

**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 are not published on the ICAO website.

SECTION III: APPLICATION FORM

General information

A. Programme Information

Programme name: Building Emissions Reduction Standard (BERS) Program

Administering Organization¹¹: Ontoly

Official mailing address: B3787 Garibaldi Highlands PO, BC, CANADA, V0N1T0

Telephone #: Available upon request. Ontoly conducts all formal programme correspondence via email. A direct telephone number can be provided to TAB upon request and will not be included in publicly posted application materials.

Official web address: www.ontoly.org

B. Programme Administrator Information

Full name and title: Ashley Sarauer, CEO

E-mail address: info@ontoly.org

Telephone #: Available upon request. Ontoly conducts all formal programme correspondence via email. A direct telephone number can be provided to TAB upon request and will not be included in publicly posted application materials.

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

Same as Programme Administrator.

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:

Provide an organization chart (in the space below or as an attachment) that illustrates, or otherwise describes, the

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

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.

Ontoly's executive team is responsible for the day-to-day administration of the BERS Program, including Standard development, registry operations, methodology application, and stakeholder engagement

- **Ashley Sarauer** Founder & CEO
Programme development and consensus building with real estate industry, CORSIA and ICVCM engagement, governance oversight, stakeholder relations
- **Adam Doran** Chief Technology Officer
Registry architecture, platform development, data infrastructure, security operations
- **Pieter Dorsman** Chief Financial Officer
Financial oversight, insurance, corporate governance, investor relations

Programme Staff

Ontoly's programme staff supports the operational delivery of the BERS Program, including methodology application, project lifecycle management, and platform design.

- **Elyse Lindgren** Senior BERS Program Advisor
Programme design, methodology development, stakeholder engagement, quality assurance
- **Ellie Chen** BERS Program Analyst
Quantification support, data analysis, monitoring report review, programme operations
- **Laura Castellani** Senior Frontend UI Designer
Registry user interface, portal design, platform user experience

Scientific Advisory Board (SAB)

The Scientific Advisory Board provides independent technical review of BERS Methodologies, as established under the Methodology Development and Review Process. SAB members are licensed Professional Engineers with specializations in building energy performance, measurement and verification, and energy efficiency.

- **Riley Beise, P.Eng. BEMP** Scientific Advisory Member
- **Menush Akbari, P.Eng.** Scientific Advisory Member
- **Mohammad Fakoor, PhD,CEA, P.Eng.** Scientific Advisory Member

Strategic Advisory Board

The Strategic Advisory Board is composed of 3–5 members from the real estate community who provide market intelligence, sector insight, and strategic guidance to Ontoly. As established in the BERS Governance Board Document, Strategic Advisory Board members serve in an advisory capacity only and hold no governance authority or decision-making power over the BERS Standard or programme operations.

- **Jamie Gray-Donald** Strategic Advisor
- **Matt Strand** Strategic Advisor
- **Michael Pohlod** Strategic Advisor

BERS Independent Governance Board

The BERS Governance Board is composed of 5–7 independent experts with demonstrated experience in voluntary carbon markets, environmental law, climate finance, building engineering, and building decarbonization (BERS Standard, Section 2.2.1). Board members are subject to a strict Conflict of Interest Policy and must have no current financial, commercial, or fiduciary interest in any BERS-

registered project, Ontoly itself, or any entity deriving revenue from BERS-related services. The Board holds binding approval authority over all changes to the BERS Standard and serves as the final authority in the appeals process.

Board appointments are underway in accordance with the procedures established in the BERS Governance Board Document. The Governance Board Document, including composition requirements, quorum rules, appointment and removal procedures, conflict of interest management, and the pragmatic independence exception for the initial formation period, is publicly available at www.ontoly.org.

All governance and advisory body mandates, compositions, and procedural rules are publicly disclosed in the BERS Governance Board Document and the Methodology Development and Review Process, both available at www.ontoly.org.

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 BERS Program defines the Building Emissions Reduction Unit (BERU) as a unique, serialized, and transferable digital unit representing one metric tonne of certified carbon dioxide equivalent (tCO₂ e) emission reductions generated by an eligible project under the BERS Program ([BERS Standard, Section 14.1.1](#)). Each BERU is assigned a unique serial number encoding the country of origin, vintage year, issuing registry ("ONT"), and unique batch identifier ([Section 14.1.3](#)).

