioCarbon Standard requires that each Verified Carbon Credit (VCC) be assigned a unique, non-reusable serial number upon issuance, ensuring that only one unit is issued for each verified tonne of mitigation.

The [BCR Standard v4.0](#) establishes that each VCC shall be uniquely serialized and that serial numbers cannot be reused or duplicated. The registry records each serial number together with key unit attributes, including project reference, vintage, issuance period, and unit status, enabling traceability across the unit lifecycle.

The [SOP v2.01](#) further specify that the registry's serial number design ensures unique and non-repetitive identifiers and supports traceability of each unit's origin and lifecycle. Serial numbers cannot be altered or reused once issued.

The [ADC Tool v3.1](#) confirms the mandatory serialization requirement and the linkage of each VCC to a specific project and associated attributes within the registry system.

Serialization is applied at issuance and maintained throughout transfer, retirement, and cancellation events within the registry.

f) Does the programme have procedures in place to ensure that the programme registry or registries identify in serialization, or designate on a public platform, each unique unit's country and sector of origin, vintage, and original (and, if relevant, revised) project registration date?

Yes. Each Verified Carbon Credit (VCC) is assigned a unique serial number and is recorded in the registry together with key unit attributes, including the associated project, country and sector of origin, vintage, issuance date, and quantification period.

These attributes are maintained within the registry system and are linked to the unique serial number assigned at issuance. The registry interface identifies the relevant unit information, including project registration details and lifecycle status.

The [SOP v2.01](#) establish that the VCCs identification serial can be traceable from the moment it is issued until its retirement. Registry-level controls ensure that unit attributes remain consistently associated with the serial number throughout issuance, transfer, retirement, and cancellation events.

The registry provides public access to project-level and unit-level information in accordance with Programme

disclosure rules, supporting transparency and traceability of unit origin and status.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q9. Are provisions in place for registry account screening, including...	
a) ...provisions ensuring the screening of requests for registry accounts? (<i>Paragraph 2.4.7</i>)	<input checked="" type="checkbox"/> YES
b) ...provisions restricting the programme registry (or registries) accounts to registered businesses and individuals? (<i>Paragraph 2.4.7</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the registry security provisions referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Are provisions in place for registry account screening, including provisions ensuring the screening of requests for registry accounts?

Yes. The Programme establishes defined procedures for registry account screening, including identity verification and compliance checks prior to account activation.

Registry account creation requires completion of a formal registration process. Applicants shall provide verified identification and supporting documentation as part of Know Your Customer (KYC) procedures. Compliance screening is conducted prior to granting account access.

The [ADC Tool v3.1](#) establishes that registry account creation includes identity verification and related compliance controls as part of the account opening process.

The [SOP v2.01](#) (Section 23) define the registry as a controlled system accessible only to authorized users who have completed the account registration process. Account registration is a prerequisite for access to issuance, transfer, and retirement functions.

The Programme's Personal Data and Compliance policies further establish that identity, authorization, and personal data are verified as part of lawful processing and integrity safeguards.

b) Are provisions in place for registry account screening, including provisions restricting the programme registry (or registries) accounts to registered businesses and individuals?

Yes. Registry access is restricted to identified and approved account holders who have successfully completed the registration and screening process.

Only authorized users with validated registry accounts may access registry functions. Anonymous access to transaction-level account management functions is not permitted. Registry accounts are associated with identified individuals or legal entities, and access is governed by Programme account registration and integrity procedures.

These controls ensure that registry participation is limited to registered businesses and individuals who have undergone defined screening and approval processes.

Additional integrity controls are established in BioCarbon's AML/CFT and Data Protection policies, which require verification of legal identity, authorization, and documentation of users before account approval, ensuring all registry accounts correspond to traceable and legally identifiable entities or individuals.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q10. Does the programme have procedures in place...	
a) ...to ensure that the registry is secure (i.e. that robust security provisions are in place)? (<i>Paragraph 2.4 (c)</i>)	<input checked="" type="checkbox"/> YES
b) ...ensuring the periodic audit or evaluation of registry compliance with these security provisions? (<i>Paragraph 2.4.8</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the registry security provisions referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Are provisions in place for registry account screening, including to ensure that the registry is secure (i.e. that robust security provisions are in place)?

Yes. The Registry Platform operated by Global Carbon Trace (GCT) incorporates robust security and account screening provisions to ensure the integrity, confidentiality, and traceability of all transactions.

Security measures include multi-factor authentication (MFA), encrypted data storage, secure hosting environments, access controls based on user roles, vulnerability scanning, and periodic internal and external audits.

The [BCR Standard](#) and the [SOP v2.01](#) require that the registry operate as a secure and independently administered electronic system with safeguards for data integrity, transaction traceability, and protection against unauthorized access or manipulation.

Account holders are subject to identity verification and screening procedures prior to activation, in line with applicable compliance and due diligence requirements.

The contractual framework with the Registry Administrator establishes mandatory cybersecurity standards, incident response procedures, audit rights, and oversight mechanisms to ensure continued compliance with programme security expectations.

These combined technical, procedural, and governance controls ensure that the registry system remains secure, reliable, and resilient.

b) Are provisions in place for registry account screening, including ensuring the periodic audit or evaluation of registry compliance with these security provisions?

Yes. The BioCarbon Standard includes provisions requiring periodic audit and evaluation of registry compliance with security and integrity requirements.

The [BCR Standard v4.0](#) specifies that the registry shall undergo regular third-party evaluations to ensure that it meets technical, data-security, and system integrity standards (Section 28).

The Standard further establishes that the registry is operated by an independent administrator subject to defined oversight, conflict-of-interest safeguards, and security controls.

In accordance with the [SOP v2.01](#) and the [GCT Handbook and Good Practices](#) for the Registry Platform (Section 10 – Security of the Registry Platform), the registry administrator conducts periodic security testing and vulnerability assessments as part of its ongoing compliance and monitoring framework.

These measures collectively ensure that the registry platform is subject to continuous evaluation and verification of its compliance with technical, cybersecurity, and governance requirements.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q11. If the programme registry has the capability to directly transfer units to/from any other registries or equivalent tracking systems that are not operated by the programme, list any/all other registries to which the programme's registry(ies) are linked and indicate where these linkages are publicly disclosed: (*Paragraph 2.4 (e)*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. Registry metadata aligns with external infrastructures like Climate Action Data Trust (CAD Trust). The Global Carbon Trace registry supports interoperability with external registry and tracking systems through standardized APIs and metadata exchange but does not enable direct cross-registry credit transfers. Instead, the registry is technically linked to external infrastructures for disclosure, metadata synchronization, and integrity assurance.

The SOP v2.01 describe that the registry interacts with decentralized global infrastructures. The SOP states that the registry is integrated with digital systems designed to enhance transparency and interoperability ([SOP v2.01](#), Section 25 and 25.1)

The [MRV Tool v2.0](#) (Section 18) further specifies the registry's capacity for interoperability and digital integration, explaining that BioCarbon has integrated the registry with global metadata systems.

The [ADC Tool v3.1](#) specifies that the program does not allow the direct transfer of units (VCC) to or from external registry systems that are not operated by the program. Credits issued shall remain within the BioCarbon system to ensure their custody and traceability, with exit permitted only in exceptional cases of formal and complete migration of the project to another standard, according to the section 9.2.4.

The Global Carbon Trace public documentation, including the publicly available technical specification at: <https://globalcarbontrace.io>

The registry supports RESTful API access and standardized metadata formats (JSON, XML), allowing for bilateral technical linkages with other registry infrastructures, while keeping unit issuance and transfer operations exclusively within the BioCarbon Standard ecosystem.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q12. In respect of any registry linkages identified under **Q11** above, list any/all data exchange standards or systems to which the programme's registry(ies) conform and indicate where this information is publicly disclosed: (*Paragraph 2.4 (f)*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The BioCarbon Standard registry, operated by Global Carbon Trace (GCT), conforms to recognized interoperability systems and metadata exchange frameworks used in international carbon market infrastructure.

The registry is integrated with the Climate Action Data Trust ([CAD Trust](#)), a global meta-registry initiative designed to enhance transparency, avoid double counting, and facilitate standardized data exchange across registries. This integration enables structured metadata alignment and API-based interoperability for credit issuance, transfers, retirements, and project-level information.

The Registry Platform utilizes standardized serial number structures and structured metadata fields to ensure traceability and compatibility with international carbon market systems. Interoperability functions are implemented

through secure API-based data exchange protocols.

These interoperability provisions are publicly disclosed in:

- The [MRV Tool v2.0](#) (Section 18 – Registry integration and interoperability);
- The [ADC Tool v3.1](#) (Section 9.3 – Integration with external systems);
- The [Registry Handbook and Good Practices](#) documentation available on the BioCarbon Standard website.

The Programme does not rely on proprietary or non-standardized data exchange mechanisms and ensures that any registry interoperability or metadata synchronization operates within recognized transparency and integrity frameworks, without enabling cross-registry transfer of units.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q13. Does the programme Registry publicly display information... (<i>Paragraph 2.3.1</i>)	
a) ...on each batch of cancelled units?	<input checked="" type="checkbox"/> YES
b) ...in a machine-readable format (e.g., XLS, CSV) that is searchable and downloadable?	<input checked="" type="checkbox"/> YES
c) ...at no cost?	<input checked="" type="checkbox"/> YES
d) ...with no login credentials required?	<input checked="" type="checkbox"/> YES

Provide evidence of the registry features referred to in a) through d):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the programme Registry publicly display information on each batch of cancelled units?

Yes.

Under the BioCarbon Standard:

Retired units are Verified Carbon Credits (VCCs) permanently removed from circulation for final use (e.g., voluntary offsetting or CORSIA use), as regulated under Sections 16.8 and 21.4 of the SOP v2.01.

Cancelled units are VCCs administratively invalidated for specific programmatic reasons (e.g., double counting, migration, overestimation, or regulatory mandate), as regulated under Section 22 of the [SOP v2.01](#) and Section 9.2.5 of the [ADC Tool v3.1](#).

In the context of CORSIA terminology, units referred to as “cancelled” for offsetting purposes correspond functionally to retired units under the BioCarbon Standard, as both represent permanent removal from circulation and ineligibility for further transfer or use.

The Global CarbonTrace Registry publicly displays, at serial-number level, information for all units that are Retired and Cancelled. For each retirement or cancellation event, the public registry records and displays:

- Project name and ID
- Quantity of VCCs
- Serial number(s) or serial ranges
- Date of retirement or cancellation
- Unit status (retired or cancelled)
- Purpose of retirement (where applicable)
- Reason for cancellation (where applicable)
- Beneficiary/end-user (for retirements)

System controls ensure that:

- Retirement and cancellation are irreversible;
- Units are permanently deducted from the project’s available balance;
- Retired or cancelled serial numbers are system-locked and cannot be transferred, reused, or reactivated;
- All such serial numbers remain publicly visible in the registry interface.

The “Cancellation Register” referenced in the ADC Tool is implemented as a structured and publicly accessible registry function embedded within the public registry interface.

Accordingly, the programme registry publicly displays complete, transparent, and traceable information for all units permanently removed from circulation.

b) Does the programme Registry publicly display information in a machine-readable format (e.g., XLS, CSV) that is searchable and downloadable?

Yes. The BCR Standard requires that public-facing registry information be accessible and downloadable in structured digital formats.

Section 28 of the [BCR Standard v4.0](#) establishes that registry data shall be made available in machine-readable formats. This requirement applies to issuance, transfer, cancellation, and retirement records published through the Global Carbon Trace registry.

The [SOP v2.01](#) confirm that registry information is accessible through the public registry interface. Registry data are searchable and downloadable in structured formats consistent with programme transparency provisions.

c) Does the programme Registry publicly display information at no cost?

Yes. The BCR Standard requires that public-facing registry information be accessible free of charge.

Section 28 establishes that registry elements identifying unit status and related information are made publicly available at no cost. This includes information on issuance, transfers, cancellations, retirements, and project documentation.

The SOP confirm that registry information is accessible through the official website and registry platform in accordance with programme transparency requirements.

d) Does the programme Registry publicly display information with no login credentials required?

Yes. The BCR Standard requires that public-facing registry information be accessible without login credentials.

Section 28 establishes that registry information identifying unit status and associated records is made available without login requirements. This applies to issuance, transfer, cancellation, retirement data, and related project documentation.

These provisions confirm that registry information required under the Programme is publicly accessible without login credentials..

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q14. Does the machine-readable information on cancelled units contain discrete fields for each of the following, in respect of each batch of units (<i>please select</i>)? (<i>Paragraph 2.3.1</i>)	<input checked="" type="checkbox"/> YES
<input checked="" type="checkbox"/> Quantity of emission units cancelled	
<input checked="" type="checkbox"/> Start of serial numbers	
<input checked="" type="checkbox"/> End of serial numbers	

<input checked="" type="checkbox"/> Date of cancellation <input checked="" type="checkbox"/> Name of Programme (<i>if the Registry holds units from multiple Programmes</i>) <input checked="" type="checkbox"/> Unit type <input checked="" type="checkbox"/> Host country <input checked="" type="checkbox"/> Methodology <input checked="" type="checkbox"/> Start date of the activity's first crediting period <input checked="" type="checkbox"/> Vintage year of the unit or batch of units <input checked="" type="checkbox"/> CORSIA compliance period(s) for which each batch of units is eligible <input checked="" type="checkbox"/> Unique identifier of the registry account where the batch was cancelled <input checked="" type="checkbox"/> Beneficiary in whose name the unit was cancelled <input checked="" type="checkbox"/> Unique identifier of the registry account from which the cancellation was initiated <i>(if applicable)</i>	
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Provide evidence of the registry features referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Under the BioCarbon Standard, units designated as “retired” correspond functionally to “cancelled units” under CORSIA, as they are permanently removed from circulation and cannot be transferred, reused, or claimed again. Retirement events are recorded publicly and irreversibly in accordance with [SOP v2.01](#) (Section 16.7) and [ADC Tool v3.1](#) (Section 9.2.3).

The Global CarbonTrace Registry publicly provides structured, machine-readable information at serial-number level (including serial ranges) for each retirement event. The machine-readable dataset and associated Retirement Statement include discrete fields for:

- Quantity of emission units retired. Field: “Amount retired (VCC)”
- Start and end of serial numbers. Field: “VCC Serials” (full serial range)
- Date of retirement (cancellation for CORSIA purposes). Field: “Retirement date”
- Host country. Field: “Project country”
- Methodology. Field: “Methodology”
- Unit type. All units are “Verified Carbon Credits (VCC)” as designated at the top of the Statement
- Project / Activity sector. Field: “Project Activity (Sector)”
- Project identifier. Field: “Project ID”
- Beneficiary in whose name the unit was retired. Field: “To name – Tax ID” (retirement beneficiary)
- Unique identifier of the registry account from which retirement was initiated. Field: “Account Holder”
- Vintage year of the retired units. Field: “Vintage – Year (VCC)”
- Start date of the activity's first quantification period / Verification period. Field: “Verification period”

The Registry includes a structured registry field that records the applicable CORSIA compliance period(s) for each serial number or serial range. This information forms part of the machine-readable metadata and is used for eligibility tagging, reporting, and audit purposes in alignment with Annex 16, Volume IV and the Emissions Units Technical Manual (ETM).

All required cancellation-related data are available through the public registry interface and through machine-readable structured datasets generated by the Registry Platform, ensuring transparency, traceability, and consistency with CORSIA reporting requirements.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

PART 3: *Methods and assumptions: Additionality; Realistic and credible baselines; Clear Methodologies, Protocols, and Development Process; Scope Considerations; Quantification and MRV; Offset Credit Issuance and Retirement Procedures*

Criterion: Clear methodologies and protocols, and their development process

Q1. Provide *evidence*¹⁴ that the programme’s qualification and quantification methodologies and protocols are *in place and available for use* (i.e., finalized and not in “draft” form), including where the programme’s existing methodologies and protocols are publicly disclosed. (*Paragraph 2.1*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The BioCarbon Standard maintains a set of publicly available, approved methodologies and programme-level tools applicable to greenhouse gas (GHG) crediting activities under the Programme, as disclosed in the BCR Standard. Only methodologies that have been formally approved by the Programme may be used for project design, quantification, monitoring, and verification. Provisional, draft, or non-approved methodologies are not eligible for credit issuance.

Under the BAT v2.0, all approved methodologies are required to be structurally designed to ensure that their baseline determination rules systematically result in baseline scenarios set below business-as-usual (BAU) conditions.

Where methodologies are developed or adapted from external frameworks, including CDM-derived approaches, the Programme conducts a formal consistency review prior to approval to confirm conservative calibration and prevent structural overestimation of mitigation outcomes. Where necessary, recalibration of baseline provisions is required as a condition of approval.

All projects shall apply approved methodologies in full, together with any associated tools or data sources, and shall comply with all applicable requirements of the BioCarbon Standard, including provisions on additionality, baseline setting, permanence, monitoring, reporting and verification, safeguards, and avoidance of double counting.

For the purposes of this CORSIA re-application, the assessment scope is strictly limited to the methodologies explicitly identified in Appendix B – Programme Assessment Scope. Accordingly, only the following methodologies are submitted for assessment under this application:

- [BCR0001 – Afforestation, Reforestation and Revegetation \(ARR\)](#)
- [BCR0008 – Biomethanisation Plants Animal Manure Management for Renewable Energy, Heat Generation, and CH4 & N2O Mitigation](#)
- [BCR0009 – SOIL ORGANIC CARBON \(SOC\) stock increase by adding high organic content from anaerobic digestate](#)
- [BCR0010 – Improved Forest Management and Avoided Planned Forest Conversion \(IFM/APFC\)](#)
- [BCR0011 – Sustainable Biochar Production, Carbon Removal and Long-Term Storage](#)

Other sectors (CDM methodologies):

- [Energy](#)

¹⁴ For this and subsequent “evidence” requests, evidence should be provided in the text box (e.g., web links to documentation), and/or in attachments, as recommended in “SECTION II: INSTRUCTIONS—*Form Completion*”.

- [Waste](#)

The methodologies submitted under this application have been developed to ensure full alignment with the Core Carbon Principles (ICVCM) and the requirements of Annex 16, Volume IV, including the application of conservative baseline approaches, robust demonstrations of additionality, permanence safeguards, and transparent and verifiable monitoring, reporting and verification (MRV) procedures.

Other methodologies approved under the BioCarbon Standard are not submitted for assessment under this CORSIA re-application.

In support of methodology application and Programme implementation, the BioCarbon Standard also maintains a set of publicly available programme-level tools and guidance documents, including, inter alia:

- tools for identification of baseline scenarios and demonstration of additionality;
- permanence and reversal risk management tools;
- monitoring, reporting and verification (MRV) guidance;
- sustainable development and safeguards frameworks, including social and environmental safeguards;
- avoidance of double counting provisions;
- procedures for methodological development and approval; and
- conservative approaches to uncertainty management.

All approved methodologies, tools, and guidance documents are publicly accessible through the BioCarbon Standard documentation repository.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q2. Summarize the programme's process for developing further methodologies and protocols, including the timing and process for revision of existing methodologies, and indicate where this process is publicly disclosed. (*Paragraph 2.1*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The BioCarbon Standard has defined a process for developing and updating methodologies in the Methodology Development and Approval Procedure ([MD&A v2.0](#)).

New methodologies may be developed internally or proposed by external entities and shall undergo internal review, public consultation, and approval by the Technical Committee. Existing methodologies are reviewed at least every five years, or earlier if triggered by scientific updates or stakeholder input.

Section 7 (Need for Methodological Development) of the [MD&A v2.0](#) describes the circumstances under which the development of a new methodology may be initiated. In general, a new methodology may be considered where the proposed GHG activity type is not covered by any methodology approved under the BioCarbon Standard and where no applicable Clean Development Mechanism (CDM) methodology exists. The MD&A further explains that the initiation and development of a methodological document may be proposed by different actors, depending on who identifies the need or opportunity for a new methodology, and is subject to the procedures, technical review, and approval steps defined by the Program.

Section 8 of the MD&A outlines the steps for developing new methodologies (MD&A v2.0), including the submission of a Methodology Development Intention (MDI), public consultation, external review, BioCarbon's internal evaluation process, and methodology approval. Section 10 of the MD&A presents an indicative timeline for the methodology development and approval process (MD&A v2.0).

Moreover, section 15.3 (Development of Methodologies) of the [SOP v2.01](#) outlines the conditions under which new methodologies can be proposed and approved. When a need is identified, a draft is developed, approved by Management and the Technical Committee, then opened for 30 days of public consultation. After incorporating feedback, the methodology undergoes a final review and approval.

Section 10 (Methodological Documents) of the [BCR Standard](#) covers updates to existing methodologies. Revisions may occur at any time based on scientific evidence, with a maximum interval of five years. Updated versions are issued with new version numbers.

The [MD&A](#) document provides the elements and procedures for developing and evaluating methodologies, including procedures for reviewing and approving methodological documents and tools that ensure the conditions set by BioCarbon, consider best practices and ensure the scientific and technical basis needed for climate action and the carbon markets.

The development and approval of the methodologies include a review process to assess the consistency of the methodological developments with the BioCarbon Standard to meet the requirements for quality, integrity, and transparency in the development of methodologies at BioCarbon.

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Criterion: Scope considerations

Q3. What level of activities are allowed under the programme (e.g., project based, programme of activities, jurisdiction-scale)? Please indicate where the programme (a) defines and (b) publicly discloses the level(s) at which activities are allowed under the programme: (*Paragraph 2.2*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The BioCarbon Standard allows the certification of GHG mitigation activities at the project level, including both individual project-based activities and grouped projects. Currently, jurisdictional-scale activities (e.g., jurisdictional REDD+ or policy-level interventions) are not eligible under BioCarbon (Scope of the BCR Standard).

In this sense, the BioCarbon Standard certifies project-based mitigation activities, which constitute the primary unit of certification. All eligible activities shall be implemented within a defined geographic boundary and comply with strict requirements for additionality, baseline determination, permanence, leakage prevention, and monitoring, as established in approved methodologies and program tools.

However, for the purposes of this CORSIA re-application, the assessment scope is limited to the AFOLU methodologies listed in Appendix B.

a) Where the programme defines the activity levels allowed

The [BCR Standard v4.0](#) defines that the Programme applies to project-based activities. Section 7 establishes that the Programme provides for the registration of mitigation activities at the project level and under grouped projects, subject to specific eligibility conditions (BCR Standard v4.0, Section 7).

The BCR Standard v4.0 describes project-level eligibility and registration requirements, under which projects are required to submit a Project Document and supporting evidence as part of the validation and registration process. This confirms that the Programme is structured around individual project activities rather than abstract programmatic units (BCR Standard v4.0, Section 7; Section 24; Annex A).

The [SOP v2.01](#) (Section 16) reinforce this project-based structure. Section 16 “Project cycle” defines the operational steps for project registration, validation, verification, issuance and updates, all of which refer to project-level activities. Section 23.1 “Website” confirms that the Programme website provides access to “the BioCarbon Programs (including the BioCarbon Standard), tools and applicable methodologies” as well as “publicly available program documents and technical guidance”, which include the scope and activity-level requirements.

The [MD&A v2.0](#) (Section 5) also confirms in Section 6 that methodologies are designed for “project or initiative-level application” and do not include programme-of-activities or jurisdictional scales.

b) Where the programme publicly discloses the activity levels allowed

The Programme publicly discloses public information including permitted activity levels through the BioCarbon Standard website and its published programme documents (BCR Standard v4.0, Section 28.1.1(a)).

These documents describe and publicly disclose that the BioCarbon Standard applies to project-level activities, and no provisions are defined or disclosed for jurisdictional-scale activities or programme-of-activities structures.

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q4. Please indicate where the programme (a) defines, and (b) publicly discloses, the eligibility criteria for each type of offset activity (e.g., methodology applicability conditions; which sectors, project types, and geographic locations are covered) (*Paragraph 2.2*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The Programme defines and publicly discloses the eligibility criteria for offset activities through the BCR Standard and related procedures.

(a) Where the Programme defines eligibility criteria

The [BCR Standard v4.0](#) defines the sectors, project types, and geographic scope eligible under the Programme. Section 7 and 11.2 “Scope and Project location” states that the Programme applies to “projects and initiatives that take place within the geographical boundaries of a Host Country” and may be implemented in any country. It also specifies that activities shall comply with the applicable methodologies, tools, and programme rules.

Section 11 “General Requirements” defines core eligibility criteria applicable to all project types. It requires project holders to demonstrate “full compliance with the eligibility conditions established in the applicable methodology, including geographic applicability, land cover criteria, legal context, and safeguards” (BCR Standard v4.0, Section 11).

Section 11.1 (“Project types and eligible activities”) lists the sectors and activity types eligible under the Programme and specifies that eligible activities apply methodologies from Agriculture, Forestry and Other Land Use (AFOLU), Energy, Transportation, and Waste Handling and Disposal. AFOLU encompasses land-based mitigation activities such as afforestation, reforestation, revegetation, and other land-use change and management activities. Energy includes “renewable energy and energy efficiency” activities. Transportation includes “fuel switching and other emission reduction measures”. Waste includes “solid, liquid, industrial, household and mixed waste management” (BCR Standard v4.0, Section 11.1)

Eligibility is also defined at the methodological level. Each BioCarbon methodology includes an “Applicability Conditions” section describing eligible project types, activity features, boundaries, excluded activities, and sector-specific conditions. These documents form part of the Programme’s normative framework.

(b) Where the Programme publicly discloses eligibility criteria

Eligibility criteria are publicly disclosed through the Programme’s published standards, methodologies, and procedures.

Section 28.1.1 (a) “Public Disclosure of Program Information” of the BCR Standard v4.0 states that “BioCarbon website and registry platform provide free and unrestricted public access to key documentation. This includes all eligibility criteria described in Sections 4, 11, and 24 of the BCR Standard, as well as methodological applicability conditions.

The SOP v2.01, Section 23.1 “Website”, states that the Programme website provides public access to “the BioCarbon Programs (including BioCarbon Standard), tools and applicable methodologies”, “publicly available program documents”, and the entire set of “program rules”. This includes all eligibility criteria for offset activities.

The [MD&A v2.0](#) Section 8.5 and Section 11.5 confirms that all approved methodologies, including their applicability conditions and eligible project types, are published on the Programme website and made available for public consultation and use.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Criterion: Offset credit issuance and retirement procedures (Continued)

Q5. Does the programme have in place procedures defining... (<i>Paragraph 2.3</i>)	
a) ...the length of crediting period(s)?	<input checked="" type="checkbox"/> YES
b) ...whether crediting periods are renewable?	<input checked="" type="checkbox"/> YES
c) Are these procedures publicly disclosed?	<input checked="" type="checkbox"/> YES

Provide evidence of the procedures referred to in a) and b), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the programme have in place procedures defining the length of crediting period(s)?

Yes. Section 11.5 of the [BCR Standard v4.0](#) states that “The project length is the number of years from the project start date that project activities will be maintained. The project length is made up of the project quantification periods” and requires project holders to “define the project length of the GHG project” and to “select the type of quantification period (fixed or renewable), where applicable” (BCR Standard v4.0, Section 11.5)

Quantification periods vary by sector: AFOLU may use 40-year fixed period; REDD+ projects there is a maximum length of 60 years: and energy/waste use 7-year twice renewable or 10-year fixed periods. The Programme defines procedures for determining the length of quantification periods, referred to as quantification periods, in Section 11.5 “Project length and quantification periods” of the [BCR Standard v4.0](#).

b) Does the programme have in place procedures defining whether crediting periods are renewable?

Yes. The Programme defines whether crediting periods (quantification periods) are renewable in Section 11.5 “Project length and quantification periods” of the [BCR Standard v4.0](#).

Section 11.5 states that “The project length is made up of the project quantification periods” and that project holders shall “select the type of quantification period (fixed or renewable), where applicable” (BCR Standard v4.0, Section 11.5)

These provisions define when quantification periods are renewable under the Programme.

c) Are these procedures publicly disclosed?

Yes. The procedures defining the length and renewability of crediting periods (quantification periods) are publicly disclosed through the Programme’s published rules and documentation.

Section 28.1.1(a) “Public information” of the [BCR Standard v4.0](#) states that “BioCarbon ensures public access to all relevant documentation, including program rules, methodologies, tools, procedural manuals, and governance decisions” (BCR Standard v4.0, Section 28.1.1(a)). This includes Section 11.5 “Project length and quantification periods”, which defines fixed and renewable quantification periods for all eligible project types and is part of the publicly available BCR Standard.

The [SOP v2.01](#), Section 23.1 (Website) further specifies that the Programme website provides access to “the BioCarbon Programs (including BioCarbon Standard), tools and applicable methodologies” and other “publicly available program documents and technical guidance”.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Criterion: Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional

Q6. Does the Programme have procedures in place to ensure, and to support activities to analyze and demonstrate, legal or regulatory additionality ¹⁵ ?	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. All projects shall demonstrate legal/regulatory additionality using the BioCarbon [Additionality Tool \(BAT 2.0\)](#). Conformity Assessment Bodies (CABs) validate legal compliance and additionality. The Programme has procedures to demonstrate legal or regulatory additionality, defined in the [BCR Standard](#) and the [BAT v2.0](#).

Section 11.6 “Additionality” of the [BCR Standard v4.0](#) requires project holders to demonstrate additionality. The Tool requires that project holders shall apply the BAT 2.0 and that only mitigation outcomes “*that go beyond what would occur under a conservative business-as-usual scenario in the absence of carbon credit incentives*” may be credited (BCR Standard v4.0, Section 11.6)

The legal and regulatory dimension of additionality is defined in Section 11.7 “Compliance with laws, statutes and other regulatory frameworks”, which states that “the GHG project shall demonstrate conformity with all relevant local, regional, national or supranational statutes and regulations” and requires project holders to maintain a documented procedure to “identify relevant legislation, and regulations access them on an ongoing basis, demonstrating that it has a process for periodically reviewing compliance” (Section 11.7). This distinction between legal compliance and credited mitigation supports the legal/regulatory additionality assessment (BCR Standard v4.0, Section 11.7)

The [BAT v2.0](#) provides the detailed procedure to conduct the legal/regulatory additionality test; in this way each alternative scenario identified in Sub-step 1a shall be assessed for consistency with legally binding and enforceable regulations within the applicable geographic area. Procedural assurance for legal/regulatory additionality is further

¹⁵ Legal or regulatory additionality means that the programme’s carbon offsets represent greenhouse gas emissions reductions or carbon sequestration or removals that exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate

provided through validation ([BAT v2.0](#), Sub-step 1b: Consistency with mandatory laws and regulations, and Section 6 Definitions)

Furthermore, all BioCarbon methodologies include an “Applicability” or “Additionality” section requiring project holders to apply the [BAT v2.0](#) in full, together with any sector-specific applicability conditions contained in the methodology. These methodological provisions ensure that all project types use the same programme-defined additionality procedures.

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q7. Identify one or more of the methods below for which the programme has procedures in place to ensure, and to support activities to analyze and demonstrate, that credited mitigation is additional; which can be applied at the project- and/or programme-level: (*Paragraphs 3.1, and 3.1.2 - 3.1.3*)

- Barrier analysis
- Common practice / market penetration analysis
- Investment, cost, or other financial analysis
- Performance standards / benchmarks

Summarize and provide evidence of the policies and procedures referred to above, including describing any/all additionality rules/policies as well as analyses and test types that are utilized under the programme:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The Programme has procedures for all the methods selected. These procedures are defined in the [BCR Standard v4.0](#) and the [BAT v2.0](#), which provide the step-wise requirements for demonstrating additionality.

The [BAT v2.0](#) provides the required procedures for barrier analysis, which is the Step 2 of the additionality assessment. Barriers may include but are not limited to financial, technological, institutional and information and awareness barriers. (BioCarbon Additionality Tool v2.0, Step 2)

The BioCarbon Additionality Tool (BAT v2.0), Step 4. Common Practice Analysis establishes the mandatory procedure for all project types and serves as a credibility check to complement the barrier and/or investment analysis. The applicable measure and scope of comparison shall be defined and the market penetration for similar activities determined. Section Step 4 states that “Step 4 (Common Practice Analysis) is mandatory in all cases”. ([BAT v2.0](#), Section 8 and Step 4)

The BioCarbon Additionality Tool, Step 3. Investment Analysis describes the procedures for financial analysis where two types of analysis can be performed: investment comparison or benchmark analysis; for either option a financial indicator shall be selected and calculated within a sensitivity analysis. ([BAT v2.0](#), Step 3)

The Tool requires a “transparent, conservative, and reproducible approach” and documentation of “all relevant input data, assumptions, and results” in a traceable spreadsheet (General Requirements).

Financial indicators allowed include “Internal Rate of Return (IRR), Net Present Value (NPV), Payback period, and Levelized cost of service or production” (Eligible Analysis Options).

The [BAT 2.0](#) includes a performance benchmark pathway through financial benchmarks. The Tool specifies that project holders “may apply these payback benchmarks directly, without the need to provide additional justification, provided that the project activity clearly falls within the listed category” (Note in Table).

The BCR Standard v4.0, Section 11.6 “Additionality”, states that project holders shall ensure that mitigation outcomes “exceed any greenhouse gas reductions or removals that are required by law, regulation, or legally binding mandate” and “go beyond what would occur under a conservative business-as-usual scenario”.

Section 11.7 “Compliance with laws, statutes and other regulatory frameworks” requires project holders to demonstrate conformity with relevant laws and maintain procedures to identify and review legal requirements regularly (BCR Standard v4.0, Section 11.7)

The VVM v3.0, Section 9.7, requires that CABs “assess the additionality demonstration provided by the project holder and verify compliance with each applicable test” before validation and verification reports can be issued.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q8. If the Programme provides for the use of non-traditional or new additionality analysis/tests (*i.e.* method(s) *not* listed in Q7 above and *not* a positive list per Q10 below), describe the alternative procedures and how they ensure that activities are additional: (*Paragraph 3.1*)

A. Information reflecting the current state of the programme and its documentation (*i.e.*, as of the time that this form was completed):

N/A. The Programme does not use any additionality analysis or test outside the methods listed in Question 7 or maintain positive lists of eligible project types, as indicated in the Scope (section 4) of the [BAT v2.0](#). All additionality procedures are defined in Section 11.6 of the [BCR Standard v4.0](#) and in the [BAT v2.0](#), which require the application of barrier analysis, common practice analysis, investment or financial analysis, and performance benchmark options. The Programme does not provide or apply any non-traditional, alternative, or supplemental additionality methods.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q9. For activities that use the additionality tests/analysis/methods listed in Q7 and/or Q8 above, is additionality and baseline-setting... (<i>Paragraph 3.1</i>)	
a) assessed by an accredited and independent third-party verification entity, including for activities that use non-traditional or new additionality tests/analysis/methods?	<input checked="" type="checkbox"/> YES
b) reviewed by the programme?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (*i.e.*, as of the time that this form was completed):

Independent Conformity Assessment Bodies (CABs) shall validate additionality, baseline, and monitoring plan alignment.

a) For activities that use the additionality tests/analysis/methods listed in Q7 and/or Q8 above, additionality and baseline-setting is assessed by an accredited and independent third-party verification entity, including for activities that use non-traditional or new additionality tests/analysis/methods.

Yes. Additionality and baseline-setting are assessed by accredited and independent third-party entities under the Programme ([BCR Standard v4.0](#), Section 22 and section 23).

The [VVM v3.0](#) sets out the procedural and competency requirements relevant to the assessment of additionality under the BioCarbon Standard. In particular, Section 8.1 requires Conformity Assessment Bodies (CABs) to operate in an independent, reliable, non-discriminatory, and transparent manner, in compliance with applicable legislation, and specifies that the scope of validation or verification includes the assessment of the baseline scenario and additionality. Section 9.7 requires that validation and verification activities be fully documented, including findings related to the assessment of the project’s additionality demonstration.

Moreover, the SOP v2.01 establish in Section 16.2 that validation and verification processes are carried out by an independent and accredited Conformity Assessment Body (CAB), in accordance with applicable legislation and the requirements of the BioCarbon Standard.

As part of the validation and verification scope, the CAB assesses the demonstration of additionality in accordance with the applicable methodology and the BioCarbon additionality requirements, as set out in the SOP (including Section 16.4)

All additionality methods applied under the Programme are those defined in the [BCR Standard v4.0](#) and the [BAT v2.0](#). The Programme does not use non-traditional or alternative methods outside those listed in Question 7 (BAT v2.0, Section 8)

All BioCarbon methodologies include an “Applicability” and/or “Additionality” section that requires project holders to apply the BAT in full, together with any sector-specific applicability conditions specified in the methodology. The Conformity Assessment Body (CAB) shall conduct a complete and independent assessment of the project’s application of the Tool as indicated in the [MD&A v2.0](#) (MD&A v2.0, Section 6.1).

b) For activities that use the additionality tests/analysis/methods listed in Q7 and/or Q8 above, is additionality and baseline-setting reviewed by the programme?

Yes. Additionality and baseline-setting are reviewed by the Programme as part of the registration and issuance processes.

Section 16.4.2 “Review and assessment” of the [SOP v2.01](#) requires the Programme to review all submitted documentation prior to registration, this includes review and evaluation of the validation report and the validation opinion, which is performed by the Technical Committee. The document outlines that once the review of the completeness and consistency of the documents provided by the Project Holder has been completed, the technical committee of BioCarbon carries out an assessment. It assesses whether the Project, as well as the validation or validation/verification process, complies with the requirements of the BioCarbon Standard. This review includes the additionality demonstration and the baseline contained in the Project Document.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

Q10. If the programme designates certain activities as automatically additional (e.g., through a “positive list” of eligible project types)(<i>Paragraph 3.1</i>):	
a) Are the criteria for such positive lists conservative?	<input type="checkbox"/> YES
b) Are these criteria publicly disclosed?	<input type="checkbox"/> YES
c) Does the Program provide clear evidence on how each activity included on a positive list was determined to be additional?	<input type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures for determining the automatic additionality of

activities, including a) the criteria used to determine additionality and how these are conservative, b) their availability to the public, and c) how item on the list was determined to be additional, in line with the criteria:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

N/A

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

Criterion: Are based on a realistic and credible baseline

Q11. Are procedures in place...	
a) ...to ensure that <i>methods of developing baselines</i> , including modelling, benchmarking or the use of historical data, use assumptions, methodologies, and values do not over-estimate mitigation from an activity? (<i>Paragraph 3.2.2</i>)	<input checked="" type="checkbox"/> YES
b) ...requiring activities to ensure and demonstrate that emissions baselines are set in a conservative way and below business-as-usual emission projections? (<i>Paragraph 3.2.4</i>)	<input checked="" type="checkbox"/> YES
c) ...requiring any non-traditional baselines (e.g., sector-wide performance benchmarks or standards, which do not rely on business-as-usual analysis) to deliver and demonstrate equivalently conservative and below business-as-usual outcomes? (<i>Paragraph 3.2.4</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in (a) to (c) above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Are procedures in place to ensure that methods of developing baselines, including modelling, benchmarking or the use of historical data, use assumptions, methodologies, and values do not over-estimate mitigation from an activity?

Yes. Baselines shall apply conservative parameters and avoid overestimation as indicated in the [BAT v2.0](#). In line with the BCR Standard, and as operationalized through the BAT v2.0, baseline scenarios are required to reflect conservative and realistic conditions in order to avoid any overestimation of mitigation outcomes (BAT v2.0, Section 3). All projects developed under the BioCarbon Standard shall demonstrate and document that baselines are established using realistic and conservative assumptions, parameters, and models. The use of historical data, benchmarking, or modelling shall reflect conditions that would plausibly occur in the absence of the mitigation activity and shall not result in the overestimation of emission reductions or removals. Moreover, all assumptions applied in the baseline scenario shall be evidence-based, transparent, and aligned with sectoral best practices. Where uncertainty exists, project holders are required to adopt the most conservative values or scenarios to ensure environmental integrity. (BAT v2.0, Section 7).

All methodologies under the BioCarbon Standard require project holders to apply the BAT, the MRV Tool, the Uncertainty Tool, and the Permanence and Risk Management Tool. These instruments establish that all baseline parameters shall use conservative values, realistic assumptions, and verifiable evidence (MRV Tool v2.0, Section 9)

The [MRV Tool v2.0](#) requires a conservative approach for all quantified data and instructs project holders to use the most conservative credible value when uncertainty exists. It also requires full transparency, traceability, and justification of all assumptions and parameters, as well as the adoption of conservative assumptions in cases of limited data or high variability (MRV Tool v2.0, Section 9). All methodologies (ARR and IFM/APFC

methodologies) require conservative baseline selection, the use of IPCC-compliant models, and justification of all assumptions in order to promote accuracy, transparency and conservatism, preventing any over-estimation of mitigation results and ensuring that reported results are realistic and credible (MD&A v2.0, Section 6)

Across all methodologies, the [Uncertainty Tool v1.0](#) aims to provide an accurate and conservative quantification of mitigation outcomes to ensure that all Verified Carbon Credits (VCCs) issued by the programme are based on robust data and transparent assumptions (Uncertainty Tool v1.0, Section 1). It requires deduction of emission reductions when uncertainty exceeds thresholds, ensuring no potential over-estimation enters crediting (Uncertainty Tool v1.0, Section 11.2)

b) Are procedures in place requiring activities to ensure and demonstrate that emissions baselines are set in a conservative way and below business-as-usual emission projections?

Yes. The [BCR Standard v4.0](#) requires that all VCCs be issued only against a realistic, credible, and conservative baseline that reflects the most plausible emissions in the absence of the project and explicitly states that baselines shall avoid any overestimation of mitigation results (BCR Standard v4.0, Section 12.1.1). All baselines shall result in emission levels lower than business-as-usual (BCR Standard v4.0, Section 12.2).

The Tool also requires evidence-based assumptions and rejects baseline options that rely on optimistic projections or unsubstantiated trends (BAT v2.0, Section 7).

The MRV Tool v2.0 requires transparent documentation, traceability, and the use of conservative parameters in all baseline calculations, including the application of uncertainty deductions when data variability is high (MRV Tool v2.0, Section 9).

Finally, the VVM v3.0 requires independent third-party verifiers to confirm that the baseline complies with all methodological requirements and that all assumptions, data and parameters are conservative before any verification statement can be issued (VVM v3.0, Section 9.2).

Under the [BAT v2.0](#), all approved methodologies under the BioCarbon Standard are required to be structurally designed to produce baseline outcomes that are set below business-as-usual (BAU) conditions. This structural requirement applies at the methodological level and is a condition for methodology approval and continued applicability.

c) Are procedures in place requiring any non-traditional baselines (e.g., sector-wide performance benchmarks or standards, which do not rely on business-as-usual analysis) to deliver and demonstrate equivalently conservative and below business-as-usual outcomes?

Yes. Standardized baselines and performance benchmarks shall also meet conservativeness and uncertainty requirements (MD&A v2.0, Section 6).

The Methodology Development and Approval Procedure v2.0 requires all methodologies to apply conservative assumptions, reference the BAT, and ensure that baseline parameters remain aligned with the programme's conservativeness rules for baseline-setting, regardless of whether a methodology uses project-specific or standardized approaches. It requires methodologies to incorporate uncertainty assessment, conservative parameter selection, and evidence-based justification for all baseline values (MD&A v2.0, Section 6.1)

The BAT v2.0 applies to all methodologies and project types and requires the selection of a conservative baseline scenario, including in cases where alternative baseline types or performance-based benchmarks are used. The Tool specifies that all baseline options shall be evaluated and selected using the most conservative credible alternative (BAT v2.0, Step 5).

The BioCarbon Additionality Tool further safeguards environmental integrity by requiring that baseline emissions or removals are not overestimated relative to realistic business-as-usual (BAU) conditions.

The [VVM v3.0](#) requires Conformity Assessment Bodies to review the full application of the applicable methodology and all programme tools, including baseline-related procedures, and to confirm that baseline assumptions comply

with methodological and programme requirements for conservativeness (VVM v3.0, Section 9.7)

B. Any planned/forthcoming changes, including their expected timelines (if none, "N/A"):

N/A

Q12. Are procedures in place for activities to respond, as appropriate, to changing baseline conditions that were not expected at the time of registration? (Paragraph 3.2.3)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The BioCarbon Standard contains explicit provisions requiring baseline reassessment when unexpected changes occur after registration that invalidate original assumptions.

The [BCR Standard v4.0](#), Section 12.4 (Baseline reassessment), establishes that project holders shall reassess the baseline scenario whenever significant changes occur in national or sectoral policies, technological conditions, scientific understanding, or other relevant external factors. Baseline scenarios shall also be reassessed or updated if significant changes arise during the quantification period that were not anticipated at the time of registration. Examples include new laws or regulations, shifts in market conditions, technological transformation, or policy interventions that materially affect baseline assumptions.

Project holders are required to monitor for such changes and report them to BioCarbon. Where a baseline update is warranted, the revised baseline shall be validated by a Conformity Assessment Body and applied prospectively.

The Methodology Development and Approval Procedure requires methodologies to include provisions for reassessment of baseline parameters at the beginning of each new quantification period and to apply the Baseline and Additionality Tool (BAT) for baseline identification. Methodologies shall reference this Tool, which requires identification of realistic alternative scenarios and selection of a baseline scenario based on current data and sectoral context.

The [MRV Tool v2.0](#) requires project holders to apply updated data, parameters, or factors where conditions affecting monitored values or baseline assumptions change. Monitoring Reports shall include documentation of updated parameters and equations used for quantification, including those related to baseline emissions, and all monitored data shall be documented, traceable, and supported by evidence.

B. Any planned/forthcoming changes, including their expected timelines (if none, "N/A"):

N/A

Q13. Are procedures in place to ensure the public disclosure of baselines and underlying assumptions? (Paragraph 3.2)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred above.:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The BioCarbon Standard establishes binding requirements to ensure public disclosure of baseline scenarios and all underlying assumptions.

The [BCR Standard v4.0](#), Section 12.2, requires that baseline methodologies be applied using transparent methods and that all assumptions, parameters, data sources, and justifications be documented. These requirements apply to all project types and form part of the validation and verification framework.