The underlying attributes of a BERU are defined through the BERS Standard itself, which establishes that BERUs represent real, additional, permanent, and verified emission reductions ([Section 1.3.1](#)). BERUs are issued exclusively on an ex-post basis following monitoring and verification by an independent, ISO 14065-accredited Verification Body ([Section 5.7.1](#), [Section 8.2.1](#)). Regarding property aspects, legal title to a BERU vests in the entity registered as the current holder in the Ontoly Portal ([Section 14.1.4](#)). Title transfers are effective only upon recording in the Ontoly Portal, and retirement is effective only upon execution through the Portal. The BERS Standard establishes clear ownership through the Building Owner Attestation & Representative Authorization ([Section 2.7](#)), which requires the Building Owner to confirm legal ownership of GHG emission reductions. All programme rules, including unit attributes and property provisions, are publicly disclosed through the BERS Standard (available at www.ontoly.org), the Ontoly Registry (which publicly displays project and BERU status information per [Section 15.1.1](#)), and public Project Description Reports ([Section 5.3.6](#)).

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

Criterion: Programme governance

| | |
|--|---|
| Q2. Does the programme publicly disclose... (<i>Paragraph 2.7</i>) | |
| 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):

Ontoly is the sole administrator of the BERS Program, responsible for developing, publishing, maintaining, and administering all aspects of the programme including the Standard, methodologies, guidance documents, tools, and the Ontoly Registry ([BERS Standard, Section 2.1.1](#)). The BERS Program is overseen by the independent BERS Governance Board, composed of 5–7 independent experts with demonstrated experience in voluntary carbon markets, environmental law, climate finance, building engineering, and building decarbonization ([Section 2.2.1](#)). The Governance Board has binding approval authority over all changes to the BERS Standard and serves as the final authority in the appeals process ([Section 2.2.2](#)). The Governance Board’s composition, roles, responsibilities, appointment procedures, quorum requirements, and decision-making processes are defined in the publicly available BERS Governance Board Document. The programme also maintains a Scientific Advisory Board (SAB) for methodology technical review, and a Strategic Advisory Board composed of 3–5 real estate community members to provide market intelligence.

These bodies are described in the Methodology Development and Review Process document and the Governance Board Document, respectively. Methodology development follows the Methodology Development

and Review Process, which includes scientific advisory review, public consultation on material revisions, and Governance Board approval of the underlying Standard provisions. All governance documents are publicly available at www.ontoly.org. Ontoly publishes a comprehensive annual report detailing its governance structure, operational activities, and financial performance ([Section 2.8.1](#)).

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? (<i>Paragraph 2.7.4</i>) | <input checked="" type="checkbox"/> YES |
|--|---|

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):
Ontoly maintains a current professional liability insurance policy in excess of USD \$5,000,000. Evidence of coverage, including the policy certificate, insurer name, policy number, coverage amount, and coverage period, is attached as supporting documentation to this application (see Attachment: Professional Liability Insurance Certificate)

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

| | |
|--|---|
| Q4. Can the programme demonstrate that it has been... (<i>Paragraph 2.7.2</i>) | |
| 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) Continuous governance: Ontoly was incorporated in January 2024 and has been continuously governed since that date. Evidence of incorporation is attached as supporting documentation (see Attachment: Certificate of Incorporation). Since incorporation, Ontoly has maintained continuous organizational governance, including corporate governance, executive oversight, and the progressive development and formalization of the BERS Program governance framework. The [BERS Standard v1.0](#), published March 2026, establishes comprehensive programme governance structures including the independent BERS Governance Board, the Scientific Advisory Board, and the Strategic Advisory Board. The Governance Board Document, Methodology Development and Review Process, and Ontoly Platform Terms and Conditions have all been finalized and published.

(b) Continuous operations: Since incorporation in January 2024, Ontoly has been continuously operational,

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.

including: development and publication of the complete [BERS Program framework](#) (Standard, methodology, governance documents, terms and conditions); development and deployment of the Ontoly Portal (operational platform) and Ontoly Registry; stakeholder engagement and market consultation activities; pilot project development and onboarding; and engagement with bodies such as the ICVCM for programme assessment. Ontoly has been operational for over two years as of the date of this application (March 2026), satisfying the requirement under Paragraph 2.7.2.