Section 28.1 of the BCR Standard establishes that relevant project documentation is made publicly accessible through the Programme registry. This includes Project Documents (PDs), Monitoring Reports (MRs), and Validation and Verification Reports (VVRs), which contain baseline descriptions, data sources, equations, parameter values, and technical justifications.

The [MRV Tool v2.0](#) requires that Monitoring Reports include supporting calculations, input data, updated parameters, and explanations of deviations. Registry-level disclosure ensures that baseline-related information remains accessible across verification cycles.

The [SOP v2.01](#) confirm that the BioCarbon website and registry platform provide public access to programme documents, methodologies, and project-level documentation, including PDs, MRs, and VVRs that contain baseline information.

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q14. Please provide any additional information on how the programme ensures that all offset credits are issued against realistic, defensible, and conservative baseline estimations of emissions, including how “conservativeness” and “below business-as-usual” are defined and ensured in practice.

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Mitigation is credited only when additionality, conservative baseline-setting, uncertainty deductions, leakage mitigation, permanence requirements, and independent verification have been satisfied.

The [BCR Standard v4.0](#) requires that baselines be constructed using defensible methods such as historical data, sectoral benchmarks, or modeled projections, applying transparent and conservative assumptions that do not overestimate mitigation. Baselines shall reflect the most credible scenario of emissions or removals in the absence of the project. All assumptions, parameters, data sources, and justifications shall be documented as part of the Project Document and are subject to public disclosure.

The [BAT v2.0](#) establishes that, as a condition of credit issuance, the baseline scenario resulting from application of an approved methodology shall be quantitatively demonstrated to be set below the business-as-usual level of emissions or removals. “Below business-as-usual” is operationalized through identification of realistic alternative scenarios and selection of the most credible baseline that reflects what would occur in the absence of the project activity. The demonstration shall be supported by verifiable data and transparently documented.

The [MD&A v2.0](#) requires that each approved methodology incorporate conservative baseline-setting provisions and avoid overestimation of mitigation results. Methodologies shall reference applicable programme tools, including the BAT and [Uncertainty Management Tool v1.0](#).

Conservativeness is further ensured through quantitative uncertainty assessment. The Uncertainty Management Tool requires calculation of a two-sided 90 percent confidence interval and mandates deductions where the relative half-width exceeds defined thresholds. Credits are rounded down to avoid over-crediting.

The BCR Standard also requires periodic baseline reassessment where significant changes occur in national or sectoral policies, technological conditions, market context, or scientific understanding. Where changes invalidate original assumptions, baselines shall be reassessed and, if updated, validated by an accredited Conformity Assessment Body and applied prospectively.

Finally, the [VVM v3.0](#) requires independent CABs to assess the accuracy and validity of baseline assumptions, methodological application, uncertainty treatment, and conservative adjustments prior to issuance. Credits are issued only after successful ex-post verification of monitored mitigation results.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

<p>Q15. Are procedures in place requiring that the renewal of a crediting period includes a re-evaluation of the baseline, procedures and assumptions for quantifying, monitoring, and verifying mitigation, including the baseline scenario? (<i>Paragraph 3.3.4</i>)</p>	<p><input checked="" type="checkbox"/> YES</p>
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. Renewal of a quantification period under the BioCarbon Standard requires revalidation, baseline reassessment, and review of methodological and monitoring assumptions.

The BCR Standard v4.0, Section 12.2.1, requires that baseline reassessment occur at the time of quantification period renewal. All project types shall reassess the baseline scenario, the applied methodology version, and additionality conditions, regardless of the selected quantification period. This reassessment includes determining whether the original baseline remains valid under current national, sectoral, technological, or market conditions and whether revised data, parameters, or applicability conditions require updates.

Section 11.5.1 further requires that the validity of the original baseline scenario be assessed at renewal, including review of relevant new policies and circumstances. Where the original baseline is no longer valid, it shall be updated to reflect current conditions.

Renewal also requires submission of an updated Project Document, including revised baseline information, estimated emission reductions or removals, and monitoring plan. The updated documentation shall undergo validation by an accredited Conformity Assessment Body. Validation at renewal includes assessment of correct application of the approved methodology, continued validity or revision of the baseline scenario, and estimation of mitigation outcomes for the new quantification period.

These provisions ensure that, at each renewal, baseline assumptions, methodological application, and associated quantification and monitoring procedures are formally reassessed and independently validated before continuation of crediting.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

<p>Q16. Do the procedures in Q15 above also apply to activities that wish to undergo verification but have not done so within the programme’s allowable number of years between verification events?</p>	<p><input checked="" type="checkbox"/> YES</p>
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Summarize and provide evidence of the policies and procedures referred to above, including identifying the allowable number of years between verification events:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form

was completed):

Yes. The same reassessment and verification requirements apply where verification occurs after the allowable interval. However, mitigation generated during unverified periods may be deemed ineligible for credit issuance.

The [BCR Standard v4.0](#) establishes maximum intervals for verification: AFOLU activities shall undergo verification at least once every five years, and non-AFOLU activities at least once every three years. Where these timelines are not respected, associated emission reductions or removals may be considered ineligible for issuance unless otherwise justified and formally accepted in accordance with programme procedures.

The Standard does not prohibit a project from undergoing verification after exceeding the allowable interval. However, any such verification shall apply the full verification scope, including review of monitored data, baseline validity, methodological application, and any material changes in assumptions, boundaries, or technologies.

Section 22.4 of the BCR Standard requires the Conformity Assessment Body to review material changes affecting the project and to assess reported emissions in both the baseline scenario and the project scenario. This entails reassessment of baseline assumptions and quantification procedures as part of the verification process.

The [MRV Tool v2.0](#) reiterates that where verification is not completed within the allowable timeframe, emission reductions or removals generated during the unverified interval may be disqualified from credit issuance unless formally justified and accepted under programme rules.

Accordingly, where a project undergoes verification after exceeding the allowable interval, the same procedural requirements described in Q15 apply, including reassessment of baseline-related assumptions and methodological conditions. Eligibility of mitigation outcomes remains contingent upon compliance with verification timing and programme requirements.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q17. Please provide any additional information to demonstrate how the procedures described under **Questions 5 to 16 above** provide a reasonable assurance exceed any greenhouse gas reductions or removals that would otherwise occur: (*Paragraph 3.1*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The BioCarbon Standard provides reasonable assurance that credited mitigation exceeds what would otherwise occur through a layered control framework combining additionality testing, conservative baseline-setting, uncertainty deductions, periodic reassessment, and independent third-party verification.

Additionality is defined at the programme level. Section 11.6 of the [BCR Standard v4.0](#) requires that credited mitigation outcomes exceed any reductions required by law and go beyond what would occur under a conservative business-as-usual scenario in the absence of carbon credit incentives. The [BAT 2.0](#) operationalizes this requirement by requiring identification of realistic alternative scenarios and selection of the most plausible without-project scenario as the baseline. Only mitigation demonstrated to exceed that scenario is eligible for crediting.

Baseline conservativeness is embedded in both methodology design and project-level application. The BCR Standard requires baselines to be constructed using transparent and defensible methods and to avoid overestimation of mitigation. Where uncertainty exists, conservative parameter selection is required. Methodologies shall incorporate these safeguards as part of their approval conditions.

Quantitative conservativeness is reinforced through uncertainty management. The BCR Standard and [Uncertainty Management Tool v1.0](#) require statistical assessment using a two-sided 90 percent confidence interval, mandatory deductions where relative uncertainty exceeds defined thresholds, and rounding down of final credit quantities.

These mechanisms structurally prevent over-crediting even where measurement variability exists.

Baseline and additionality conditions are not static. Section 12.2.1 requires reassessment of the baseline scenario, methodology version, and additionality conditions at renewal and whenever significant changes occur. This prevents baselines from exceeding realistic business-as-usual trajectories as market, policy, or technological conditions evolve.

The Baseline and Additionality Tool ([BAT v2.0](#)) further operationalizes this requirement by requiring that baseline scenarios be established using realistic and conservative assumptions supported by historical data, benchmarks, or modeled projections reflecting plausible conditions in the absence of the project. Where uncertainty exists in baseline parameters, the most conservative credible values shall be applied. The Tool requires selection of the most plausible without-project scenario and ensures that the resulting baseline yields a conservative estimate of net emission reductions or removals.

All of these elements are subject to independent validation and verification. Conformity Assessment Bodies are required to assess the additionality demonstration, baseline validity, methodological application, conservative adjustments, and monitored mitigation results prior to issuance. Credits are issued only after successful ex-post verification of achieved mitigation outcomes.

Taken together, these provisions provide reasonable assurance that credited emission reductions or removals represent mitigation that exceeds what would otherwise occur under a realistic and conservative business-as-usual scenario, supported by documented assumptions, quantitative safeguards, and independent third-party review.

In aggregate, these provisions show that the programme:

- defines additionality and baseline rules so that credited outcomes exceed what would occur under a conservative business-as-usual scenario;
- requires realistic and conservative baselines, with conservative selection among alternatives and uncertainty deductions;
- mandates periodic reassessment of baselines and additionality conditions; and
- subjects all of this to independent third-party validation and verification that explicitly confirms that emission reductions or removals “exceed those that would otherwise occur in a conservative, business-as-usual scenario” (BCR Standard v4.0).

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

PART 4: Permanence and Leakage

Criterion: Permanence

Q1.a) List all emissions sectors (if possible, activity types) supported by the Programme that present a potential risk of reversal of emissions reductions, avoidance, or carbon sequestration:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

According to Annex A of the BCR Standard v4.0, a reversal is defined as a situation in which net mitigation results become negative in any monitoring period. A reversal occurs when the combined effect of project emission reductions or removals and associated leakage results in negative net mitigation outcomes. The magnitude of a reversal is calculated as the difference between the current cumulative net mitigation results of the project and the

cumulative net mitigation results recorded at the previous verification period (BCR Standard v4.0, Annex A).

The BioCarbon Standard recognizes that reversal risk may arise in AFOLU activities and in any other sector where stored carbon stocks or mitigation outcomes may be subject to loss or invalidation over time. In accordance with Section 14.2 of the BCR Standard v4.0, any project activity generating emission reductions or removals that may be exposed to reversal risk shall comply with the program's permanence requirements.

Project holders shall conduct a risk assessment prior to credit issuance and shall establish and implement a permanence management plan proportionate to the identified risk. This plan shall include risk identification, evaluation of likelihood and potential magnitude, mitigation measures, monitoring provisions, and compensation mechanisms where applicable. Compensation measures include mandatory contributions to a buffer reserve, as defined in the Permanence and Risk Management Tool v2.1, ensuring that any verified reversal is fully compensated in accordance with program rules.

As specified in Section 4 of the Permanence and Risk Management Tool v2.1, activities that may present potential reversal risk include AFOLU activities (e.g., REDD+, ARR, IFM, peatland conservation and restoration, and other land-use activities involving biological carbon stocks or nature-based solutions), as well as other sectors where permanence may be affected by operational, technical, financial, regulatory, or external factors. Within the scope of this CORSIA re-application, the Programme identifies the following activity types with potential reversal risk:

AFOLU sector (Agriculture, Forestry and Other Land Use)

AFOLU activities present direct carbon stock reversal risk. The BioCarbon Standard establishes minimum long-term monitoring, risk assessment, and reversal management requirements for all land-use and nature-based solution activities. Methodologies applicable to AFOLU activities, including APFC and IFM activities ([BCR0010 IFM and APFC Methodology](#), Section 13.1) and ARR activities ([BCR0001 ARR Methodology v5.0](#), Section 16), explicitly require the management of permanence risk in accordance with the Standard and the [Permanence and Risk Management Tool v2.1](#).

Energy and Waste sectors

For non-AFOLU sectors such as energy and waste, the BioCarbon Standard applies a fixed reserve deduction mechanism, serving as a safeguard for non-permanence risk (BCR Standard v4.0, Section 14.1.1). This reserve contributes to the pooled buffer and provides compensation in the event of a verified reversal.

Programme-wide applicability

Permanence obligations apply across all sectors where reversal risk has been identified. Project holders subject to reversal risk shall implement and maintain reversal monitoring and compensation measures in accordance with the BioCarbon Standard and the ([SOP v2.01](#), Section 21.2). These requirements are binding and apply to all project types for which reversal risk is applicable.

The BioCarbon Standard requires continuous monitoring and periodic verification throughout the permanence obligation period, including beyond the active quantification period where relevant. The Programme maintains the institutional capacity necessary to manage reversals, buffer reserves, and long-term monitoring obligations for the duration of these commitments.

Information on reserve contributions, cancellations, and reversal events is made publicly available through the registry to ensure transparency and auditability.

B. Any planned/forthcoming changes, including their expected timelines (*if none*, "N/A"):

N/A

Q1.b) What is the minimum scale of reversal for which the Programme provisions or measures require a response? (Quantify if possible)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The minimum scale of reversal requiring a programme response is zero (0 tCO₂e).

Under the BioCarbon Standard, any verified reversal, regardless of magnitude, triggers mandatory monitoring, reporting, classification, and compensation measures.

As defined in Annex A of the [BCR Standard v4.0](#), a reversal occurs when net mitigation results become negative in any monitoring period, and its magnitude is calculated as the difference between the cumulative net mitigation results at the current verification and those recorded at the previous verification period.

In accordance with Section 14.1 and 14.2 of the [BCR Standard v4.0](#), project holders are fully responsible for preventing, monitoring, reporting, and compensating for any material reversal of verified GHG emission reductions or removals throughout the applicable permanence obligation period.

The [Permanence and Risk Management Tool v2.1](#) further establishes that:

- All reversals shall be identified, quantified using conservative approaches, and classified as avoidable or unavoidable;
- Compensation shall be executed through cancellation of units from the Project Reserve and/or General Reserve accounts, as applicable;
- Where a reversal is verified, compensation shall be carried out without delay following verification, in order to maintain environmental integrity.

The Tool requires that, for all projects, including non-AFOLU sectors, reversal risk identification includes assessment of (i) potential causes, (ii) likelihood of occurrence, and (iii) potential scale of impact on credited emission reductions or removals.

Therefore, no quantitative threshold applies below which reversals may be disregarded. Any verified loss of credited mitigation outcomes, irrespective of scale, activates the programme’s reporting and compensation mechanisms.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

Q2. For sectors/activity types identified in question 1(a) above, are procedures and measures in place to <u>require and support</u> these activities to...	
a) undertake a risk assessment that accounts for, <i>inter alia</i> , any potential causes, relative scale, and relative likelihood of reversals? (<i>Paragraph 3.5.2</i>)	<input checked="" type="checkbox"/> YES
b) monitor <u>identified risks</u> of reversals? (<i>Paragraph 3.5.3</i>)	<input checked="" type="checkbox"/> YES
c) mitigate <u>identified risks</u> of reversals? (<i>Paragraph 3.5.3</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Projects shall assess natural, anthropogenic, and regulatory risks through a structured risk rating.

a) For sectors/activity types identified in question 1(a) above, are procedures and measures in place to require and support these activities to undertake a risk assessment that accounts for, inter alia, any potential causes, relative

scale, and relative likelihood of reversals?

Yes. [BCR Standard v4.0](#) requires all activities exposed to reversal risk to conduct a structured risk assessment addressing potential causes, relative scale, and likelihood of reversals.

Section 14.1 establishes that GHG Project holders are responsible for preventing, monitoring, reporting, and compensating for any material reversal of verified emission reductions or removals throughout the project lifecycle. Project holders are required to assess potential reversal risks based on project-specific characteristics and to apply the BioCarbon Permanence and Risk Management Tool v2.1, which provides procedures for risk identification, risk rating, mitigation planning, and compensation mechanisms.

For AFOLU activities, application of a quantitative methodology for reversal risk rating is mandatory. Approved methodologies, including AFOLU methodologies, require explicit identification and assessment of natural, anthropogenic, and regulatory risks that may lead to reversals.

The [Permanence and Risk Management Tool v2.1](#) establishes mandatory procedures for identification and assessment of reversal risks across all project types. The assessment shall consider the potential causes of reversal, the relative likelihood of occurrence, and the potential scale of impact on credited mitigation outcomes. The results of this assessment inform the design of mitigation measures and determine reserve contributions and compensation mechanisms.

During validation and verification, the Conformity Assessment Body is required to review the reversal risk assessment, evaluate the justification of risk ratings where applicable, and confirm consistency between identified risks, proposed mitigation measures, and applied reserve or compensation provisions.

b) For sectors/activity types identified in question 1(a) above, are procedures and measures in place to require and support these activities to monitor identified risks of reversals?

Yes. [BCR Standard v4.0](#) establishes mandatory procedures requiring activities exposed to reversal risk to implement and maintain monitoring systems capable of detecting, tracking, and reporting identified reversal risks.

The BCR Standard and the [SOP v2.01](#) require project holders to monitor potential reversal risks in accordance with the BioCarbon Permanence and Risk Management framework. Monitoring plans shall specify the parameters to be monitored, the methods and frequency of monitoring, and the procedures for data collection and quality control.

The [Permanence and Risk Management Tool v2.1](#) establishes structured monitoring requirements for reversal risk management. Project holders are required to reassess reversal risk variables at each verification event and update the risk assessment where appropriate. Monitoring obligations extend throughout the applicable permanence commitment period, regardless of whether issued units have been transferred or retired.

Section 14.2 of the BCR Standard further requires implementation of long-term monitoring and compensation measures for the duration of the permanence obligation. Section 12.3 establishes that project monitoring, through verification, shall evaluate permanence performance.

During each verification cycle, the Conformity Assessment Body is required to assess implementation of the monitoring plan, including permanence and reversal monitoring provisions, and to confirm consistency between reported data, identified risks, and applied mitigation or compensation measures.

c) For sectors/activity types identified in question 1(a) above, are procedures and measures in place to require and support these activities to mitigate identified risks of reversals?

Yes. The Programme establishes binding procedures requiring activities exposed to reversal risk to design and implement mitigation measures aimed at reducing the likelihood and consequences of reversals.

The [BCR Standard v4.0](#) requires project holders to implement appropriate mitigation measures to prevent unintentional carbon losses and mandates application of the BioCarbon Permanence and Risk Management Tool v2.1. This Tool integrates structured risk scoring, mitigation planning, and compensation procedures into the project lifecycle.

The [Permanence and Risk Management Tool v2.1](#) requires that project activities be designed and managed to maintain carbon benefits beyond the end of the quantification period. Mitigation measures shall be defined within an adaptive management framework, under which identified risks are periodically reassessed and mitigation strategies adjusted where necessary. Where reversals occur, they shall be transparently reported, conservatively quantified, and addressed through compensation or credit cancellation in accordance with programme procedures.

Sector-specific methodologies, including AFOLU methodologies, require documentation of management, monitoring, and mitigation measures adopted to reduce identified reversal risks. These requirements ensure that mitigation planning is embedded within both project design and operational management.

During validation and verification, Conformity Assessment Bodies assess the adequacy and implementation of identified mitigation measures and confirm their consistency with the risk assessment and permanence obligations.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Q3. Are provisions in place that... (<i>Paragraph 3.5.5</i>)	
a) confer liability on the activity proponent to monitor, mitigate, and respond <u>to reversals</u> in a manner mandated in the programme procedures?	<input checked="" type="checkbox"/> YES
b) require activity proponents, upon being made aware of a material reversal event, to notify the programme within a specified number of days?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including indicating the *number of days within which activity proponents must notify the programme of a material reversal event*:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Are provisions in place that confer liability on the activity proponent to monitor, mitigate, and respond to reversals in a manner mandated in the programme procedures?

Yes. The BioCarbon Standard establishes binding provisions that confer explicit liability on project holders to monitor, mitigate, report, and compensate for reversals in accordance with programme procedures.

The [BCR Standard v4.0](#) provides that GHG Project holders are fully responsible for preventing, monitoring, reporting, and compensating for any material reversal of verified emission reductions or removals throughout the project lifecycle. Project holders are required to conduct reversal risk assessments, design and implement mitigation measures to prevent unintentional carbon losses, and apply the BioCarbon Permanence and Risk Management Tool v2.1 as part of their permanence obligations.

The [SOP v2.01](#) (Section 21.2) further confirm that project holders of activities subject to reversal risk shall implement and maintain reversal monitoring and compensation measures. In the event of a confirmed reversal, the project holder is required to replace the full quantity of affected credits within a defined timeframe.

The [Permanence and Risk Management Tool v2.1](#) establishes structured procedures for identifying, reporting, and addressing reversals, including compensation mechanisms and application of reserve or buffer provisions where applicable. Project holders remain responsible for compliance with these procedures throughout the applicable permanence obligation period.

These provisions collectively assign clear and enforceable responsibility to the project proponent for managing and compensating reversal risks under the Programme framework.

b) Are provisions in place that require activity proponents, upon being made aware of a material reversal event, to

notify the programme within a specified number of days?

Yes. The BioCarbon Standard establishes a mandatory notification requirement for material reversal events.

Under Section 14.1 of the [BCR Standard v4.0](#), if a reversal occurs, the project holder shall notify the Programme within thirty (30) calendar days of becoming aware of the event. This requirement applies to all project types exposed to reversal risk.

Upon receipt of the notification, the Programme reviews the reported event, confirms the extent of the reversal, and ensures that compensation is implemented in accordance with Programme procedures.

The thirty-day requirement refers to the initial notification of the event. A detailed loss or reversal report shall subsequently be submitted within the timeframe established under the applicable procedures, including submission of a formal Loss Event Report within one year.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q4. Are provisions in place that confer responsibility <u>to the programme</u> to, upon such notification, ensure and confirm that such reversals are fully compensated in a manner mandated in the programme procedures? (<i>Paragraph 3.5.5</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The BioCarbon Standard explicitly confers responsibility to the Programme to review reversal notifications, confirm the occurrence and extent of reversals, and ensure that such reversals are fully compensated in accordance with programme procedures.

The [BCR Standard v4.0](#), Section 14.1 establishes that, upon notification of a reversal event, the Programme shall review the notification, confirm the validity and extent of the reversal, and ensure that full compensation is carried out in accordance with programme rules. Compensation shall be executed through cancellation of valid credits or deductions from the Reversal Reserve, and failure to comply may result in suspension of the project's registration status. The Standard further requires that the Programme maintain the ability to demonstrate that compensation mechanisms are sufficient to fully offset reversals as of the date of review.

The [Permanence and Risk Management Tool v2.1](#) reinforces this obligation by explicitly assigning to BioCarbon the responsibility to ensure and confirm that verified reversals are fully compensated upon notification, in the manner prescribed by programme procedures (Section 4.4).

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q5. Does the Programme have procedures in place which provide for reversal monitoring and compensation requirements to be applied by an activity that generates CORSIA-eligible units for ... (<i>Paragraph 3.5.4</i>) ¹⁶
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¹⁶ Procedures for jurisdiction-scale activities must alternatively ensure that the volume of emissions units contributed by a given activity to a reversal risk pool will, at a minimum, fully compensate for the activity's reversal risk for the same timeframe.

a) ...at the very least, twenty (20) years from the start of their first crediting period, in the case of activities that started crediting before 1 January 2027?	<input checked="" type="checkbox"/> YES
b) ...at least forty (40) years from the start of their first crediting period, for activities that start crediting after 31 December 2026?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have procedures in place which provide for reversal monitoring and compensation requirements to be applied by an activity that generates CORSIA-eligible units for at the very least, twenty (20) years from the start of their first crediting period, in the case of activities that started crediting before 1 January 2027?

Yes. The [BCR Standard v4.0](#) establishes binding permanence obligations requiring activities subject to reversal risk to implement and maintain reversal monitoring and compensation measures for a defined minimum period following the start of the first quantification period.

For activities that started crediting before 1 January 2027, the minimum permanence obligation period is at least twenty (20) years from the start of their first quantification period (crediting period).

The [Permanence and Risk Management Tool v2.1](#) further specifies that activities generating units that may be used under CORSIA shall maintain reversal monitoring and compensation obligations for a minimum period consistent with applicable CORSIA requirements, including at least twenty (20) years for activities that began crediting on or before that date.

These obligations include continued monitoring, reporting, and compensation for any verified reversal events during the permanence period.

b) Does the Programme have procedures in place which provide for reversal monitoring and compensation requirements to be applied by an activity that generates CORSIA-eligible units for at least forty (40) years from the start of their first crediting period, for activities that start crediting after 31 December 2026?

Yes. For activities that started crediting on or after 1 January 2027, the minimum permanence obligation period is at least forty (40) years from the start of their first quantification period (crediting period).

The [Permanence and Risk Management Tool v2.1](#) explicitly applies this requirement to activities generating units that may be used under CORSIA, requiring reversal monitoring and compensation measures to remain in effect for at least forty (40) years from the start of the first quantification period.

The [BCR Standard v4.0](#) further requires continued long-term monitoring and verification throughout the applicable permanence obligation period, including beyond the active crediting phase where relevant. Reversal monitoring and compensation obligations remain binding throughout the entire permanence period, irrespective of whether the project continues to generate credits or whether issued units have been transferred or retired.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q6. Does the programme have the capability to ensure that any emissions units which compensate for the material reversal of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA are fully eligible for use under the CORSIA? (Paragraph 3.5.6)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. Under the BioCarbon Standard, any emission units used to compensate for a verified material reversal are required to meet the integrity and eligibility requirements applicable at the time of their use. Where such units are intended for use under CORSIA, they shall comply with the relevant CORSIA eligibility requirements in force, in accordance with the applicable program rules and procedures.

According to the BCR Standard v4.0, reversal compensation shall be executed using eligible reserve credits or other approved mechanisms. The Standard further requires that all units used for such compensation comply with the integrity and eligibility requirements applicable at the time the offsetting is performed. Where a unit is intended to be used under CORSIA, it shall meet the relevant CORSIA eligibility requirements in force at the time of use.

The [BCR Standard v4.0](#) establishes procedures for the review and handling of reversal events, including the application of compensation mechanisms defined under the program. These procedures provide a structured basis for addressing verified reversals without implying guarantees or the assumption of legal responsibility beyond the program framework. The Programme shall ensure that compensation mechanisms are sufficient to fully offset a reversal as of the date of review (Section 14.1).

According to the [SOP v2.01](#), Section 21.2.1, the project holder is required to replace the total quantity of credits affected within 24 months following confirmation of a reversal event. Compensation may be carried out through cancellation of units from the Project Reserve specific to AFOLU activities, use of the General Reserve (BCR Reserve) where the project-specific reserve is insufficient, or acquisition and withdrawal of equivalent units in the market that meet the Programme’s integrity criteria, in accordance with the applicable provisions of the BCR Standard and SOP.

Global CarbonTrace has the technical functionality to transparently identify units eligible for CORSIA using metadata and unique serial numbers ([ADC v3.1](#), Section 9.2 (d)(e)). The ADC v3.1 reinforces this by requiring the system to indicate whether a unit is qualified for use under CORSIA rules, ensuring that unauthorized or ineligible units are not used for this specific purpose. The system prioritizes or filters exclusively units with CORSIA status to cover losses in the same category.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Q7. Would the programme be willing and able, upon request, to demonstrate that its permanence provisions can fully compensate for the reversal of mitigation issued as emissions units and used under the CORSIA? (Paragraph 3.5.7)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The BioCarbon Standard establishes binding permanence provisions requiring that any verified reversal be fully compensated in accordance with programme procedures, and the Programme is able to demonstrate, upon request, that the applicable compensation mechanisms are sufficient to fully address such reversals.

Under the BCR Standard v4.0, the Programme reviews any reported reversal event, confirms the extent of the reversal, and ensures that full compensation is implemented in accordance with the prescribed mechanisms. The Permanence and Risk Management Tool v2.1 further operationalizes this requirement by defining the procedures for confirming reversals and triggering compensation actions, including the use of project-level reserves and the General Reserve where applicable.

Where a reversal is confirmed, the SOP v2.01 establishes the obligation to replace the full quantity of affected units within the defined timeframe and specifies the permitted compensation mechanisms, including cancellation of reserve units and, where necessary, acquisition and retirement of equivalent units that meet programme integrity criteria. These actions are executed through the registry system and recorded as permanent lifecycle events, enabling the Programme to provide auditable evidence of (i) the quantified reversal, (ii) the compensation quantity, (iii) the serial numbers cancelled or replaced, and (iv) the date and account-level records of the compensation transaction.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q8. Please provide any additional information to demonstrate how the program's procedures ensure full compensation for material reversals of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Under the BioCarbon Standard, the Programme is required to review any reported reversal event, confirm its validity, and ensure that full compensation is carried out in accordance with established programme procedures ([BCR Standard v4.0](#), Section 14.1).

The BCR Standard further requires that the Programme maintain the ability to demonstrate that the applicable compensation mechanism is sufficient to fully offset a verified reversal as of the date of review.

Compensation capacity is supported through a structured reserve system. All projects contribute a fixed percentage of verified mitigation outcomes to a centrally managed General Reserve (BCR Reserve). AFOLU projects additionally contribute a project-specific reserve percentage determined through a quantitative reversal risk rating methodology. These reserve contributions are applied at issuance and recorded in the registry system.

The Permanence and Risk Management Tool v2.1 specifies that verified reversals shall be fully compensated through cancellation of units from the applicable reserve accounts and requires that compensation be executed in accordance with defined procedures following confirmation of the reversal.

Where a reversal affects units that have been used under CORSIA, compensation shall be executed using units that meet the integrity and eligibility requirements applicable at the time of use.

All compensation actions, including cancellation of reserve units, are recorded in the registry system, ensuring traceability and auditability of reversal management measures.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Criterion: Assess and mitigate against potential increase in emissions elsewhere

Q9.a) List all emissions sectors (if possible, activity types) supported by the programme that present a potential risk

of material emissions leakage:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

In accordance with the scope of eligible activities under the BCR Standard v4.0 and the mandatory requirements of the [Leakage Management Tool v1.0](#), the following sectors supported by the Programme may present potential risks of material emissions leakage:

The AFOLU sector, including avoided deforestation (REDD+), afforestation and reforestation (ARR), improved forest management (IFM), and other land-use mitigation activities; the energy sector, including renewable energy and energy efficiency activities; the transportation sector, including fuel-switching and related mitigation activities; and the waste sector, including waste handling, methane capture, and circular economy activities.

The Leakage Management Tool establishes that all activities seeking issuance of credits shall undergo mandatory leakage identification and assessment at validation. Potential sources of leakage shall be identified, assessed for materiality, and treated under a risk-scaled hybrid framework combining quantitative accounting and structured risk evaluation.

Where leakage is determined to be material, it shall be quantified where feasible and deducted from baseline emission reductions in the calculation of net emission reductions for the relevant monitoring period. Where direct quantification is not technically feasible but material risk exists, conservative adjustment approaches shall be applied. Failure to adequately identify, quantify, or conservatively address material leakage renders the corresponding emission reductions ineligible for issuance.

Leakage assessment, materiality determination, quantification (where applicable), and any conservative adjustments are subject to validation and verification.

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q9.b) What is the minimum scale of leakage that would trigger the Programme’s applicable provisions or procedures? (Quantify if possible)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The [Leakage Management Tool v1.0](#) establishes quantitative materiality thresholds for leakage under the BioCarbon Standard.

Leakage shall be generally considered material where estimated leakage emissions are likely to equal or exceed 5% of baseline emission reductions, for the relevant monitoring period (Section 9.5).

Where estimated leakage emissions are between 2% and 5% of baseline emission reductions, enhanced assessment and conservative justification shall be required. Leakage estimated below 2% of baseline emission reductions may be considered immaterial, provided that the assessment is transparently documented and subject to validation (Section 9.5).

Where leakage is determined to be material, it shall be quantified where feasible or conservatively adjusted and deducted from net emission reductions in accordance with Sections 10 and 11 of the [Leakage Management Tool](#).

Accordingly, 5% of baseline emission reductions is the Tool’s general quantitative threshold for materiality, with enhanced procedures applying for leakage estimated between 2% and 5%, subject to project-specific assessment and validation review.

Notwithstanding the quantitative thresholds, project holders remain obligated to identify, transparently document, and conservatively address any leakage risk. The materiality determination is subject to independent validation and

verification, and leakage that is underestimated, insufficiently justified, or inadequately mitigated renders the associated emission reductions ineligible for issuance.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q10.a) Are measures in place to <u>assess</u> and <u>mitigate</u> incidences of material leakage of emissions that may result from the implementation of an offset project or programme? (<i>Paragraph 3.6</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The BioCarbon Standard establishes mandatory procedures requiring all projects to identify, assess, mitigate, and account for material leakage associated with mitigation activities.

The [BCR Standard v4.0](#) requires project holders to identify and assess potential sources of leakage as part of project design and monitoring. Where leakage is determined to be material, it shall be quantified and deducted from net emission reductions in accordance with the applicable methodology. Material leakage that is not adequately addressed renders the corresponding emission reductions ineligible for issuance.

The [Leakage Management tool v1.0](#) establishes a structured and mandatory framework for leakage identification, materiality determination, quantification, conservative adjustment, monitoring, and reassessment. All activities seeking issuance shall conduct leakage identification and assessment at validation. Leakage management follows a risk-scaled hybrid framework combining quantitative accounting and structured risk evaluation.

Where leakage is material and technically quantifiable, it shall be calculated and deducted from baseline emission reductions. Where direct quantification is not feasible but material risk exists, conservative adjustment measures shall be applied. Leakage assessment and treatment are subject to validation and verification.

The Tool further requires leakage reassessment where material changes occur that may affect previously identified leakage sources, risk classification, or quantification results.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q10.b). Are procedures in place requiring and supporting activities to monitor identified leakage? (<i>Paragraph 3.6.3</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The BioCarbon Standard establishes mandatory procedures requiring activities to monitor identified leakage where it is determined to be material.

Under the [BCR Standard v4.0](#), project holders are required to establish and implement a Monitoring Plan for transparent and consistent quantification of mitigation results. Where leakage is identified as material, the Monitoring Plan shall include procedures to monitor, quantify, and account for such leakage in accordance with the

applicable approved methodology. Material leakage emissions shall be estimated and deducted from net emission reductions.

The [Leakage Management tool v1.0](#) requires that, where leakage emissions are quantified or conservatively adjusted, specific leakage monitoring provisions be incorporated into the Monitoring Plan. Leakage monitoring results shall be transparently reported in the Monitoring Report and are subject to validation and verification. The Tool also requires reassessment where material changes occur that may affect previously identified leakage sources or quantification results.

Approved methodologies provide sector-specific monitoring requirements. For example, AFOLU methodologies require monitoring of potential displacement effects, including land-use change outside the project boundary, harvesting patterns, resource-use displacement, and use of satellite imagery or other relevant data sources where applicable. Where leakage emissions are observed ex-post, they shall be quantified and deducted from verified emission reductions.

The [MRV Tool v2.0](#) further establishes requirements for monitoring identified leakage sources, documenting ex-post quantification for each monitoring period, and assigning roles and responsibilities for data collection and management. The [VVM v3.0](#) requires Conformity Assessment Bodies to assess the adequacy of leakage monitoring plans, review data sources and assumptions, and verify that any observed leakage emissions have been conservatively quantified and deducted from net mitigation outcomes prior to issuance.

B. Any planned/forthcoming changes, including their expected timelines (if none, "N/A"):

N/A

Q11. Are procedures in place requiring activities to deduct from their accounting emissions from any identified leakage that reduces the mitigation benefits of the activities? (<i>Paragraph 3.6.4</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The BioCarbon Standard establishes binding requirements that all material leakage be deducted from net emission reductions prior to issuance.

The [BCR Standard v4.0](#) requires that all material sources of leakage be estimated and deducted from net emission reductions in accordance with approved methodologies. Project holders are required to identify, assess, quantify, and monitor leakage as part of their reporting obligations under the applicable methodology.

The [Leakage Management tool v1.0](#) specifies that leakage shall be treated as an accounting adjustment to emission reductions. Where leakage is determined to be material, it shall be deducted from baseline emission reductions in the calculation of net emission reductions for the relevant monitoring period. Leakage is accounted for separately from uncertainty management and permanence risk provisions and shall not be addressed through buffer mechanisms or risk pools unless explicitly required by an approved methodology. Emission reductions shall not be issued where material leakage has not been adequately quantified or conservatively adjusted.

Approved methodologies reinforce this requirement. For example, AFOLU methodologies require that leakage emissions observed ex-post be deducted from verified emission reductions.

The [MRV Tool v2.0](#) provides procedures for conservatively quantifying and reporting material leakage during each monitoring period. The [VVM v3.0](#) requires Conformity Assessment Bodies to assess whether leakage emissions have been appropriately quantified and deducted from the net mitigation outcomes claimed prior to issuance.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q12. Are provisions in place requiring activities that pose a risk of leakage when implemented at the project level to be implemented at a national level, or on an interim basis on a subnational level, in order to mitigate the risk of leakage? (<i>Paragraph 3.6.2</i>)	<input type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

No. The BioCarbon Standard does not require projects to be implemented at the national or sub-national scale as a precondition to address leakage.

Instead, the BioCarbon Standard requires mandatory project-level leakage identification, quantification, deduction, and conservative adjustment, as applicable, for all methodologies where leakage risk may be material. Leakage is addressed through:

- The BCR Standard v4.0 requires each project, regardless of sector, to identify, assess, quantify, and deduct material leakage as part of project design, monitoring, and verification, in accordance with Section 12.3 (Permanence and leakage management) and Section 12.3.1 (Leakage management) of the BCR Standard v4.0.
- Where leakage is identified as material, projects are required to quantify and conservatively deduct such leakage as part of project design, monitoring, and verification, in accordance with Section 12.3 and Section 12.3.1.
- Any identified leakage that reduces mitigation outcomes shall be conservatively quantified and deducted from net project results, as verified by an independent Conformity Assessment Body prior to credit issuance.
- While implementation remains at the project level, certain BioCarbon methodologies may facilitate alignment with national accounting frameworks where relevant and required by host country regulations, without imposing national or subnational implementation as a mandatory condition.
- Conformity Assessment Bodies are responsible for verifying the adequacy of leakage mitigation measures and the accuracy of any applied deductions as part of the validation and verification process, in accordance with the BCR Standard and the Validation and Verification Manual.

This approach ensures that leakage is fully accounted for at the activity level and prevents over-crediting, while remaining applicable across different geographic and jurisdictional contexts.

B. Any planned/forthcoming changes, including their expected timelines: (*if none, “N/A”*):

N/A

Q13. List all activity types supported by the programme that involve replacing equipment or other physical systems such that these comprise the activity’s baseline:

The BioCarbon Standard does not establish a closed or exhaustive list of equipment-replacement activity types. Instead, it provides an eligibility framework under which such activities may be supported, provided they comply with programme requirements and are implemented under an approved methodology.

In non-AFOLU sectors, equipment replacement activities may include renewable energy installations replacing fossil fuel-based generation, energy efficiency upgrades replacing higher-emission equipment, fuel-switching projects replacing carbon-intensive technologies, industrial process improvements, and waste management systems replacing uncontrolled emission sources. Where applicable, methodologies originally developed under international

mechanisms, including the Clean Development Mechanism (CDM), may be adopted, provided they are approved and applied in full compliance with the BioCarbon Standard.

The [BCR Standard v4.0](#) establishes specific requirements for activities involving replacement of baseline equipment. Where baseline equipment is replaced, it shall be decommissioned or otherwise properly accounted for, including consideration of emissions from continued operation, disposal, or residual use. This requirement ensures that baseline systems are not allowed to continue generating emissions in a manner that would undermine the integrity of credited mitigation.

Accordingly, any equipment-replacement activity supported under the Programme is subject to explicit rules requiring proper decommissioning or accounting treatment of baseline systems in order to prevent double counting or overestimation of mitigation outcomes.

For the activity types listed above, does the programme have procedures ensuring that <i>(select all that apply)</i> : <i>(Paragraph 3.6.4)</i>	
(a) the baseline equipment is demonstrably decommissioned, destroyed, or scrapped, or otherwise demonstrated to no longer be in use,	<input checked="" type="checkbox"/> YES
(b) emissions from equipment disposal are discretely assessed, mitigated where possible, and deducted from the verified results of the activity,	<input checked="" type="checkbox"/> YES
(c) where procedures enable the baseline equipment to potentially be re-sold or otherwise remain in use, equivalent procedures for assessment, mitigation, and accounting deductions apply to emissions resulting from its continued use.	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c) above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

(a) the baseline equipment is demonstrably decommissioned, destroyed, or scrapped, or otherwise demonstrated to no longer be in use.

Yes. The BioCarbon Standard requires that baseline equipment replaced under an eligible activity be demonstrably decommissioned, destroyed, scrapped, or otherwise properly accounted for.

The [BCR Standard v4.0](#) (Section 12.3.1) establishes that where baseline equipment is replaced, it shall be decommissioned or accounted for, including emissions from disposal or continued use. This requirement applies to all activity types involving equipment replacement and prevents parallel operation of baseline systems that would undermine the integrity of credited mitigation.

Compliance with this requirement shall be documented in the Project Document and is subject to validation and verification. Where baseline equipment is not demonstrably decommissioned, methodologies require appropriate accounting treatment to ensure that emissions from continued operation are assessed and deducted.

These provisions ensure that baseline equipment is not retained in use in a manner that would result in over-crediting.

(b) emissions from equipment disposal are discretely assessed, mitigated where possible, and deducted from the verified results of the activity

Yes. The Programme requires that emissions arising from disposal or continued use of replaced baseline equipment be explicitly assessed and accounted for.

The [BCR Standard v4.0](#) provides that where baseline equipment is replaced, it shall be decommissioned or otherwise properly accounted for, including emissions resulting from disposal or continued use. Such emissions are treated as potential leakage and are subject to identification, assessment, quantification, monitoring, and accounting

in accordance with the applicable methodology.

Under the Leakage Management Tool v1.0, material leakage shall be quantified where feasible and deducted from baseline emission reductions in the calculation of net emission reductions for the relevant monitoring period. Where direct quantification is not technically feasible but material risk exists, conservative adjustment measures shall be applied.

All material sources of leakage, including disposal-related emissions, shall therefore be estimated and deducted from net emission reductions prior to issuance. These requirements are subject to validation and ex-post verification.

(c) where procedures enable the baseline equipment to potentially be re-sold or otherwise remain in use, equivalent procedures for assessment, mitigation, and accounting deductions apply to emissions resulting from its continued use.

Yes. The BioCarbon Standard establishes that where replaced baseline equipment is not permanently decommissioned and may continue to operate, whether through resale, parallel operation, or other continued use, emissions resulting from such continued use shall be fully accounted for.

The [BCR Standard v4.0](#) requires that where baseline equipment is replaced, it shall either be demonstrably decommissioned or otherwise properly accounted for, including emissions from continued use. Emissions associated with continued operation are treated as potential leakage and are subject to the same identification, assessment, quantification, monitoring, and mitigation requirements applicable to material leakage under the Programme.

Under the [Leakage Management tool v1.0](#), material leakage shall be quantified where feasible and deducted from baseline emission reductions in the calculation of net emission reductions for the relevant monitoring period. Where direct quantification is not technically feasible but material risk exists, conservative adjustment measures shall be applied. Leakage shall not be addressed through permanence buffers unless explicitly required by an approved methodology.

Accordingly, emissions attributable to the continued use of baseline equipment shall be assessed and, where material, deducted from verified mitigation outcomes prior to issuance, ensuring that credited results reflect net emission reductions.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

**PART 5: Double counting: Avoidance of Double Counting, Issuance and Claiming;
Only counted once towards a mitigation obligation**

Criteria: Avoidance of Double Counting, Issuance and Claiming and Are only counted once towards a mitigation obligation

Q1. Does the Programme have measures in place ...	
a) ...to ensure the transparent transfer of units between registries, if applicable?(Paragraph 3.7.1 and 3.7.5)	<input checked="" type="checkbox"/> YES
b) ...to ensure that only one unit is issued for one tonne of mitigation? (Paragraph 3.7.1 and 3.7.5)	<input checked="" type="checkbox"/> YES
c) ...to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time? (Paragraphs 3.7.2 and 3.7.6)	<input checked="" type="checkbox"/> YES

d) ...to discourage and prohibit the double-selling of units, which occurs when one or more entities sell the same unit more than once? (<i>Paragraph 3.7.7</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to in a) through d):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have measures in place to ensure the transparent transfer of units between registries, if applicable?

Yes. The Programme has established formal procedural, technical, and governance controls to ensure that any transfer of emissions units between registries, where applicable, is conducted transparently and without risk of duplication or concurrent activation.

Inter-registry transfers are executed through a Programme-governed cancellation-based migration process. Units intended for transfer to another registry shall first be permanently cancelled within the BioCarbon registry under a documented and approved procedure. Cancellation is:

- (a) irreversible;
- (b) publicly recorded;
- (c) serial-specific; and
- (d) results in the permanent removal of the unit from circulation within the BioCarbon registry.

This mechanism ensures that no unit may simultaneously exist as active in more than one registry.

Each unit issued under the Programme is assigned a unique, non-reusable serial number encoding programme, project, country, sector, vintage, and issuance parameters, as described in the [Global CarbonTrace Handbook and Good Practices – Registration Platform \(Version 7.0, February 2026\)](#). Registry-level safeguards enforce exclusive unit custody within a single account at any time, prevent duplicate issuance or reuse, and apply transfer locking and acceptance workflows. All issuance, transfer, and cancellation events are recorded with timestamps and account identifiers and are publicly disclosed through the registry interface. Public transparency, including serial-level information and downloadable transaction records, is further described in Appendix D of this application (Sections 2 and 3).

The registry operates under the governance framework defined in the Emissions Unit Programme Registry Attestation (Part B, Sections 7.1–7.11 – Appendix D of this application) and is administered by an independent Registry Administrator.

b) Does the Programme have measures in place to ensure that only one unit is issued for one tonne of mitigation?

Yes. The Programme enforces a strict one-to-one correspondence between verified mitigation outcomes and issued emissions units.

Each Verified Carbon Credit (VCC) represents exactly one verified tonne of CO_{2e} and is issued only after successful ex-post verification by an accredited and independent Conformity Assessment Body. Unique and non-reusable serial numbers are assigned to each issued unit, preventing duplicate issuance.