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

| | |
|--|---|
| Q5. Does the programme have in place... (<i>Paragraph 2.7.2</i>) | |
| 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 |

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) Long-term administration: The BERS Standard establishes a 10-year crediting period for projects ([Section 10.7.1](#)). Ontoly’s long-term administration plan includes: periodic review of the Standard at minimum every five years ([Section 1.1.7](#) and [Section 1.2.2](#) referencing ICVCM review cycles); the [Methodology Development and Review Process](#), which includes scheduled periodic reviews; the independent [BERS Governance Board](#) providing continuity of oversight; and robust data retention requirements (Building Representatives must maintain records for no less than 7 years per [Section 7.2.2](#)). The Ontoly Registry serves as the permanent system of record, with independent security assessments ([Section 15.3.1](#)). The Ontoly Platform Terms and Conditions address data retention and long-term obligations.

(b) Dissolution plan: The BERS Governance Board Document includes provisions addressing programme continuity. In the event of dissolution, Ontoly’s plan provides for: transfer of the Registry to a successor organization or independent custodian; maintenance of all verified BERU records and retirement data; notification to all registered programme participants; and continued public access to programme documentation and Registry data. The Governance Board’s quorum safety-net provision ([Section 3.4.4 of the Governance Board Document](#)) ensures that if quorum is lost, a moratorium on major programme changes takes effect, protecting programme integrity during any transition period.

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

Ontoly is consolidating the dissolution and succession provisions currently distributed across the Governance Board Document and Platform Terms and Conditions into a standalone Programme Dissolution and Succession Plan. The substantive provisions are already in place; this is a consolidation exercise to present them in a single, self-contained document for TAB review.

Criteria: Multiple (re: Conflicts of interest)

| | |
|--|---|
| Q6. Are policies and robust procedures in place ¹³ to... (<i>Paragraph 2.7.3</i>) | |
| 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):

The BERS Standard mandates a robust Conflict of Interest (COI) Policy applicable to all Ontoly staff, members of the BERS Governance Board, advisory committees, and contracted Verification Bodies ([Section 2.5.1](#)). All individuals and organizations subject to this policy must proactively disclose any potential, perceived, or actual conflicts of interest, and Ontoly maintains internal documentation and procedures to manage identified conflicts ([Section 2.5.2](#)). The BERS Governance Board Document ([Section 4](#)) establishes detailed COI procedures including: mandatory annual disclosure and continuous real-time reporting obligations; a multi-tier COI classification system (Material, Incidental, Perceived); prescribed management actions for each tier (recusal, divestiture, monitoring); and a recusal and voting exclusion mechanism for conflicted members.

The Governance Board Document further requires that Board members have no current financial, commercial, or fiduciary interest in any BERS-registered project, Ontoly itself, or any entity that derives revenue from BERS-related services ([Section 2.3 of the Governance Board Document](#)), subject to a time-limited pragmatic independence exception for the initial Board formation period (hard sunset of 3 years). Ontoly's integrity policies also include a Know Your Customer (KYC) Policy and Anti-Bribery, Anti-Corruption Policy ([Section 2.6.1](#)), reinforcing the programme's financial integrity framework.

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):

¹³ *Note:* For programmes staffed solely by government officials and employees who are subject to domestic laws and regulations governing conflicts of interest, the programme may refer to these laws and regulations in responding to this question.

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

The Ontoly Registry is operated directly by Ontoly as the Programme Administrator. As such, the same Conflict of Interest Policy applicable to all Ontoly staff ([BERS Standard, Section 2.5](#)) applies to registry administration functions. Ontoly staff responsible for registry operations are subject to the same mandatory disclosure requirements and conflict management procedures described under Q6 above. Ontoly’s centralized model—where the Programme Administrator directly operates the registry rather than outsourcing to a third party—eliminates the risk of misaligned incentives between programme governance and registry operations. The BERS Governance Board provides independent oversight over all programme functions, including registry operations, through its binding authority over Standard changes and its information access rights ([Section 10 of the Governance Board Document](#)).

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) Ontoly is solely responsible for the selection, contracting, and remuneration of all Verification Bodies ([Section 2.1.3](#) and [Section 8.2.2](#)). Project Proponents do not directly contract or pay the Verification Body, eliminating the financial dependency that could compromise independence.