Under [BCR Standard v4.0](#), Section 26.2 provides that each VCC shall be uniquely identified by a single, irreversible serial number and that only one VCC shall be issued per tonne of CO_{2e} mitigation achieved. Section 12.4 further establishes that credits are issued exclusively on an ex-post basis, meaning that VCCs are granted only after emission reductions or removals have been fully monitored, independently verified, and confirmed as achieved. Accordingly, no project may generate VCCs unless its GHG results have undergone independent validation and verification by a duly accredited Conformity Assessment Body.

Issuance occurs exclusively through the Programme’s electronic registry following formal approval of the verification record. The registry system does not permit manual or discretionary issuance; VCCs are generated

automatically based on the verified quantity of emission reductions or removals recorded for the monitoring period. This control prevents over-issuance at the system level.

The Programme maintains full traceability of units through its registry system. Each VCC is recorded with a unique serial identifier enabling lifecycle tracking from issuance through transfer, cancellation, and retirement. All transactions are time-stamped and recorded in dedicated registers, including serial number ranges and counterparties, and are supported by formal transaction statements. The serial structure enables identification of the unit's origin, including the corresponding project holder ([SOP v2.01](#), Section 16.7).

The [ADC Tool v3.1](#) establishes safeguards to prevent the double use of VCCs (Section 9.2) and defines procedures for identifying and correcting double-counting events, including compensation mechanisms where necessary (Section 9.6). These controls reinforce the Programme's assurance that no more than one VCC may be issued or used per tonne of CO_{2e} mitigation achieved.

c) Does the Programme have measures in place to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time?

Yes. The Programme enforces single-account custody and exclusive ownership of each emissions unit at all times.

Registry-level controls ensure that each Verified Carbon Credit (VCC) may be held, transferred, cancelled, or retired by only one registry account at any given time. A unit cannot be simultaneously recorded in more than one account. Once a unit is retired or cancelled, it is permanently removed from circulation and cannot be transferred, reused, or reactivated.

Under [BCR Standard v4.0](#), Sections 26.1–26.3 establish safeguards to prevent double claiming, double issuance, double use, and double selling of VCCs. The Standard explicitly provides that each VCC may be held, transferred, cancelled, or retired by only one account at a time, and that cancellation or retirement is irreversible and publicly recorded in the registry.

The registry architecture further enforces exclusive ownership through single-account custody and immutable chain-of-custody tracking, as described in [SOP v2.01](#), Sections 16.7, 17, and 22. A VCC can reside in only one account at a time, cannot be duplicated, and cannot be transferred without a complete and system-recorded change-of-ownership transaction.

Additionally, the [ADC Tool v3.1](#), Section 9.2 establishes unit status controls under which retired and cancelled VCCs are permanently removed from circulation and rendered ineligible for further transfer or use. Cancelled units are clearly designated as such in the public registry.

d) Does the Programme have measures in place to discourage and prohibit the double-selling of units, which occurs when one or more entities sell the same unit more than once?

Yes. The Programme prohibits double-selling through binding normative provisions, registry-based controls, contractual obligations, and mandatory use of the official registry for all unit transactions.

Units cannot be sold, transferred, or retired more than once. Each Verified Carbon Credit (VCC) is uniquely serialized and recorded at serial level within the registry, and may exist in only one account at any given time. Any attempt to sell or represent the same unit more than once is prevented by system-level controls and subject to enforcement measures under Programme rules.

Under [BCR Standard v4.0](#), Section 26, project holders and account holders shall not offer or sell the same VCC more than once. Confirmed cases of double selling may result in invalidation of the affected credits and suspension or exclusion of the relevant project or account from the Programme.

The registry enforces traceability and transparency of all unit transactions. [SOP v2.01](#), Section 17 provides that all issuance, transfer, cancellation, and retirement transactions are recorded at serial-number level and that real-time balances of active, retired, and cancelled VCCs are maintained for each registered project. This architecture prevents duplicate disposition of units.

[SOP v2.01](#), Section 22 establishes escalation and corrective mechanisms. Where double counting or attempted double selling is detected, the registry administrator is authorized to temporarily block relevant accounts pending investigation. If confirmed, affected VCCs may be permanently cancelled and additional enforcement measures may be applied, including suspension or permanent exclusion in accordance with Programme procedures.

The Terms and Conditions of Use (TCU) of the registry and the Framework Agreement with account holders further require that all transactions occur exclusively within the official registry system and prohibit any off-registry representation or sale of units.

Finally, the [ADC Tool v3.1](#), Sections 9.6–9.8, establishes procedures to identify and address double-counting occurrences, including overlap assessments and compensation mechanisms where necessary. The BioCarbon Standard strictly prohibits any form of double counting of greenhouse gas emission reductions or removals, including the use, transfer, or retirement of the same VCC in more than one registry system or any circumstance resulting in the same mitigation outcome being claimed by multiple parties or for multiple purposes.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q2. Does the Programme have procedures in place...	
a) ...requiring mitigation from emissions units used by operators under the CORSIA to be appropriately accounted for by the host country when claiming achievement of its target(s) / pledges(s) / mitigation contributions / mitigation commitments, in line with the relevant and applicable international provisions? (<i>Paragraph 3.7.10.1</i>)	<input checked="" type="checkbox"/> YES
b) ...that provide for the use of any other method(s) to avoid double-claiming? (<i>Paragraph 3.7.10.2</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have procedures in place requiring mitigation from emissions units used by operators under the CORSIA to be appropriately accounted for by the host country when claiming achievement of its target(s) / pledges(s) / mitigation contributions / mitigation commitments, in line with the relevant and applicable international provisions?

Yes. The Programme establishes binding procedures to ensure that mitigation outcomes represented by emissions units used by operators under CORSIA are appropriately accounted for by the host country in accordance with applicable international provisions, including the Paris Agreement and the CORSIA Emissions Unit Eligibility Criteria (EUC).

All units designated or labelled as CORSIA-eligible under the BioCarbon Standard shall meet the EUC and associated Guidelines for Criteria Interpretation, including host-country authorization and accounting safeguards designed to prevent double claiming.

For mitigation outcomes occurring from 1 January 2021 onwards, the Programme requires a valid Host Country Attestation (HCA), issued by the designated national authority or focal point, confirming that:

- (a) the host country authorizes the international use of the emission reductions or removals;
- (b) the authorized mitigation outcomes will be accounted for in accordance with the host country’s applicable international accounting obligations; and
- (c) corresponding adjustments will be applied and reflected in the structured summary of the host country’s Biennial Transparency Reports under Article 13 of the Paris Agreement, where required.

Emissions units shall not be labelled, designated, transferred, or retired for use under CORSIA unless a valid Host Country Attestation has been submitted, reviewed, and recorded in the Registry Platform.

In accordance with Section 9.5.2 of the [ADC Tool v3.1](#), the Programme maintains procedures to identify and use relevant host-country reporting sources, including Article 6 information, annual submissions, and structured summaries contained in Biennial Transparency Reports, in order to compare authorized volumes and confirm that corresponding adjustments are reflected as required.

Where evidence of the application of corresponding adjustments is not available within one (1) year following the host country’s defined first-transfer trigger, the Programme initiates a formal clarification process with the host country, including a defined response period. Where necessary, precautionary measures may be applied in accordance with programme rules.

The project holder is responsible for obtaining and submitting the Host Country Attestation using the standardized template provided in Annex A of the ADC Tool v3.1, in accordance with applicable national procedures.

b) Does the Programme have procedures in place that provide for the use of any other method(s) to avoid double-claiming?

Yes. In addition to requiring a valid Host Country Attestation and corresponding adjustment commitments, the Programme applies multiple complementary safeguards to prevent double claiming.

The Registry Platform applies unit-level, timeframe-specific CORSIA eligibility labelling controls. Units shall not be designated, labelled, transferred, or retired for CORSIA use unless all applicable programme prerequisites have been satisfied, including host-country authorization and confirmation of applicable accounting conditions, as described in Section 9.4.1 of the [ADC Tool v3.1](#).

The Programme maintains procedures to compare authorized mitigation outcomes against host-country reporting information, including Article 6 data and Biennial Transparency Reports, in order to verify that corresponding adjustments are reflected as required (Section 9.5.2 of the ADC Tool v3.1).

Where evidence is not available within defined timeframes, the Programme initiates a clarification process with the host country and may apply precautionary measures, including withholding CORSIA eligibility labelling or blocking CORSIA-related retirement requests.

The Programme establishes a reconciliation and compensation framework (Sections 9.8.1 and 9.8.2 of the ADC Tool v3.1).

In cases where mitigation outcomes used under CORSIA are subsequently double claimed by the host country contrary to its attestation, the Programme implements a reconciliation process supported by reserve-based mechanisms, including the permanent cancellation of eligible replacement units in the Registry Platform.

These combined measures (host-country authorization, registry-level eligibility controls, reporting comparison procedures, precautionary safeguards, and reconciliation mechanisms) ensure that mitigation outcomes are not double claimed and that any identified inconsistencies are addressed in a transparent and structured manner.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

Q3. Does the Programme have procedures in place for the following: (<i>Paragraph 3.7.8</i>)	
a) to obtain, or require activity proponents to <u>obtain and provide to the programme</u> , written attestation from the host country’s national focal point or focal point’s designee?	<input checked="" type="checkbox"/> YES
b) for host country attestations to be obtained and <u>made publicly available prior to the use of</u> units from the host country in the CORSIA?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have procedures in place for the following: to obtain, or require activity proponents to obtain and provide to the programme, written attestation from the host country's national focal point or focal point's designee?

Yes. The Programme requires project holders to obtain and submit a written Host Country Attestation (HCA), signed by the national focal point or its officially designated representative, as a mandatory prerequisite for authorizing the international use of Verified Carbon Credits (VCCs), including under CORSIA.

The [ADC Tool v3.1](#) establishes the HCA as an obligatory document confirming that the host country:

- (a) authorizes the use of the emission reductions/removals internationally;
- (b) confirm that such mitigation outcomes will be accounted for in accordance with the host country's applicable international accounting obligations, including the application of corresponding adjustments where required, and
- (c) will apply corresponding adjustments in line with the Paris Agreement (ADC Tool v3.1, Section 9.4.1).

The project holder shall obtain and submit the Host Country Attestation (HCA) issued by the designated national authority or focal point of the host country where the project activity is implemented.

The Programme verifies the presence, validity, and completeness of the HCA before labeling any VCC as eligible for CORSIA or other international uses. The HCA template (Annex A of the Tool v3.1) includes all required fields, including project details, quantification period, authorized volumes, and the identity of the national focal point (ADC Tool v3.1, Section 9.4.1 and Annex A). Prior to processing the retirement of VCCs for international use, BioCarbon will verify that the HCA has been properly submitted and recorded in the registry system.

Host-country authorizations relevant to CORSIA use are required to be obtained and validated prior to the designation or labelling of any VCCs as CORSIA-eligible. Units for which such authorization has not been received remain unlabeled and cannot be represented as eligible for CORSIA or other international compliance uses requiring corresponding adjustments.

b) Does the Programme have procedures in place for the following: for host country attestations to be obtained and made publicly available prior to the use of units from the host country in the CORSIA?

Yes. The Programme requires that all Host Country Attestations (HCA) be submitted, reviewed, and made publicly available through the registry prior to the designation or use of any VCC from the relevant host country under CORSIA.

The [ADC Tool v3.1](#) establishes that:

- HCAs shall be published on the project's page within the public registry as part of the project documentation (Section 9.4.1);
- the authorization status and CORSIA eligibility of units shall be transparently reflected in registry attributes (Section 9.4); and
- units may not be designated, retired, or used under CORSIA until the corresponding HCA has been submitted, verified, and publicly recorded (Annex B).

Prior to processing any retirement of VCCs intended for international use, the Programme verifies that a valid HCA has been properly submitted and recorded in the registry system. Units lacking such authorization remain unlabeled and are not eligible for CORSIA use.

B. Any planned/forthcoming changes, including their expected timelines (*if none*, "N/A"):

N/A

The required registry functionality is already implemented and operational. Activation depends solely on receipt of

valid Host Country Attestations.

Q4. Does the Programme have procedures in place in place to guide the contents of host-country attestations? (<i>Paragraph 3.7.9</i>)	<input checked="" type="checkbox"/> YES
If YES, do the Programme’s procedures on the contents of host-country attestations facilitate countries to identify each of the following:	
(i) the national point of contact,	<input checked="" type="checkbox"/> YES
(ii) authorized unit vintages,	<input checked="" type="checkbox"/> YES
(iii) authorized activity types, if applicable,	<input checked="" type="checkbox"/> YES
(iv) the CORSIA compliance period for which the units are authorized,	<input checked="" type="checkbox"/> YES
(v) the expected timing and processes for applying and reporting adjustments that are informed by the host country’s specified definition of “first transfer”;	<input checked="" type="checkbox"/> YES
(vi) the country’s chosen accounting method consistent with the relevant provision of 2/CMA.3 Annex I “Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement.	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Q4. Does the Programme have procedures in place to guide the contents of host-country attestations?

Yes. The BioCarbon Standard establishes formal, mandatory procedures governing the required contents of Host Country Attestations (HCAs). The [ADC Tool v3.1](#) (Annex A) provides a standardized HCA template and specifies the minimum information required for any authorization of VCCs for international mitigation purposes, including CORSIA.

The required HCA template enables host countries to provide the elements identified under CORSIA guidance, as follows:

(i) National point of contact

Section 2 of Annex A (Details of the signatory of the declaration”) requires:

- name;
- identification number;
- official position;
- entity, and
- full contact details (phone, email, address).

of the national focal point or officially designated representative (ADC Tool v3.1, Annex A, Section 2).

(ii) Authorized unit vintages

The HCA requires the emissions reduction quantification period (start and end dates), which directly identifies the authorized vintages (ADC Tool v3.1, Annex A, Section 1.F).

(iii) Authorized activity types

Annex A (Section 1.B–C) requires:

- project name;
- sector classification (energy, transport, waste, AFOLU);
- description of the project activity;

- Project location (country);
- Project participants.

(iv) CORSIA compliance period for which units are authorized

Section 3.b requires the host country to specify the maximum volume of emission reductions authorized for international use per calendar year, enabling alignment with CORSIA compliance cycles (ADC Tool v3.1, Annex A).

(v) Expected timing and processes for applying and reporting adjustments, informed by the country’s definition of “first transfer”

Section 3.c requires the host country to specify its definition of “first transfer” (authorization, issuance, or use/cancellation), which determines when corresponding adjustments will be applied and reported (ADC Tool v3.1, Annex A).

(vi) the country’s chosen accounting method consistent with the relevant provision of 2/CMA.3 Annex I “Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement.

Section 3 of Annex A includes explicit commitments by the host country to:

- apply corresponding adjustments, where required;
- reflect such adjustments transparently in Biennial Transparency Reports, including through the structured summary submitted under Article 13 of the Paris Agreement;
- comply with the reporting requirements established under Article 6.2 of the Paris Agreement (ADC Tool 3.1, Annex A).

The ADC Tool further establishes procedural requirements under which:

- HCAs shall be submitted, reviewed, and published in the registry prior to designation or use of units under CORSIA (Sections 9.4.1, 9.5.1);
- Eligibility may be restricted where required under BioCarbon Standard rules (BCR Standard v4.0, Sections 9.5.2 and 9.8.2)

Authorizations are reviewed by the Programme prior to designation or labelling of units. HCAs that do not contain the required minimum information are not accepted for CORSIA eligibility purposes.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q5. Does the Programme have procedures in place...	
a) ...requiring host country attestations to confirm the use of the applicable approach(es) referred to in Question 2 above?	<input checked="" type="checkbox"/> YES
b) ...requiring host country attestations to specify and describe the steps taken to prevent double-claiming (in line with these approaches / requirements)?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have procedures in place requiring host country attestations to confirm the use of the applicable approach(es) referred to in Question 2 above?

Yes. The Programme requires that Host Country Attestations (HCAs) explicitly confirm the applicable accounting

approach for internationally authorized mitigation outcomes, including the application of corresponding adjustments where required, consistent with Article 6.2 of the Paris Agreement and relevant international guidance.

The mandatory HCA template set out in the [ADC Tool](#) v3.1 (Annex A) requires the host country to:

- authorize the international use of the specified emission reductions or removals;
- confirm that such mitigation outcomes will be accounted for in accordance with the country’s international accounting obligations;
- specify the country’s definition of “first transfer” (authorization, issuance, or use/cancellation), which determines the timing of the application of corresponding adjustments; and
- confirm that corresponding adjustments will be reflected in its Biennial Transparency Reports, including through the structured summary submitted under Article 13 of the Paris Agreement ([ADC Tool v3.1](#), Annex A, Section 3).

The Programme treats the HCA as a mandatory prerequisite for international designation of units. Prior to labelling or authorizing any VCC for CORSIA or other international use, the Programme reviews the submitted HCA to confirm that it contains the required accounting commitments and specification of the applicable approach.

Units for which the HCA does not clearly specify the applicable accounting approach, including the timing of corresponding adjustments, are not designated as eligible for international mitigation use.

b) Does the Programme have procedures in place requiring host country attestations to specify and describe the steps taken to prevent double-claiming (in line with these approaches / requirements)?

Yes. The Programme requires that each Host Country Attestation (HCA) explicitly set out the host country’s accounting commitments and specification of the approach used to prevent double claiming, consistent with Article 6.2 of the Paris Agreement and related international guidance.

The mandatory HCA template in the [ADC Tool](#) v3.1 (Annex A, Section 3) requires the host country to:

- authorize the international use of specified emission reductions or removals;
- confirm that such mitigation outcomes will be accounted for in accordance with its international accounting obligations;
- commit to applying and reporting corresponding adjustments in its Biennial Transparency Reports, including through the structured summary submitted under Article 13 of the Paris Agreement; and
- specify its definition of “first transfer” (authorization, issuance, or use/cancellation), which determines the timing of the corresponding adjustment.

Beyond the HCA content itself, the ADC Tool integrates host-country double-claiming safeguards through:

- formal provisions under “Provisions for avoiding double claiming” (Section 9.4);
- reporting and follow-up procedures related to Article 6 reporting (Sections 9.5.1–9.5.2);
- procedures to address inconsistencies or absence of corresponding adjustment evidence (Section 9.5.2); and
- corrective and compensatory mechanisms where double-claiming risks materialize (Section 9.8.1).

At registry level, units may not be designated or labelled for international use unless covered by a valid HCA. The registry applies serial-level tagging and eligibility controls to ensure that only units explicitly covered by the authorization may be designated for CORSIA or other international uses requiring corresponding adjustments ([SOP v2.01](#), Section 20).

Authorizations are linked to specific projects, vintages, and volumes within the registry system. Units not covered by the applicable authorization remain ineligible for international designation.

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q6. Please provide any additional information about the programme’s measures to require and demonstrate that host countries of emissions reduction activities agree to account for any offset units issued as a result of those activities, such that double claiming does not occur between the airline and the host country of the emissions reduction activity.

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The BioCarbon Standard addresses double-claiming risks through mandatory host-country authorization, serial-level registry controls, eligibility tagging, public disclosure, and defined corrective procedures under the Avoiding Double Counting framework.

The Programme requires a valid Host Country Attestation (HCA) as a prerequisite for any Verified Carbon Credits (VCCs) to be designated for international use under CORSIA. As set out in the ADC Tool v3.1 (Annex A), the HCA shall:

- identify the project and authorized volume;
- specify the applicable quantification period;
- authorize the international use of the mitigation outcomes;
- confirm that such mitigation outcomes will be accounted for in accordance with the host country’s international accounting obligations; and
- confirm that corresponding adjustments will be applied and reflected in Biennial Transparency Reports in accordance with Article 13 of the Paris Agreement.

Upon submission, the Programme confirms that the HCA contains the required elements specified in the ADC Tool and that it has been issued by the designated national authority or focal point. The authorization is then recorded in the registry as a prerequisite for designation of units for international use. VCCs may not be labeled or processed for retirement under CORSIA unless a valid HCA has been recorded in the registry. Units designated for CORSIA use are tagged accordingly, and all issuance, transfer, and retirement events are recorded at serial level in accordance with the registry procedures (ADC Tool v3.1, Section 9.4.1; Annex A and Annex B).

The Programme does not issue host-country authorizations and does not exercise authority over sovereign accounting decisions. Its role is limited to defining eligibility requirements, reviewing submitted authorizations, and implementing registry-based controls for designation, labeling, and public disclosure.

The [BCR Standard v4.0](#) further defines double counting and double claiming risks and requires documented evidence, including registry records and attestations, to demonstrate that mitigation outcomes are not simultaneously claimed under other schemes or toward multiple mitigation targets.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q7. Does the Programme have measures in place to...	
a) make publicly available <u>any national government decisions</u> related to accounting for units used in ICAO, including decisions related to the contents of host country attestations described in paragraph 3.7.8 of Appendix A? (<i>Paragraph 3.7.11</i>)	<input checked="" type="checkbox"/> YES
b) update information pertaining to host country attestation as often as necessary to avoid double-claiming? (<i>Paragraph 3.7.11</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form

was completed):

a) Does the Programme have measures in place to make publicly available any national government decisions related to accounting for units used in ICAO, including decisions related to the contents of host country attestations described in paragraph 3.7.8 of Appendix A?

Yes. The Programme has procedures to ensure that national government decisions relevant to accounting for units used under CORSIA, including Host Country Attestations (HCAs), are made publicly available through the BioCarbon registry.

The [ADC Tool v3.1](#) requires that each Host Country Attestation be uploaded to the registry and publicly displayed on the project's registry page prior to designation or use of units under CORSIA (Section 9.4.1; Annex A).

The registry further discloses authorization-related attributes at unit level, including authorized volumes, applicable quantification period, and CORSIA eligibility status (ADC Tool v3.1, Annex B).

Where the host country specifies elements such as the definition of "first transfer," timing of corresponding adjustments, or applicable authorization conditions, such information is reflected in the publicly available HCA documentation as required by Annex A (Section 3.a–3.c).

Units may not be designated or processed for retirement under CORSIA unless the corresponding HCA has been submitted and recorded in the registry.

b) Does the Programme have measures in place to update information pertaining to host country attestation as often as necessary to avoid double-claiming?

Yes. The Programme has procedures requiring that host country attestation information be updated where necessary to reflect changes relevant to corresponding adjustments or authorization status.

The [ADC Tool v3.1](#) establishes procedures for monitoring host-country accounting evidence and Article 6 reporting. Where evidence of corresponding adjustments is missing or unclear, the Programme may request confirmation from the host country within the timeframe specified in Section 9.5.2. Where appropriate, updated authorization documentation shall be submitted and recorded in the registry.

The Programme also conducts periodic reporting to host countries regarding VCCs issued and retired for international use, consistent with Section 9.5.1, supporting reconciliation of authorized volumes and corresponding adjustment information.

If a host country revises its authorization decision, applicable volumes, timing of "first transfer," or accounting approach, the Programme requires that updated authorization documentation be submitted and reflected in the registry. The [ADC Tool v3.1](#), including Annex B and Sections 9.5 and 9.8.2, establishes the procedural framework for addressing inconsistencies and applying precautionary measures where necessary.