(b) All Verification Bodies must be accredited to ISO 14065 and ISO 14066 by an accreditation body that is a full member of the International Accreditation Forum ([Section 8.2.1](#)). These ISO standards include requirements for impartiality and management of conflicts of interest.

(c) Ontoly maintains the BERS Verification Standard, which defines eligibility criteria, conduct expectations, performance metrics, and oversight mechanisms applicable to all Verification Bodies ([Section 8.2.3](#)). The Conflict of Interest Policy ([Section 2.5](#)) explicitly extends to contracted Verification Bodies, requiring proactive disclosure of any potential, perceived, or actual conflicts.

(d) Ontoly operates a formal Verification Body performance monitoring process, including the authority to issue corrective action requests, suspend, or remove a Verification Body where material breaches or repeated non-conformance occur ([Section 8.2.4](#)). Suspensions or terminations are publicly disclosed

[\(Section 8.2.5\)](#).

(e) Ontoly requires a Verification Body COI Disclosure Form requiring explicit declaration of: (i) whether the Verification Body or any of its personnel or their family members are dealing in, promoting, or have a fiduciary relationship with anyone promoting or dealing in BERUs or other offset credits being evaluated; (ii) any financial, commercial, or consulting relationship with the programme or registered projects. This form is part of BERS Verification Standard requirements prior to verification engagement.

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 |
|--|---|

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):

The BERS Standard comprehensively defines the information captured and disclosed to stakeholders:

The Ontoly Registry publicly discloses for every project: project description documentation, project location/scope/type, Financial Additionality Rating, Monitoring Report summaries, Verification Statement summaries, current registration and issuance status, and issued and retired BERU quantities ([Section 15.1.1](#)).

The public Project Description Report ([Section 5.3.6](#)) includes: technical project summary, project technology description, proponent details and location, assigned methodology, baseline and intervention summary, BERU volume, preliminary conformance determination, social and environmental safeguards summary, identification of data gaps, and information on methodology application for baseline determination, additionality, and quantification. For retired BERUs, the Registry publicly discloses: quantity, retiring entity, named beneficiary, and declared purpose of retirement ([Section 12.3.1](#)). All core programme documents—including the Standard, methodologies, verification standards, and governance documents—are publicly available at www.ontoly.org ([Section 1.1.7](#)). Annual reports are published providing governance structure, operational activities, and financial performance information ([Section 2.8.1](#)).

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 |
|---|---|

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):

The BERS Standard establishes stakeholder consultation requirements in [Section 2.3](#). Ontoly facilitates a robust and transparent stakeholder consultation process for the development of new methodologies and for any major revisions to the Standard ([Section 2.3.1](#)). Any major revision to the BERS Standard or methodology undergoes a public comment period of at least 30 days, with all draft documents published on the Ontoly website. Following each consultation, Ontoly publishes a summary of comments received and a formal response detailing how feedback was incorporated ([Section 2.3.2](#)). The grievance and appeals mechanism ([Section 2.4](#)) provides stakeholders a means to raise concerns about any BERS project. No fees are imposed on Indigenous Peoples, Local Communities, or civil society organizations for accessing the grievance mechanism ([Section 2.4.3](#)). At the project level, the Environmental and Social Safeguards framework ([Section 13](#)) requires Building Representatives to consider stakeholder impacts, and where the project directly or indirectly impacts Indigenous Peoples and Local Communities, to apply the Free, Prior and Informed Consent (FPIC) process ([Section 13.2.1](#)). These consultation requirements are publicly disclosed in the [BERS Standard](#), the [Methodology Development and Review Process](#) document, and [the Governance Board Document](#), all available at www.ontoly.org.

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 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) Public comment periods: The BERS Program conducts public comment periods for: Additions or revisions to programme procedures or rulesets—Specifically, the Methodology Development and Review Process requires a minimum 30-day public comment period for all Material Revisions to approved methodologies (as defined by a >1% change in calculated net tCO₂ e). The BERS Standard itself requires public consultation for major revisions ([Section 2.3.1–2.3.2](#)). The first version of a methodology does not undergo public consultation, as it is developed under scientific advisory oversight and grounded in the best available science, but all subsequent Material Revisions do. Public Project Description Reports are published on the Ontoly Registry at the time of project

listing ([Section 5.3.6](#)), enabling public scrutiny of registered projects.