Where potential double-claiming risks are identified, the Programme may apply precautionary measures, including withholding CORSIA eligibility labelling or temporarily blocking CORSIA-related retirement requests, and update publicly disclosed information accordingly.

B. Any planned/forthcoming changes, including their expected timelines (if none, "N/A"):

N/A

Q8.a) Does the Programme have procedures in place to compare countries' accounting for emissions units in national emissions reports against the volumes of eligible units issued by the programme and used under the CORSIA which the host country's national reporting focal point or designee otherwise attested to its intention to not double claim? (Paragraph 3.7.12)	<input checked="" type="checkbox"/> YES
Q8.b). Do the procedures referred to above... (Paragraph 3.2.12)	

(i) ...specify the relevant accounting information in each report submitted in accordance with Section IV of Annex I to Decision 2/CMA.3?	<input checked="" type="checkbox"/> YES
(ii) ...specify the expected timing and processes by which the programme will compare the host country's reported information on authorizations in its national reports with the information provided by the country in its attestation ?	<input checked="" type="checkbox"/> YES
iii) ...require publication of all host-country attestations and related documentation <u>generated by the emissions unit programme (e.g., results from the comparison)?</u>	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have procedures in place to compare countries' accounting for emissions units in national emissions reports against the volumes of eligible units issued by the programme and used under the CORSIA which the host country's national reporting focal point or designee otherwise attested to its intention to not double claim?

Yes. The Programme has procedures to compare volumes of VCCs authorized and used under CORSIA against host-country accounting information reflected in national reports, including information that may be available through the Article 6 database to the UNFCCC.

Under the [ADC Tool v3.1](#), BioCarbon shall identify and use the relevant host-country reporting sources, including the volumes of VCCs issued and used under initiatives such as CORSIA against relevant host-country national reports (Section 9.5.2).

The Programme's comparison is anchored in the Host Country Attestation (HCA), which documents the scope of authorization (project, quantification period, and authorized volumes) and the host country's accounting commitments, including the application of corresponding adjustments (Section 9.4.1; Annex A).

Where corresponding adjustment evidence is missing or unclear, the ADC Tool v3.1 provides that BioCarbon will request clarification from the host country within the timeframe defined in Section 9.5.2. Where material inconsistencies persist, precautionary measures may be applied in accordance with Programme rules (Section 9.8.2).

b). Do the procedures referred to above

(i) ...specify the relevant accounting information in each report submitted in accordance with Section IV of Annex I to Decision 2/CMA.3?

Yes. The Programme's procedures identify the relevant host-country accounting information to be reviewed in national reporting consistent with Article 6.2 guidance.

The [ADC Tool v3.1](#) provides that BioCarbon uses host-country national reports for purposes of follow-up and cross-checking of corresponding adjustment evidence, including information that may be reflected in the Article 6 database.

The HCA template (Annex A, Section 3) requires specification of:

- authorized volumes and quantification period;
- the host country's definition of "first transfer";
- commitment to apply corresponding adjustments; and

confirmation that such adjustments will be reflected in Biennial Transparency Reports under Article 13 of the Paris Agreement.

(ii) ...specify the expected timing and processes by which the programme will compare the host country's reported information on authorizations in its national reports with the information provided by the country in its attestation?

Yes. The Programme specifies timing and process steps for follow-up and comparison against host-country

reporting.

In accordance with the [ADC Tool](#) v3.1:

- BioCarbon submits annual reports to host countries detailing volumes of VCCs issued and retired for international use (Section 9.5.1).
- BioCarbon commits to cross-checking these volumes against host-country national reports.
- Where corresponding adjustment evidence is not available after one year following host-country authorization, BioCarbon will request clarification within the timeframe defined in the Tool, including a 90-day response period where applicable (Section 9.5.2).
- Where inconsistencies persist, precautionary measures may be applied in accordance with Programme rules (Section 9.8.2).

iii) ...require publication of all host-country attestations and related documentation generated by the emissions unit programme (e.g., results from the comparison)?

Yes, with respect to host-country authorizations.

The Programme requires publication of all Host Country Attestations (HCAs) and authorization-related unit attributes in the public registry (ADC Tool v3.1, Section 9.4.1; Annex B).

Internal follow-up records and correspondence undertaken as part of corresponding adjustment checks are maintained as programme records in accordance with the ADC Tool and are not required to be publicly disclosed.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q9. Would the Programme be willing and able, upon request, to report to ICAO's relevant bodies, as requested, performance information related to, <i>inter alia</i> , any material instances of and programme responses to country-level double claiming; the nature of, and any changes to, the number, scale, and/or scope of host country attestations; any relevant changes to related programme measures? (<i>Paragraph 3.7.13</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The Programme is able to provide ICAO, upon request, with relevant performance information in accordance with Programme procedures, including:

- (i) material instances of identified country-level double-claiming risks and the Programme's corresponding actions under its established procedures;
- (ii) the number and scope of Host Country Attestations (HCAs) recorded in the registry and any updates thereto; and
- (iii) updates to relevant Programme measures affecting CORSIA eligibility or accounting safeguards.

The BioCarbon Standard and associated governance instruments establish reporting, oversight, and documentation procedures that enable such information to be compiled and provided when requested.

The [ADC Tool v3.1](#) includes procedures for monitoring host-country authorizations and CORSIA-related retirements (Section 9.5) and establishes precautionary and follow-up measures where inconsistencies are identified (Section 9.8.2).

Registry governance rules set out in the [SOP v2.01](#) (Section 20; Section 23) ensure that unit-level records, Host

Country Attestations, authorization status, and corrective actions are traceable within the registry system.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q10. Does the Programme have procedures in place for the programme, or proponents of the activities it supports, to compensate for, replace, or otherwise reconcile double claimed mitigation associated with units used under the CORSIA which the host country's national accounting focal point or designee otherwise attested to its intention to not double claim, including in the instance that the attestation is withdrawn.? (<i>Paragraph 3.7.14</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes. The Programme has established procedures to compensate, replace, or otherwise reconcile double-claimed mitigation associated with units used under CORSIA, including instances in which a Host Country Attestation (HCA) is withdrawn.

The [ADC Tool v3.1](#) establishes corrective and compensation mechanisms where country-level double claiming is identified or where corresponding adjustment evidence cannot be obtained following host-country authorization. The Tool provides that BioCarbon shall:

- identify, document, and assess instances of double claiming and their underlying causes (Section 9.6; Section 9.8);
- compensate affected volumes through cancellation of replacement units within the Registry Platform. Where the project-specific reserve account does not contain sufficient eligible units, the Programme may utilize the General Reserve (BioCarbon Reserve) to complete compensation (Section 9.8.1);
- apply precautionary measures, including restriction of CORSIA eligibility, blocking of project accounts, suspension of transactions, and, where appropriate, temporary or permanent suspension of user accounts (Section 9.8.2 and 9.8.3);
- apply safeguards where an HCA is withdrawn, including reconciliation of previously authorized volumes and suspension of further issuance or retirement of affected units until compliance is restored (Section 9.8.1).

All corrective and compensatory actions are recorded at serial level in the registry system and reflected in public registry records, including cancellation and status changes in accordance with Programme procedures.

Where credible evidence of corresponding adjustments cannot be obtained following the follow-up process described in Section 9.5.2, precautionary measures may be applied under Programme rules. The Programme may inform relevant authorities, as appropriate and in accordance with Programme procedures.

These mechanisms operate in conjunction with registry-level tagging, serial tracking, reserve mechanisms, and compensation procedures to address double-claiming risks associated with units used under CORSIA.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

PART 6: Programme comments

Are there any additional comments the programme wishes to make to support the information provided in this form? The BioCarbon Standard confirms that the information provided in this re-application form accurately reflects the Programme's binding normative framework and its current operational implementation. The Programme operates under a transparent governance structure with independent validation and verification aligned with ISO 14064-3 and ISO 14065. All applicable rules are publicly documented and implemented through established registry, assurance, and oversight procedures.

SECTION IV: SIGNATURE

I certify that I am the administrator or authorized representative (“Programme Representative”) of the emissions unit programme (“Programme”) represented in a) this form, b) evidence accompanying this form, and c) any subsequent oral and/or written correspondence (a-c: “Programme Submission”) between the Programme and ICAO; and that I am duly authorized to represent the Programme in all matters related to ICAO’s analysis of this application form; and that ICAO will be promptly informed of any changes to the contact person(s) or contact information listed in this form.

As the Programme Representative, I certify that all information in this form is true, accurate, and complete to the best of my knowledge.

As the Programme Representative, I acknowledge that:

the Programme’s participation in the assessment does not guarantee, equate to, or prejudice future decisions by Council regarding CORSIA-eligible emissions units; and

the ICAO is not responsible for and shall not be liable for any losses, damages, liabilities, or expenses that the Programme may incur arising from or associated with its voluntary participation in the assessment; and

as a condition of participating in the assessment, the Programme will not at any point publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme and ICAO, and of the assessment process generally, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.

Signed:

ANGELA DUQUE VILLEGAS

03 March 2026

Full name of Programme Representative (*Print*)

Date signed (*Print*)

Programme Representative (*Signature*)

(This signature page may be printed, signed, scanned and submitted as a separate file attachment)



ICAO

Programme Application Form, Appendix B

Programme Assessment Scope

CONTENTS: With this document, programmes may define which of their activities they are submitting for assessment by the TAB. The two sheets are described below:

- Sheet A) Activities the programme describes in this form, which will be assessed by ICAO's TAB
- Sheet B) List of all methodologies / protocols that support activities described under Sheet A

SHEET B: METHODOLOGIES / PROTOCOLS LIST (Here, list all methodologies / protocols that support activities described in Sheet A)

Methodology name	Unique Methodology / Protocol Identifier	Applicable methodology version(s)	Date of entry into force of most recent version	Prior versions of the methodology that are credited by the Programme (if applicable)	Greenhouse / other gases addressed in methodology	Web link to methodology
Programme-owned methodologies						
BCR0001_Afforestation, Reforestation, and Revegetation	BCR0001	V5.0	05/11/2025	Not applicable	CH4, N2O	BCR0001_Afforestation, Reforestation, and Revegetation
BCR0008_Biomethanisation Plants Animal Manure Management for Renewable Energy, Heat Generation, and CH4 & N2O Mitigation	BCR0008	V2.0	19/02/2026	Not applicable	CO2, CH4, N2O	BCR0008_Biomethanisation Plants Animal Manure Management for Renewable Energy, Heat Generation, and CH4 & N2O Mitigation
BCR0009_SOIL ORGANIC CARBON (SOC) stock increase by adding high organic content from anaerobic digestate	BCR0009	V2.0	09/02/2024	Not applicable	CO2, N2O	BCR0009_SOIL ORGANIC CARBON (SOC) stock increase by adding high organic content from anaerobic digestate
BCR0010_Improved Forest Management and Avoided Planned Forest Conversion (IFM & APFC)	BCR0010	V1.0	04/04/2025	Not applicable	CO2, CH4, N2O	BCR0010_Improved Forest Management and Avoided Planned Forest Conversion (IFM & APFC)
BCR0011_Sustainable Biochar Production, Carbon Removal and Long-Term Storage	BCR0011	V1.0	01/09/2025	Not applicable	CO2, CH4, N2O	BCR0011_Sustainable Biochar Production, Carbon Removal and Long-Term Storage
Energy						
CDM - AMS-I.D._Grid connected renewable electricity generation	CDM - AMS-I.D.	V18.0	28/11/2014	Not applicable	CO2	CDM - AMS-I.D._Grid connected renewable electricity generation
CDM - AMS-I.J._Solar water heating systems (SWH)	CDM - AMS-I.J.	V2.0	31/08/2018	Not applicable	CO2	CDM - AMS-I.J._Solar water heating systems (SWH)
Waste						
CDM - AM0057_Avoided emissions from biomass wastes through use as feed stock in pulp and paper, cardboard, fibreboard or bio-oil production	CDM - AM0057	V3.0.1	13/08/2010	Not applicable	CO2, CH4, N2O	CDM - AM0057_Avoided emissions from biomass wastes through use as feed stock in pulp and paper, cardboard, fibreboard or bio-oil production
CDM - ACM0001_Flaring or use of landfill gas	CDM - ACM0001	V19.0	14/06/2019	Not applicable	CO2, CH4	CDM - ACM0001_Flaring or use of landfill gas
CDM - ACM0010_GHG emission reductions from manure management systems	CDM - ACM0010	V9.0	30/09/2025	Not applicable	CO2, CH4, N2O	CDM - ACM0010_GHG emission reductions from manure management systems
CDM - AMS-III.F._Avoidance of methane emissions through composting	CDM - AMS-III.F.	V12.0	04/11/2016	Not applicable	CO2, CH4, N2O	CDM - AMS-III.F._Avoidance of methane emissions through composting
CDM - AMS-III.G._Landfill methane recovery	CDM - AMS-III.G.	V10.0	14/06/2019	Not applicable	CO2, CH4	CDM - AMS-III.G._Landfill methane recovery
CDM - AMS-III.AO.Methane recovery through controlled anaerobic digestion	CDM - AMS-III.AO.	V1.0	26/11/2010	Not applicable	CO2, CH4	CDM - AMS-III.AO.Methane recovery through controlled anaerobic digestion



ICAO

Programme Application Form, Appendix C

Programme Exclusions Scope

CONTENTS: With this document, programmes may define which of their activities they are **excluding** from TAB's assessment. The two sheets are described below:

- Sheet A) Activities the programme describes in this form will be **excluded** from assessment by ICAO's TAB
- Sheet B) List of all methodologies / protocols that support activities described under Sheet A

Emissions Unit Programme Registry Attestation

(Version 3, January 2023)

PART A. Applicability and Instructions

1. Relevance and definitions:

1.1. These terms are relevant to emissions unit programmes and their designated registries:

1.1.1. **CORSIA Eligible Emissions Unit Programme:** emissions unit programme approved by the ICAO Council as eligible to supply emissions units under the CORSIA.

1.1.2. **CORSIA Eligible Emissions Unit Programme-designated registry:** registry designated by a CORSIA Eligible Emissions Unit Programme to provide its registry services and approved by the ICAO Council as reflected in the programme's listing contained in the ICAO Document titled "*CORSIA Eligible Emissions Units*".

1.1.3. **Material change:** any update to the procedures of an emissions unit programme or its designated registry that would alter the functions that are addressed in the Emissions Unit Criteria (EUC), related guidelines, or the contents of this attestation. This includes changes that would alter responses to questions in the application form that the programme has submitted to the ICAO Secretariat or contradict the confirmation of the registry's adherence to the requirements contained in this attestation.

1.1.4. **Cancel:** the permanent removal and single use of a CORSIA Eligible Emissions Unit within a CORSIA Eligible Emissions Unit Programme designated registry such that the same emissions unit may not be used more than once. This is sometimes also referred to as "retirement", "cancelled", "cancelling" or "cancellation".

1.1.5. **Business day:** defined by the CORSIA Eligible Emissions Unit Programme registry when responding to formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units.

1.2. References to "Annex 16, Volume IV" throughout this document refer to Annex 16 to the Convention on International Civil Aviation — *Environmental Protection*, Volume IV — *Carbon Offsetting and reduction Scheme for International Aviation (CORSIA)*, containing the Standards and Recommended Practices (SARPs) for CORSIA implementation. Reference to "ETM, Volume IV" throughout this document refer to Environmental Technical Manual (Doc 9501), Volume IV — *Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)*, containing the guidance on the process to implement CORSIA SARPs.

2. Programme - registry relationship:

2.1. The ICAO Council's Technical Advisory Body (TAB) conducts its assessment of emissions unit programme eligibility including an assessment of the programme's provisions and procedures governing the programme registry, as represented by the programme. The ICAO Council determines CORSIA eligible emissions units upon recommendations by TAB and

consistent with the EUC. The programme registry is not separately or independently considered throughout this process. The TAB may periodically review and report to the ICAO Council regarding the continued consistency of programme's registry and its administration with terms contained in this document's Part B.

- 2.2.** The provision of registry services under the CORSIA by a CORSIA Eligible Emissions Unit Programme registry is fully subject to the terms, conditions and limitations to the programme's scope of eligibility. Such terms include, *inter alia*, the programme's commitment to administer any and all provisions and procedures governing the programme registry in the manner represented by the programme in the application form and additional information provided to TAB during the assessment process.
 - 2.3.** A CORSIA Eligible Emissions Unit Programme registry can provide registry services to aeroplane operators prior to the programme's and programme registry's demonstration of the registry's consistency with the registry requirements contained in this attestation. However, the programme registry can only claim to support and can only provide for aeroplane operators to fulfill the provisions in Annex 16, Volume IV and ETM, Volume IV involving emissions unit cancellation-, reporting-, and verification-related actions after its consistency with the registry requirements contained in this attestation is demonstrated by the programme in accordance with Part A, Paragraph 3 of this document, and the signed attestation is published on the CORSIA website in addition to the ICAO document "*CORSIA Eligible Emissions Units*".
- 3.** Submitting an "*Emissions Unit Programme Registry Attestation*":
- 3.1.** Both the administrator or authorized representative ("Programme Representative") of an emissions unit programme ("Programme"), and the administrator or authorized representative ("Registry Representative") of the registry designated by the Programme ("Programme Registry") will review and attest to their acceptance (as signed in Section 8 of this attestation) of all terms contained herein.
 - 3.2.** The Programme will electronically submit to the ICAO Secretariat a unique, dual-signed attestation for each and every Programme Registry that will provide its registry services to the Programme under the CORSIA:

 - 3.2.1.** If the Programme is determined to be eligible by a decision of the ICAO Council taken in 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than one year after the Programme is determined to be eligible by the ICAO Council.
 - 3.2.2.** From 2021, the Programme should submit the signed attestation(s) to the ICAO Secretariat at the time of applying for assessment by the TAB. If the Programme is determined to be eligible by a decision of the ICAO Council after 31 December 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than 180 days after the Programme is determined to be eligible by the ICAO Council.
 - 3.3.** As soon as possible upon receiving a signed attestation from the Programme, the ICAO Secretariat will:

3.3.1. Forward the signed attestation to the TAB; and

3.3.2. If the Programme is determined to be eligible by a decision of the ICAO Council, publicly post the signed attestation on the CORSIA website in addition to the ICAO document “*CORSIA Eligible Emissions Units*”.

PART B: Emissions Unit Programme Registry Attestation

4. **Programme application materials.** As the Registry Representative, I certify items 4.1 to 4.4:

4.1. I have read and fully comprehend the following information:

4.1.1. The instructions and terms of this attestation;

4.1.2. The contents of the ICAO document “*CORSIA Emissions Unit Eligibility Criteria*”;

4.1.3. The contents of the most recent version of the application form that the Programme has provided to the ICAO Secretariat; and

4.1.4. The terms, conditions and limitations to the Programme’s scope of eligibility and further action(s) requested to the Programme by the ICAO Council, as presented to the Programme upon relevant decision of the ICAO Council on the Programme’s eligibility¹ for the 2024-2026 compliance period (First Phase).

4.2. The Programme’s representation of its provisions and procedures governing the Programme Registry, and of Programme Registry functionality, as contained in the most recent version of the application form that the Programme has provided to the ICAO Secretariat, is true, accurate, and complete, to the best of my knowledge;

4.3. The Programme Registry will notify the Programme of any material changes to the Programme Registry, to enable the Programme to maintain consistency with relevant criteria and guidelines throughout its assessment by TAB and up to an eligibility decision by the ICAO Council; and, if applicable, continuing on from the effective date of an affirmative eligibility decision by the ICAO Council, the Programme Registry will notify the Programme of any material changes to the Programme Registry, such that the Programme can maintain consistency with relevant criteria and guidelines;

4.4. The Programme Registry and Registry Representative will not publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme, the Programme Registry, and/or the ICAO Secretariat, related to the status of the Programme’s provision of programme and registry services under the CORSIA, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.

5. **Scope of Programme responsibilities under the CORSIA.** As the Registry Representative, I acknowledge items 5.1 to 5.2:

5.1. The scope of the Programme assessment by the TAB, through which the TAB will develop recommendations on the list of eligible emissions unit programmes (and potentially project types) for use under the CORSIA, which will then be considered by the ICAO Council for an eligibility decision, including the Programme’s responsibilities throughout this process; and

¹ Only applicable when the Programme submits the signed “*Emissions Unit Programme Registry Attestation*” to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

- 5.2. The scope and limitations of the ICAO Secretariat's responsibilities related to the assessment process.
6. **Programme - Registry relationship.** As the Registry Representative, I understand and accept items 6.1 to 6.2:
- 6.1. The Programme Registry's provision of registry services under the CORSIA is subject to the terms, conditions and limitations to the Programme's scope of eligibility, as presented to the Programme upon relevant decision of the ICAO Council on the Programme's eligibility; and
- 6.2. Only after the Programme and the ICAO Secretariat have completed all steps in Part A, Section 3 of this attestation, can the Programme Registry facilitate and identify emissions unit cancellations specifically for CORSIA use, and support any related reporting and verification activities. The Programme Registry will not promote itself as being capable of providing registry services for the described purpose until such time.
7. **Scope of Programme Registry responsibilities under the CORSIA.** As the Registry Representative, I certify items 7.1 to 7.12:
- 7.1. The Programme Registry is capable of fully meeting the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place:
- 7.1.1. In the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat; and
- 7.1.2. As acknowledged by the Programme in the signed "Programme acceptance to terms of eligibility for inclusion in the ICAO document "*CORSIA Eligible Emissions Units*"².
- 7.2. The Programme Registry will not deny a CORSIA participant's request for a registry account solely on the basis of the country in which the requestor is headquartered or based;
- 7.3. The Programme Registry will identify (in the case of applicants to be assessed to determine their eligibility) / identifies (when the Programme is determined to be eligible by a decision of the ICAO Council) CORSIA Eligible Emissions Units as defined in the ICAO document "*CORSIA Eligible Emissions Units*"³. This will be/is done consistent with the capabilities described by the Programme in its communications with ICAO, and any further requirements decided by the ICAO Council for CORSIA Eligible Emissions Unit Programme-designated Registry.
- 7.4. The Programme Registry will, upon request of the CORSIA participant account holder or participant's designee, designate the participant's cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle;

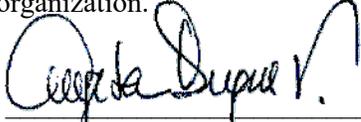
² Only applicable when the Programme submits the signed "*Emissions Unit Programme Registry Attestation*" to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

³ As prescribed in the ICAO Document "*CORSIA Eligible Emissions Units*", the programme must provide for and implement its registry system to identify its CORSIA eligible emissions units as defined in the document.

- 7.5. The Programme Registry will, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry’s public website the account owners cancellations of CORSIA Eligible Emission Units as instructed. Such cancellation information will include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV;
- 7.6. The Programme Registry will, upon request of the CORSIA participant account holder or participant’s designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV;
- 7.7. The Programme Registry will maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants’ designees, and transaction events carried out by a user; and disclose documentation of such practices upon request. The Programme Registry will utilize appropriate method(s) to authenticate the identity of each user accessing an account; grant each user access only to the information and functions that a user is entitled to; and utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user. Such security features will meet and be periodically updated in accordance with industry best practice;
- 7.8. The Programme Registry will, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the CORSIA participant account holder or their designee, and notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme’s application form;
- 7.9. The Programme Registry will ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV. Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors;
- 7.10. The Programme Registry will ensure that all cancellation information on its website is presented in a user-friendly format; is available at no cost and with no credentials required; is capable of being searched based on data fields; and can be downloaded in a machine-readable format, e.g., .xlsx;
- 7.11. The Programme Registry will retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible; and consistent with the Programme’s long-term planning, including plans for possible dissolution;
- 7.12. The Programme Registry will append a document to the end of the signed attestation describing how it will ensure its ability to implement the requirements of this document. This will include references to existing registry functionalities that already meet the

requirements of this document and/or description of business practices and procedures that ensure the Programme Registry's ability to implement the requirements in this document prior to identifying any emissions unit cancellations specifically for CORSIA use and supporting any related reporting and verification activities.

8. **Accuracy and completeness of information.** The signatures below certify that the information provided is true and correct in all material respects on the date as of which such information is dated or certified and does not omit any material fact necessary in order to make such information not misleading. Representatives are duly authorized for official correspondence on behalf of their organization.



Programme Representative Signature



Registry Representative Signature

ANGELA DUQUE VILLEGAS
Programme Representative Name

SANTIAGO QUINTANA
Registry Representative Name

BIOCARBON STANDARD
Programme Name

GLOBAL CARBON TRACE
Registry Name

03 March 2026
Date

03 March 2026
Date

Instructions for Registry Representative: Please append a document on the next page of this attestation describing your Registry's ability to implement the requirements of this document, including references to existing registry functionalities that meet the requirements of this document and/or description of business practices and procedures that ensure the Programme Registry's ability to implement the requirements of this document prior to identifying any emissions unit cancellations specifically for CORSIA use and supporting any related reporting and verification activities.

ATTACHMENT A: PROGRAMME REGISTRY ATTESTATION DISCLOSURE FORM

PART 1: INSTRUCTIONS FOR REGISTRY REPRESENTATIVE

The following information request corresponds to the registry representative's certification of its adherence to items 7.1 to 7.11 of the *Emissions Unit Programme Registry Attestation* "Scope of Programme Registry responsibilities under the CORSIA".

In accordance with item 7.12 of the *Emissions Unit Programme Registry Attestation*, registry administrators are to complete and append this form to the signed *Attestation* describing how the Registry will ensure its ability to implement the requirements of the *Attestation*. This includes references to existing registry functionalities that already meet the requirements of the *Attestation* and/or descriptions of business practices and procedures that ensure the Programme Registry's ability to implement the requirements in the *Attestation*.

For further guidance regarding the format and approaches for providing summary information and evidence of system functionalities and/or procedures in this form, refer to instructions for "**Form Completion**" in the *Application Form for Emissions Unit Programmes*⁴.

PART 2: PROGRAMME AND REGISTRY REPRESENTATIVE INFORMATION

1. Programme Representative Information

A. Programme Information

Programme name: **BioCarbon Standard**

Administering Organization⁵: **BioCarbon Cert**

Official mailing address: **K 7 67 02 OF. 303**

Telephone #: **+57 3233059939**

Official web address: **www.biocarbonstandard.com**

B. Programme Administrator Information (i.e., individual contact person)

Full name and title: **Angela Duque**

Employer / Company (*if not programme*): **BioCarbon Cert SAS**

E-mail address: **aduque@biocarbonstandard.com** Telephone #: **+57 3105727198**

C. Programme Representative Information (if different from Programme Administrator)

⁴ <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

⁵ **Please complete**, even if the name of the business, government agency, organization, or other entity that administers the Emissions Unit Programme is the same as "*Programme Name*".

Full name and title: N/A

Employer / Company (*if not Programme*): N/A

E-mail address: N/A

Telephone #: N/A

2. Registry Representative Information⁶

A. Registry Information

Registry / system name: **Global CarbonTrace (GCT Registry)**

Administering Organization: Global CarbonTrace INC.

Official mailing address: squintana@globalcarbontrace.io

Telephone #: +57 3118988913

Official web address: www.globalcarbontrace.io

B. Registry Administrator Information (i.e., individual contact person)

Full name and title: **Santiago Quintana**

Employer / Company (*if not Registry Administering Organization*): Global CarbonTrace INC.

E-mail address: squintana@globalcarbontrace.io

Telephone #: +57 3118988913

C. Programme Representative Information (if different from Registry Administrator)

Full name and title: N/A

Employer / Company (*if not Registry Administering Organization*): N/A

E-mail address: N/A

Telephone #: N/A

⁶ **Please complete this section**, even if the business, government agency, organization, or other entity that administers the Emissions Unit Programme Registry is the same as the organization described in **Part 2. “1. Programme Representative Information”**.

PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES

	<p>Does the Programme Registry fully meet the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place in the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat and, if applicable⁷, as acknowledged by the Programme in the signed “Programme acceptance to terms of eligibility for inclusion in the ICAO document “<i>CORSIA Eligible Emissions Units</i>”?”</p>	<p><input checked="" type="checkbox"/> YES</p>
<p>7.1</p>	<p>Describe how the Registry ensures its ability to implement these provisions:</p> <p>Global Carbon Trace Inc. (GCT) acts as the independent Registry Administrator for the BioCarbon Standard Registry. The Registry is operated in strict accordance with the Programme provisions, procedures, and governance arrangements established by BioCarbon Cert S.A.S., in its role as Programme Administrator and standard-setting body, as described in the Programme application submitted to the ICAO Secretariat.</p> <p>The Registry Administrator is responsible exclusively for the technical operation and administration of the Registry system, and does not establish, modify, or interpret Programme rules, eligibility criteria, or CORSIA requirements. All such provisions are defined by BioCarbon Cert and implemented by the Registry Administrator as binding operational requirements.</p> <p>GCT ensures that the Registry system is configured to fully and accurately implement all Programme provisions related to the Registry, including, inter alia:</p> <ul style="list-style-type: none"> (a) the application of Programme-defined eligibility parameters and controls at the project registration and unit issuance stages; (b) the implementation of user due diligence and access controls, including know-your-customer (KYC) measures, in accordance with Programme requirements; (c) the maintenance of full traceability of Verified Carbon Credits (VCCs) throughout their lifecycle, including issuance, holding, transfer, and cancellation; (d) the transparent public disclosure of project and unit status information, in line with the Programme’s transparency and accountability provisions; (e) the application and visibility of CORSIA-related labels and attributes, strictly in accordance with Programme rules and based on the information and conditions established by BioCarbon Cert, including Host Country Attestation letters where applicable. <p>BioCarbon Cert hereby reaffirms and ratifies its commitment to comply with the terms of eligibility for inclusion in the ICAO document “CORSIA Eligible Emissions Units”, as set out in its signed Programme acceptance to terms of eligibility. In this context, the Registry Administrator is contractually and procedurally required to implement and maintain all Registry-related procedures applicable to CORSIA Eligible Emissions Units exactly as defined by the Programme.</p> <p>The Registry system is designed and operated to ensure that information on unit status, including cancellations (retirements), is accurately recorded, publicly accessible, and auditable, thereby supporting the objectives of transparency, traceability, and environmental integrity required under CORSIA.</p>	

⁷ Only applicable when the Programme submits the signed “*Emissions Unit Programme Registry Attestation*” to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

	<p>Upon request by ICAO or the ICAO Secretariat, and acting within its defined role, the Registry Administrator is able to provide relevant Registry information and evidence demonstrating the effective implementation of the Programme provisions and procedures related to the Registry, as represented in the Programme application.</p>
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>
	<p>Web-based evidence of the Registry system functionalities, as well as documentary evidence of the business practices and procedures applicable to the Programme Registry, is publicly available and/or included as attachments to this Emissions Unit Programme Registry Attestation, and can be consulted in Annex 1 (Supporting Evidence), Section 1 – “Program procedures and provisions that occur and are guaranteed in the Registry.”</p> <p>The Registry system operated by Global Carbon Trace Inc., in its role as independent Registry Administrator, is publicly accessible at:</p> <p>https://globalcarbontrace.io/</p> <p>The Registry system supports the technical implementation of the Programme provisions defined by BioCarbon Cert S.A.S., acting as Programme Administrator and standard-setting body, including procedures related to account management, project registration, unit issuance, transfer, and cancellation.</p> <p>Documentary evidence describing the Registry procedures and operational practices is provided through the Handbook and Good Practices – Registry Platform (version 7.0), which is publicly available and included as an attachment to this Emissions Unit Programme Registry Attestation. The Handbook describes the Registry-related procedures applicable under the Programme, including, inter alia, user account processes, project pre-registration and registration, issuance of Verified Carbon Credits (VCCs), transfers, and cancellations (retirements), and reflects alignment with the Programme provisions on transparency, traceability, and avoidance of double counting, as set out by BioCarbon Cert, including those described in the BioCarbon Standard Operating Procedures (SOP).</p> <p>During the account opening process, Registry users are required to review and accept the applicable contractual and compliance documentation, including the Registry terms and conditions, personal data processing consent, and applicable AML/CFT policies and procedures, in accordance with Programme requirements.</p> <p>Access to Registry functionalities is enabled only after the completion of all applicable administrative and eligibility review processes carried out by the Programme Administrator, in accordance with Programme-defined procedures. The Registry Administrator enables such access solely upon formal instruction from the Programme Administrator.</p> <p>The Registry system includes a publicly accessible interface that provides information on projects and units, including project status and unit lifecycle information, supporting transparency and traceability objectives. Publicly accessible Registry views include, inter alia:</p> <ul style="list-style-type: none"> (a) a public listing of registered projects and their status; (b) information on issued Verified Carbon Credits (VCCs); and (c) records of unit transfers and cancellations (retirements).

As further evidence, this Emissions Unit Programme Registry Attestation includes attachments containing screenshots and system extracts illustrating the Registry platform functionalities for both public users and Registry Administrator accounts, and can be consulted in Annex 1 (Supporting Evidence), Section 3 – “Description and Evidence of User Retirement Records and Public Retirement Reports”, demonstrating the effective implementation of the Programme Registry provisions and procedures as represented in the Programme application submitted to the ICAO Secretariat.

7.2	<p>Will the Programme Registry ensure that a CORSIA participant’s request for a registry account will not be denied solely on the basis of the country in which the requestor is headquartered or based?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implement this provision:</p>	
	<p>For the purposes of this Programme, the Programme Registry is implemented through the Registry System operated by an independent Registry Administrator, in accordance with the Programme rules established by the Programme Administrator.</p>	
	<p>The Registry System ensures that a request for a Registry account by a CORSIA participant is not denied solely on the basis of the country in which the requestor is headquartered or based.</p>	
	<p>Access to the Registry System is governed by Programme-defined rules established by BioCarbon, acting as Programme Administrator, and is implemented by Global Carbon Trace Inc. as independent Registry Administrator. The Registry System does not apply geographic restrictions as a technical criterion for Registry account access.</p>	
	<p>Requests for Registry accounts are subject to objective and non-discriminatory administrative and compliance checks, including know-your-customer (KYC) and related due diligence measures, implemented in accordance with Programme requirements and applicable international standards. Any decision to approve or deny a Registry account request is based solely on the outcome of these checks and the completeness and accuracy of the information provided by the applicant, and not on the country of origin or location of the requestor.</p>	
<p>The Registry System is technically configured to support Registry users and projects from any country or territory, using internationally recognized country codes, including ISO 3166-1, for identification and classification purposes. The assignment of country codes serves exclusively administrative and traceability functions and does not constitute a basis for restricting access to the Registry System.</p>		
<p>Through these measures, the Registry System ensures equal and non-discriminatory access to Registry accounts for all eligible CORSIA participants, in full alignment with the Programme provisions and the requirements applicable under CORSIA.</p>		
<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>		
<p>Documentary and web-based evidence demonstrating the implementation of the Programme Registry provisions is available through the Handbook and Good Practices – Registry Platform, as well as through the publicly accessible Registry System interfaces.</p>		

	<p>The Handbook describes, among other elements, the use of unique serial identification (Serial IDs) for Verified Carbon Credits (VCCs). The assignment of a unique Serial ID to each issued unit is a core Programme requirement established by BioCarbon Cert to ensure full traceability throughout the unit lifecycle and to prevent any risk of double issuance</p> <p>The Handbook further describes the Registry System user interfaces and procedures applicable to account creation and project registration and explains how these practices are implemented in line with Programme guidelines, including the application of know-your-customer (KYC) and related due diligence measures, and the submission and review of project-related information in a transparent and reliable manner.</p> <p>Registry System functionalities aligned with the Programme’s avoiding double counting provisions are also described in the Handbook. These include, inter alia, the Registry System’s capability to publicly disclose project and VCC characteristics, record and track all unit transfers within the Registry System, control unit issuance in accordance with Programme rules, and verify the submission of required Host Country Attestation documentation prior to the authorization of use of units under CORSIA, where applicable.</p> <p>Additional evidence, including system extracts and screenshots illustrating the implementation of these Registry System functionalities, is included as an attachment to this Emissions Unit Programme Registry Attestation, and can be consulted in Annex 1 (Supporting Evidence), Section 2 – “Public Information and Evidence of Unit Status, Identification (Serials), and System Transparency”.</p>
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7.3	<p>Will the Programme Registry (in the case of applicants to be assessed to determine their eligibility)/Does the Programme Registry (when the Programme is determined to be eligible by a decision of the ICAO Council) identify / label its CORSIA eligible emissions units as defined in the ICAO Document “<i>CORSIA Eligible Emissions Units</i>”?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implements this provision:</p>	
	<p>For the purposes of this Programme, the Programme Registry is implemented through the Registry System operated by an independent Registry Administrator, in accordance with the Programme rules established by the Programme Administrator.</p>	
	<p>The Registry System identifies and labels CORSIA eligible emissions units strictly in accordance with the definitions and requirements set out in the ICAO document “<i>CORSIA Eligible Emissions Units</i>” and the applicable Programme provisions. The Registry System does not determine eligibility criteria but implements the identification and labeling of units based on the conditions defined by the Programme and ICAO.</p> <p>CORSIA eligibility labeling within the Registry System is applied only after all applicable Programme and CORSIA conditions have been met, including, where required, the submission and review of valid Host Country Attestation (HCA) documentation and any other Programme-defined eligibility parameters. The presence or submission of an HCA alone does not confer CORSIA eligibility but constitutes one of the conditions to be assessed as part of the overall eligibility framework.</p> <p>The Registry System records and makes visible the CORSIA eligibility status of emissions units through clear labels and attributes associated with the relevant projects and units. Project-level information disclosed through the Registry System includes the applicable project documentation,</p>	

	<p>including the HCA where relevant, in line with the Programme’s Avoiding Double Counting (ADC) framework and transparency requirements.</p> <p>Through these measures, the Registry System ensures that CORSIA eligible emissions units are accurately identified and labeled, and that their eligibility status is transparent, traceable, and consistent with ICAO requirements and the Programme provisions.</p>
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>
	<p>For the purposes of this Programme, the Programme Registry is implemented through the Registry System operated by an independent Registry Administrator, in accordance with the Programme rules established by the Programme Administrator.</p> <p>Documentary and web-based evidence demonstrating the implementation of the relevant Programme Registry provisions through the Registry System is provided through the Handbook and Good Practices – Registry Platform, which describes the Registry System procedures and functionalities aligned with recognised best practices.</p> <p>In addition, the BioCarbon Standard Operating Procedures (SOP) describe the Programme-level processes established by BioCarbon Cert S.A.S., acting as Programme Administrator, and explain how such processes interface with the Registry System to ensure the effective and consistent implementation of Programme provisions, including those applicable under CORSIA.</p> <p>Further evidence supporting the implementation of these procedures, including extracts and illustrative materials, is included as an attachment to this Emissions Unit Programme Registry Attestation, and can be consulted in Annex 1 (Supporting Evidence), Section 5 – “Programme processes applicable under CORSIA”.</p>

7.4	<p>Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, designate the participant’s cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implement these provisions:</p> <p>The Registry System enables a CORSIA participant account holder, or a participant’s authorised designee, to request the cancellation (retirement) of emissions units specifically designated for the purpose of reconciling offsetting requirements under CORSIA, including by applicable compliance cycle.</p> <p>The Registry System supports different account types as defined by the Programme, including general accounts and aggregator accounts, each with clearly defined permissions. In accordance with Programme rules, authorised account holders may initiate cancellation requests for Verified Carbon Credits (VCCs) held in their accounts, subject to the applicable controls and validations implemented through the Registry System.</p> <p>Prior to confirming a cancellation designated for CORSIA purposes, the Registry System confirms that the emissions units have been previously classified as CORSIA-eligible by the Programme Administrator, including confirmation that any required Host Country Attestation or other</p>	

Programme-defined authorisation has been duly submitted and recorded, where applicable, to ensure, inter alia, that:

- the VCCs to be cancelled are covered by a valid Host Country Attestation or other applicable authorisation, where required under the Programme and CORSIA framework; and
- the crediting period of the VCCs corresponds to the CORSIA compliance cycle for which the cancellation is requested.

Upon completion of these checks, the Registry System records the cancellation of the relevant emissions units and designates such cancellation as being for CORSIA offsetting purposes, ensuring that the information is accurately captured, traceable, and publicly disclosed in accordance with Programme transparency requirements.

Additional details on account types, cancellation procedures, and Registry System controls are described in the [Handbook and Good Practices – Registry Platform](#), which forms part of the documentation supporting the implementation of these provisions.

In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this *Emissions Unit Programme Registry Attestation*.

The public Registry interface is populated exclusively with information that has been submitted through the Registry System and subsequently reviewed and approved in accordance with Programme-defined procedures. Information becomes publicly visible only after the applicable administrative checks have been completed through the Registry System.

The Registry System requires administrative review and approval, in line with Programme rules, for the following processes:

- user account registration;
- project registration;
- verification period registration;
- issuance of Verified Carbon Credits (VCCs); and
- cancellation (retirement) of VCCs.

When a cancellation (retirement) request is submitted by an authorised account holder, the Registry System generates an automated notification to the Registry Administrator. The administrative verification and confirmation of such requests is completed within 1–3 business days, in accordance with the commitments described in this Emissions Unit Programme Registry Attestation and the applicable Programme provisions.

Upon confirmation of a cancellation, the Registry System automatically records and discloses the cancellation in the public Registry interface, ensuring transparency and traceability of cancelled units.

Each emissions unit recorded in the Registry System is associated with a unique serial identification, which embeds key information necessary to ensure traceability and to prevent double issuance and double use. The serial identification includes, inter alia:

- Programme or standard code;
- host country code;
- project holder identifier;
- project identifier;

	<ul style="list-style-type: none"> ▪ destination or account identifier; ▪ initial vintage; ▪ final vintage; ▪ initial serial number; and ▪ final serial number. <p>Web-based evidence of these Registry System functionalities, including public disclosure of unit status and serial identification information, is publicly accessible through the Registry System and is further documented through screenshots and system extracts included as an attachment to this Emissions Unit Programme Registry Attestation, and can be consulted in Annex 1 (Supporting Evidence), Section 1 – “Program procedures and provisions that occur and are guaranteed in the Registry.”</p>
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7.5	<p>a. Will the Programme Registry, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry’s public website the account owner’s cancellations of CORSIA Eligible Emission Units as instructed.</p>	<input checked="" type="checkbox"/> YES
	<p>b. Will such cancellation information (row a) include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implement these provisions:</p>	
	<p>For the purposes of this Programme, the Programme Registry is implemented through the Registry System operated by an independent Registry Administrator, in accordance with the Programme rules established by the Programme Administrator.</p> <p>a. Public disclosure of CORSIA cancellations within 1–3 business days</p> <p>Upon receipt of a formal cancellation instruction from a duly authorised representative of an account holder eligible to hold and cancel CORSIA Eligible Emissions Units, the Registry System records the cancellation request and confirms, in accordance with Programme-defined procedures, that the emissions units have been previously classified as CORSIA-eligible by the Programme Administrator.</p> <p>Barring scheduled system downtime notified in advance, or events beyond the control of the Registry Administrator, the Registry System makes the cancellation of CORSIA Eligible Emissions Units publicly visible on the Registry System’s public interface within 1–3 business days of receipt of such formal instruction, in full accordance with the requirements of Annex 16, Volume IV.</p> <p>Prior to confirmation of cancellation, the Registry System confirms that the emissions units have been previously classified as CORSIA-eligible by the Programme Administrator and that all required supporting information has been duly submitted and recorded in the Registry in accordance with Programme rules.</p> <p>b. Completeness of publicly disclosed cancellation information</p> <p>The Registry System ensures that publicly disclosed cancellation records for CORSIA Eligible Emissions Units include all information required under Annex 16, Volume IV, as reflected in the</p>	

	<p>Emissions Statement and publicly disclosed cancellation records generated automatically by the Registry System.</p> <p>Cancellation information is recorded and disclosed in a structured and traceable manner, ensuring transparency, auditability, and consistency with ICAO requirements. The information made publicly available reflects the cancellation event as confirmed in the Registry System and remains accessible for reference and verification.</p> <p>To initiate a cancellation request, the authorised account holder is required to confirm all relevant information associated with the batch of emissions units, including, inter alia, unit identifiers, vintage, quantity, and beneficiary information, in accordance with the procedures described in Section 3.1.6 Verified Carbon Credit Retirements) of the Handbook and Good Practices – Registry Platform.</p> <p>Upon confirmation of a cancellation, the Registry System generates a cancellation record and confirmation statement for the account holder, which is accessible through the user interface of the Registry System and reflects the completed cancellation in accordance with Programme requirements. Publicly accessible Registry views and downloadable reports reflecting cancellation records are available through the Registry System, in line with Programme transparency provisions.</p> <p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> <p>Web-based evidence demonstrating the existing functionalities of the Registry System, including public disclosure of project information, emissions units, transfers, and cancellations, is publicly accessible through the following Registry System interfaces:</p> <p>Public access to the Registry System:</p> <p>https://globalcarbontrace.io/</p> <p>Public listing of projects and their status; public access to issued emissions units (Verified Carbon Credits – VCCs); and public records of unit transfers and cancellations (retirements):</p> <p>https://globalcarbontrace.io/registry/biocarbon/gei</p> <p>These publicly accessible interfaces provide evidence of the Registry System’s implementation of Programme provisions related to transparency, traceability, unit lifecycle management, and public disclosure, including those applicable to the cancellation of emissions units for CORSIA purposes.</p> <p>Public access to the Handbook and Good Practices document:</p> <p>https://globalcarbontrace.io/docs/page/GCT_Handbook-and-good-practices-Registry-Platform.pdf</p> <p>Additional documentary and visual evidence, including system extracts and screenshots illustrating these functionalities, is included as an attachment to this Emissions Unit Programme Registry Attestation and can be consulted in Annex 1 (Supporting Evidence).</p>
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7.6	<p>Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implement this provision:</p>	
	<p>For the purposes of this Programme, the Programme Registry is implemented through the Registry System operated by an independent Registry Administrator, in accordance with the Programme rules established by the Programme Administrator.</p>	
	<p>The Registry System automatically generates an Emissions Statement containing information on issued and retired emissions units, including project and account identifiers, applicable standard and methodology, monitoring period, serial numbers, volumes, and dates of issuance or retirement. Such Emissions Statement is made available to CORSIA participant account holders, or their duly authorised designees, for the purposes of supporting CORSIA reporting and reconciliation.</p>	
	<p>The Registry System provides authenticated and secure access to Registry data for authorised users and supports the generation of reports based on the information recorded in the Registry System, including, inter alia, data related to projects, emissions units, transactions, and cancellations (retirements). Access to such reports is restricted to authorised account holders or their designees, in accordance with Programme-defined access controls.</p>	
	<p>Upon confirmation of a cancellation designated for CORSIA purposes, the Registry System generates a cancellation record and confirmation statement for the account holder, which includes the relevant information associated with the cancelled emissions units. This information is accessible to the account holder through the Registry System user interface and may be used as supporting documentation for CORSIA reporting purposes.</p>	
<p>In addition, the Registry System allows authorised users to generate and download reports containing cancellation and transaction information, filtered according to applicable criteria, in line with the information fields required under Annex 16, Volume IV, and ETM, Volume IV. The procedures and user interface elements applicable to report generation are described in Section 7 of the Handbook and Good Practices – Registry Platform.</p>		
<p>Through these functionalities, the Registry System ensures that CORSIA participant account holders and their authorised designees are able to obtain the information and reports necessary to support compliance with CORSIA reporting requirements, in a transparent, traceable, and auditable manner.</p>		
<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>		
<p>Documentary evidence demonstrating the business practices, procedures, and functionalities applicable to the implementation of Programme Registry provisions through the Registry System is provided in the Handbook and Good Practices – Registry Platform (Version 7.0). This document describes, inter alia, the Registry System procedures related to account management, project registration, issuance, transfers, cancellations (retirements), reporting functionalities, and public disclosure, including those relevant for CORSIA purposes.</p>		
<p>The Handbook and Good Practices – Registry Platform is included as an attachment to this Emissions Unit Programme Registry Attestation and constitutes supporting evidence of the effective implementation of these provisions.</p>		

	a. Does the Programme Registry maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants’ designees, and transaction events carried out by a user?	<input checked="" type="checkbox"/> YES
	b. Does the Programme Registry disclose documentation of such practices (row a) upon request?	<input checked="" type="checkbox"/> YES
	c. Does the Programme Registry utilize appropriate method(s) to authenticate the identity of each user accessing an account?	<input checked="" type="checkbox"/> YES
	d. Does the Programme Registry grant each user access only to the information and functions that a user is entitled to?	<input checked="" type="checkbox"/> YES
	e. Does the Programme Registry utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user?	<input checked="" type="checkbox"/> YES
	f. Do such security features (rows a – e) meet and undergo periodic updates in accordance with industry best practice?	<input checked="" type="checkbox"/> YES
	Describe how the Registry implements each provision in rows a – f:	
	For the purposes of this Programme, the Programme Registry is implemented through the Registry System operated by an independent Registry Administrator, in accordance with the Programme rules established by the Programme Administrator.	
7.7	a. Does the Programme Registry maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants’ designees, and transaction events carried out by a user?	
	<p>The Registry System maintains robust security practices designed to ensure the integrity, confidentiality, availability, and authenticated and secure access to Registry data of CORSIA participant account holders or their authorised designees, as well as to all transaction events carried out by users.</p> <p>The Registry System is developed and operated in alignment with recognised international information security and application security best practices. These practices are applied across system architecture, access management, data handling, and operational controls.</p> <p>Access to the Registry System is restricted to authenticated users and is governed by Programme-defined access control rules. Security measures implemented through the Registry System include, inter alia:</p> <ul style="list-style-type: none"> ▪ secure authentication mechanisms, including multi-factor authentication and credential verification; ▪ role-based access controls to ensure that users can access only the data and functionalities authorised under the Programme; ▪ encryption of data in transit and at rest; ▪ logging and audit trails of user activities and transaction events to support traceability and accountability; ▪ monitoring and protection measures to prevent unauthorised access, intrusion, and misuse of the Registry System. 	

The Registry System follows secure development and operational practices, including controlled deployment processes, testing prior to production release, and ongoing monitoring for vulnerabilities and security incidents.

Detailed descriptions of the Registry System security framework, controls, and operational practices are set out in the [Handbook and Good Practices – Registry Platform](#), including Section 7 (Security of the Registration Platform), and in the [BioCarbon Standard Operating Procedures \(SOP\)](#). These documents provide the formal reference for the security measures applied to support the implementation of Programme provisions, including those applicable under CORSIA.

b. Does the Programme Registry disclose documentation of such practices (row a) upon request?

Documentation describing the security practices applicable to the Registry System is available and can be disclosed upon request to relevant parties, including ICAO or its designated bodies, in accordance with Programme procedures.

General and detailed information regarding the Registry System's security framework, controls, and operational practices is documented in the [Handbook and Good Practices – Registry Platform](#), including the sections addressing Registry platform security, and in the [BioCarbon Standard Operating Procedures \(SOP\)](#). These documents constitute the authoritative reference for the security practices implemented to ensure the integrity of Registry data, secure access for authorised users, and the protection of transaction records.

Where requested, supporting documentation may be provided to demonstrate the implementation of these practices, subject to applicable confidentiality and information security considerations.

c. Does the Programme Registry utilize appropriate method(s) to authenticate the identity of each user accessing an account?

The Registry System utilises appropriate methods to authenticate the identity of each user accessing a Registry account, ensuring secure and controlled access to Registry data and functionalities.

Access to the Registry System is subject to a formal account request and approval process defined by the Programme. During account creation, users are informed of the applicable account types and the corresponding access rights and permissions associated with each account type, in accordance with Programme rules.

User authentication within the Registry System is based on secure credential management and multi-layer authentication controls, including, inter alia:

- unique user credentials for account access;
- strong password requirements designed to prevent unauthorised access;
- additional authentication factors (such as one-time passwords or verification codes) applied for sensitive actions, including unit transfers, cancellations (retirements), and changes to project or account status requiring confirmation;
- verification of user identity and authority during the account approval process, including the submission and review of required documentation and declarations by duly authorised representatives.

The Registry System applies know-your-customer (KYC) and related due diligence procedures as defined by the Programme, including measures aligned with the Programme's anti-corruption and anti-bribery framework. These procedures are implemented to verify the identity and legitimacy of Registry users prior to granting access.

In addition, the Registry System incorporates security controls to monitor access and usage, including logging of authentication events and transaction activities, controls on failed login attempts, and measures to detect and prevent unauthorised or suspicious access. These controls support the integrity of user authentication and the secure operation of the Registry System.

Detailed descriptions of the authentication mechanisms, access controls, and supporting security practices applicable to the Registry System are set out in the [Handbook and Good Practices – Registry Platform](#), including the sections addressing user authentication and access security. These documents constitute the authoritative reference for the implementation of this provision.

d. Does the Programme Registry grant each user access only to the information and functions that a user is entitled to?

The Registry System grants each user access only to the information and functions to which the user is entitled, based on the applicable account type, assigned role, and permissions defined under the Programme.

The Registry System supports different account types with clearly defined roles and permissions, as established by Programme rules. Each account type is associated with specific functionalities, such as project registration, holding of emissions units, receipt and transfer of units, and initiation of cancellation (retirement) requests, as applicable. Users are able to access only those functions and information that correspond to their authorised role.

Within an account, access rights may be further restricted or configured in accordance with Programme-defined controls, ensuring that individual users are granted permissions strictly limited to the functions required for their authorised activities. This includes role-based access controls that differentiate between administrative users and other authorised users within the same account.

Access control and user authentication are enforced through server-side mechanisms implemented within the Registry System. Personal or sensitive information is accessible only to authorised users and only when properly authenticated. Information that does not contain confidential or personal data, and that has been authorised for public disclosure in accordance with Programme rules, applicable contractual arrangements, and applicable data protection and privacy laws, is made publicly accessible through the Registry System's public interface.

Through these role-based and permission-based controls, the Registry System ensures that access to Registry data and functionalities is restricted, proportionate, and consistent with Programme requirements, thereby supporting data protection, integrity, and secure operation of the Programme Registry.

e. Does the Programme Registry utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user?

The Registry System utilises appropriate methods to ensure that each event initiated by a user constitutes an intentional transaction event that is explicitly confirmed by the user prior to execution.

All actions that may affect Registry data or the status of emissions units including, inter alia, transfers of units between accounts, cancellations (retirements), issuance of units, project or verification period registrations, and updates to relevant data, can be initiated only by authenticated users acting within their authorised permissions. The Registry System requires explicit user confirmation before such actions are completed.

For sensitive or material actions, the Registry System applies additional confirmation controls, which may include secondary authentication steps or verification codes, to ensure that the transaction has been intentionally authorised by the user and to mitigate the risk of unauthorised or inadvertent actions.

Prior to final execution, the Registry System presents the user with a confirmation step that requires the user to review and affirm the details of the requested action. Only upon completion of this confirmation does the Registry System process the transaction.

Once a transaction is completed, the Registry System records the event in its audit logs and provides a confirmation notice to the user through the Registry System interface and/or registered contact details, supporting traceability and accountability of all user-initiated actions.

Detailed descriptions of the user confirmation mechanisms and transaction controls applicable to the Registry System are set out in the [Handbook and Good Practices – Registry Platform](#), which constitutes the authoritative reference for the implementation of these provisions.

f. Do such security features (rows a – e) meet and undergo periodic updates in accordance with industry best practice?

The Registry System security features described in rows (a) to (e) are subject to periodic review and update to ensure continued alignment with industry best practices for information security, access control, and system integrity.

The Registry System follows a structured approach to security maintenance, which includes regular reviews of security controls, monitoring of system performance and vulnerabilities, and the implementation of corrective and preventive measures where necessary. These reviews are conducted on a periodic basis and are intended to ensure that security measures remain effective, current, and proportionate to the risks associated with Registry operations. Further technical and procedural details are documented in internal security policies and procedures maintained by the Registry Administrator.

Security updates and enhancements are implemented in accordance with recognised industry standards and secure system management practices and are applied through controlled processes to maintain the stability and integrity of the Registry System.

The governance framework for these activities, including responsibilities, review cycles, and documentation of security practices, is described in the [Handbook and Good Practices – Registry Platform](#) and the [BioCarbon Standard Operating Procedures \(SOP\)](#), and can be consulted in Annex 1 (Supporting Evidence), Section 4 – “Access Control and Security Measures of the Registry System”. These documents constitute the formal reference for ensuring that Registry System security features are maintained and updated in line with industry best practices over time.

In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this *Emissions Unit Programme Registry Attestation*.

Documentation describing the cybersecurity framework, security controls, and operational security practices applicable to the Registry System is set out in the [Handbook and Good Practices – Registry Platform](#), including Section 7 (Security of the Registration Platform). This documentation describes the measures in place to ensure secure access, data integrity, confidentiality, and the protection of Registry System operations.

	<p>The Registry System security controls and procedures are subject to periodic review and update in accordance with Programme governance arrangements and recognised industry best practices. These reviews and updates are conducted on a regular basis to ensure that security measures remain current, effective, and proportionate to the risks associated with Registry operations.</p> <p>The Handbook and Good Practices – Registry Platform is included as an attachment to this Emissions Unit Programme Registry Attestation and constitutes supporting evidence of the implementation and ongoing maintenance of these security provisions, and details can be consulted in Annex 1 (Supporting Evidence), Section 4 – “Access Control and Security Measures of the Registry System”.</p>
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	<p>a. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the CORSIA participant account holder or their designee?</p>	<input checked="" type="checkbox"/> YES
	<p>b. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme’s application form?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implement each provision in rows a and b:</p>	
<p>7.8</p>	<p>a. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the CORSIA participant account holder or their designee?</p> <p>The Registry System includes monitoring and security controls to identify and respond to any breach of data security or data integrity that may affect a CORSIA participant account holder or a participant’s authorised designee.</p> <p>Where a breach of Registry System data security or integrity is identified and is determined to have affected, or to be reasonably likely to affect, a CORSIA participant account holder or their designee, the Registry System ensures that the affected party is notified as soon as reasonably practicable following identification of the incident, through the contact details registered in the Registry System.</p> <p>Such notification is made through the contact details registered in the Registry System and includes information sufficient to inform the affected account holder of the nature of the incident and its relevance to their Registry account, subject to applicable confidentiality and security considerations.</p> <p>These notification procedures form part of the Registry System’s monitoring and security controls, as described in the Handbook and Good Practices – Registry Platform and the BioCarbon Standard Operating Procedures (SOP), and are designed to support transparency, accountability, and the protection of CORSIA participant interests.</p>	
	<p>b. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme’s application form?</p>	

	<p>Where a breach of Registry System data security or data integrity is identified and is determined to have affected, or to be reasonably likely to affect, a CORSIA participant account holder or a participant’s authorised designee, the Registry System includes procedures to ensure that the Programme Administrator is notified as soon as reasonably practicable following identification of the incident.</p> <p>Upon such notification, BioCarbon Cert S.A.S., acting as Programme Administrator, is responsible for assessing the nature and materiality of the incident and, where applicable, informing and engaging with the ICAO Secretariat in the same manner as required for material deviations from the Programme’s application form, in accordance with CORSIA requirements.</p> <p>These processes are supported by the Registry System’s monitoring and security controls, as described in the Handbook and Good Practices – Registry Platform and the BioCarbon Standard Operating Procedures (SOP). They ensure a clear separation of roles between the Registry System’s technical incident detection and reporting functions and the Programme Administrator’s responsibilities for regulatory communication and engagement with ICAO.</p>
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>
	<p>Web-based and documentary evidence demonstrating the procedures applicable to the identification, management, notification of data security or data integrity incidents is provided in the Handbook and Good Practices – Registry Platform, which constitutes the authoritative reference for Registry System operational and security practices.</p> <p>The Handbook describes the Registry System security framework and incident management procedures, including monitoring, detection, and response to security events. In particular, the Handbook and Good Practices – Registry Platform, Section 7 (Security of the Registration Platform), states that the Registry System is built on a multi-layer security framework combining blockchain immutability, encrypted communications, and strict access controls. All platform transactions are processed through Hyperledger Fabric technology deployed on LACChain, ensuring tamper-proof records and real-time blockchain certificates. Data in transit and at rest is protected using SSL/TLS encryption and industry-standard protocols.</p> <p>User access is safeguarded through identity verification, multi-factor authentication, dynamic login PINs, strong password policies, and controls on failed login attempts. The platform also incorporates Google reCAPTCHA, role-based permissions, and visibility of last login activity to prevent unauthorized access. Automated backups are performed three times daily to ensure data resilience.</p> <p>Cybersecurity operations include Cloudflare firewall protection, OWASP-based secure development, regular vulnerability scanning with Acunetix, and continuous threat monitoring. In the event of a security incident, Global Carbon Trace may temporarily suspend affected accounts and will immediately notify the Program Administrator, providing incident details and remediation actions while offering user support through dedicated channels.</p> <p>These documented procedures support notification to affected account holders and notification to the Programme Administrator, enabling further engagement with the ICAO Secretariat where required, in line with Programme governance arrangements and CORSIA requirements.</p> <p>The Handbook and Good Practices – Registry Platform is publicly available at:</p>

	<p>https://globalcarbontrace.io/docs/page/GCT_Handbook-and-good-practices-Registry-Platform.pdf</p> <p>The Handbook is also included as an attachment to this Emissions Unit Programme Registry Attestation and constitutes supporting evidence of the implementation of these provisions.</p>
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7.9	<p>Does the Programme Registry ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV⁸?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry implements these provisions:</p>	
	<p>The Registry System ensures the irreversibility of emissions unit cancellations (retirements) and the designation of the purpose of such cancellations, in accordance with the requirements set out in Annex 16, Volume IV, as implemented through Programme-defined Registry procedures.</p>	
	<p>Once a cancellation (retirement) of emissions units is confirmed through the Registry System, the operation is final and irreversible. Cancelled units are permanently removed from circulation, are no longer available for transfer or use, and cannot be reinstated or modified. The Registry System records the cancellation as a permanent status change in the unit lifecycle and discloses the cancellation in the public Registry interface, ensuring transparency and traceability.</p>	
	<p>As part of the cancellation process, the Registry System requires the authorised account holder to designate the purpose of the cancellation, including, where applicable, cancellation for CORSIA offsetting purposes. For CORSIA participants, the Registry System provides specific fields and attributes to identify cancellations designated for compliance with CORSIA offsetting requirements, in line with Programme rules and ICAO requirements.</p>	
	<p>The Registry System validates and records the designated purpose of the cancellation at the time of confirmation and associates this information with the relevant cancellation record. This ensures that the purpose of each cancellation is clearly identified, auditable, and publicly visible where required, and that cancelled units cannot be subsequently re-used or re-designated for another purpose.</p> <p>Through these controls, the Registry System ensures both the irreversibility of emissions unit cancellations and the clear designation of cancellation purpose, fully consistent with the requirements of Annex 16, Volume IV, and ETM, Volume IV.</p>	
<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>		
<p>Procedures ensuring the irreversibility of emissions unit cancellations (retirements) and the designation of the purpose of cancellations, including for CORSIA offsetting purposes, are described in the Handbook and Good Practices – Registry Platform, which constitutes the authoritative reference for Registry System operational practices. This document is included as an attachment to this Emissions Unit Programme Registry Attestation.</p>		
<p>Web-based evidence of the Registry System functionalities supporting these provisions is publicly accessible through the following interfaces:</p>		

⁸ Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors.

	<p>Public access to issued emissions units (Verified Carbon Credits – VCCs), their status and public records of unit transactions and cancellations (retirements):</p> <p>https://globalcarbontrace.io/registry/biocarbon/gei</p> <p>These publicly accessible views demonstrate the permanent recording and public disclosure of emissions unit status and cancellation events within the Registry System, supporting transparency, traceability, and irreversibility in accordance with Annex 16, Volume IV, and ETM, Volume IV.</p>
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7.10	a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format?	<input checked="" type="checkbox"/> YES
	b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required?	<input checked="" type="checkbox"/> YES
	c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields?	<input checked="" type="checkbox"/> YES
	d. Does the Programme Registry ensure that all cancellation information on its website can be downloaded in a machine-readable format, e.g., .xlsx?	<input checked="" type="checkbox"/> YES
	Describe how the Registry implements each provision in rows a – d:	
	<p>a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format?</p> <p>Yes. The Registry System ensures that cancellation (retirement) information is presented in a clear, structured, and user-friendly format through its public interface. Cancellation records are displayed using standardised tables and fields that allow users to easily understand the status and details of cancelled emissions units.</p> <p>Publicly displayed cancellation information includes, inter alia, the quantity of units cancelled, initial and final serial numbers, designated purpose of cancellation (including CORSIA where applicable), project and account identifiers, applicable vintage(s), and the date of cancellation. Supporting project documentation and related information are accessible directly through the Registry System interface.</p> <p>b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required?</p> <p>Yes. The Registry System makes cancellation information publicly available at no cost and without any requirement for user credentials. Public users may access cancellation records directly through the Registry System’s public interface without registration, login, or payment.</p> <p>This ensures unrestricted public access to cancellation information, supporting transparency and accountability objectives in line with CORSIA requirements.</p> <p>c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields?</p> <p>Yes. The Registry System enables search and filtering of cancellation information based on relevant data fields, allowing users to identify cancelled emissions units efficiently. Searchable and filterable fields include, inter alia, project identifier, project holder, serial identification, and other relevant attributes associated with cancellation records.</p>	

	<p>These search functionalities are implemented through the public Registry System interface and support consistent, traceable, and transparent access to cancellation data.</p> <p>d. Does the Programme Registry ensure that all cancellation information on its website can be downloaded in a machine-readable format, e.g., .xlsx?.</p> <p>The Registry System allows public users to download cancellation information in machine-readable formats, including spreadsheet formats (e.g., .xlsx) and other commonly used file formats. These downloadable datasets reflect the information displayed through the public Registry System interface and enable offline analysis and review.</p> <p>This functionality supports transparency and facilitates independent analysis of cancellation data by stakeholders, in accordance with Annex 16, Volume IV, and ETM, Volume IV.</p> <p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> <p>Web-based evidence demonstrating the Registry System functionalities described above is publicly accessible through the following Registry System interface:</p> <p>Public records of unit transactions and cancellations (retirements):</p> <p>https://globalcarbontrace.io/registry/biocarbon/gei</p> <p>In addition, detailed procedures governing the public disclosure, formatting, searchability, and download of cancellation information are described in the Handbook and Good Practices – Registry Platform, which is included as an attachment to this Emissions Unit Programme Registry Attestation.</p>
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7.11	<p>a. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible?</p>	<input checked="" type="checkbox"/> YES
	<p>b. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations consistent with the Programme’s long-term planning, including plans for possible dissolution?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implement each provision in rows a and b:</p>	
	<p>a. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible?</p> <p>Yes. For the purposes of this Programme, the Programme Registry is implemented through the Registry System operated by an independent Registry Administrator, in accordance with the Programme rules established by the Programme Administrator.</p> <p>The Registry System retains documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis, and for a period that exceeds the minimum retention requirement set out under Annex 16, Volume IV. This includes, inter alia, records related to</p>	

emissions unit issuance, transfers, cancellations (retirements), and associated project and account documentation.

In accordance with Programme rules and contractual arrangements between the Programme Administrator and the Registry Administrator, Registry System data and documentation are retained for a minimum period of ten (10) years from the date of project registration. This period exceeds the minimum retention requirement under Annex 16, Volume IV. This retention period is designed to ensure long-term traceability and availability of information, including well beyond at least three years after the end date of the latest CORSIA compliance period in which the Programme is determined to be eligible.

Retention practices apply to all relevant Registry System records and support traceability, auditability, and regulatory review in line with CORSIA requirements.

b. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations consistent with the Programme's long-term planning, including plans for possible dissolution?

Yes. The Registry System's data retention arrangements are consistent with the Programme's long-term planning, including provisions applicable in the event of a potential dissolution of the Programme.

As set out in the BioCarbon Long-Term Management Plan, the Programme has established procedures to ensure continuity, protection, and accessibility of Registry data and documentation in the event of Programme discontinuation or transition. These procedures include the orderly transition or migration of projects, emissions units, and associated documentation to an alternative registry or platform, where instructed by the Programme Administrator, without compromising data integrity or availability.

During any transition period, Registry System data and documentation remain securely stored and accessible for regulatory, audit, and stakeholder purposes. Where necessary, access controls may be adjusted to prevent new transactions while preserving full access to historical records. These measures ensure that information relevant to CORSIA Eligible Emissions Units and cancellations remains available and traceable in accordance with Programme governance arrangements and ICAO requirements.

In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this *Emissions Unit Programme Registry Attestation*.

The Programme's data retention and long-term continuity provisions, including arrangements applicable in the event of Programme dissolution, are described in the BioCarbon [Standard Operating Procedures \(SOP\)](#) and the BioCarbon Long-Term Management Plan.

These documents describe the Registry System's role in long-term data retention, continuity planning, and data migration arrangements and are included as attachments to this Emissions Unit Programme Registry Attestation, constituting supporting evidence of the implementation of these provisions.