(b) Provisions disclosure: The Methodology Development and Review Process document, publicly available at www.ontoly.org, sets out the complete public consultation framework including timelines, submission procedures, and response obligations.

(c) Consideration of comments: Following each consultation, Ontoly publishes a summary of comments received and a formal response detailing how feedback was incorporated ([Section 2.3.2](#)). The Methodology Development and Review Process requires Ontoly to publish a Comment Response Matrix within 30 days of the close of each consultation period.

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... (<i>Paragraph 2.9</i>) | |
| 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):

The BERS Program maintains a comprehensive attestation-based safeguard framework proportionate to the risk profile of single-building retrofit projects ([Section 13.1.1](#)). The Data Quality & Safeguard Attestation Form requires the Building Representative to declare compliance with the following safeguard principles, derived from the ICVCM Assessment Framework: Environmental safeguards: Resource Efficiency and Pollution Prevention (minimizing pollutant emissions to air, water, noise, vibration; minimizing waste and hazardous materials; promoting sustainable use of resources); Sustainable Management of Living Natural Resources (minimizing water consumption and stress); and Cultural Heritage Protection. Social safeguards: Labour Rights and Working Conditions (safe/healthy conditions, fair treatment, prohibition of forced/child labour); Land Acquisition and Involuntary Resettlement; Indigenous Peoples, Local Communities, and Cultural Heritage (including FPIC where applicable); Fair Treatment and Non-Discrimination; Gender Equality; and Stakeholder Consideration. Where material risks are identified, the Building Representative must upload supporting documentation and include measures implemented to mitigate identified risks in each Monitoring Report ([Section 13.2.1 and 13.3.1](#)). All safeguard requirements are publicly disclosed in the BERS Standard ([Section 13](#)), available at www.ontoly.org.

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 BERS safeguards system operates through a structured identify-assess-manage cycle:

1. Identification: At project registration, the Building Representative completes the Data Quality & Safeguard Attestation Form, which requires affirmative attestation against each safeguard category ([Section 13.2.1](#)). The form is structured to require the Building Representative to systematically consider each risk category.
2. Assessment: Where, pursuant to the safeguard criteria, the Building Representative assesses that the project poses risks of negative environmental or social impacts, the Building Representative must include information on the measures implemented to mitigate identified risks, commensurate with their severity ([Section 13.2.1](#)). If material risks are identified, supporting documentation must be uploaded ([Section 13.3.1](#)).
3. Management: Ongoing monitoring is achieved through the annual Monitoring Report, which includes attestations on leakage prevention, permanence of measures, and change of ownership ([Section 7.4.1](#)). Where risks were identified at registration, the Building Representative must report on mitigation measures in each subsequent Monitoring Report.
4. Verification: The independent Verification Body reviews project documentation as part of the annual verification process. Ontoly reserves the right to request additional evidence and to impose corrective measures including suspension or disqualification for non-compliance ([Section 16](#)). The attestation-based approach reflects the inherently low-risk profile of building retrofit projects on private property, where the potential for adverse public impacts is substantially lower than for land-use or nature-based activities ([Section 13.3.1](#)).

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) Implementation and enforcement institutions:

- Ontoly serves as the primary implementation body, reviewing all safeguard attestations at project registration and during ongoing monitoring.
- The independent Verification Body provides third-party oversight through annual verification.
- The BERS Governance Board serves as the final appeals authority for any safeguard-related disputes.
- The grievance and appeals mechanism ([Section 2.4](#)) provides an accessible channel for any stakeholder to raise safeguard concerns.

(b) Public disclosure: All safeguard requirements are disclosed in the BERS Standard ([Section 13](#)), the Data Quality & Safeguard Attestation Form (available via the Ontoly Portal), and through public Project Description Reports on the Ontoly Registry that include a social and environmental safeguards summary ([Section 5.3.6\(h\)](#)). Non-confidential grievance cases and outcomes are documented in publicly available annual reports ([Section 2.4.3](#)).

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 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):

The BERS Standard requires that all projects comply with applicable laws and regulations. The Data Quality & Safeguard Attestation Form mandates that the Building Representative declare that the project complies with all applicable laws and regulations, and, where relevant, international conventions and agreements ([Section 13.2.1\(a\)](#)). Additionally, Ontoly’s Regulatory Surplus Assessment ([Section 10.1](#)) requires that all GHG emission reductions exceed any reductions required by applicable local, provincial/state, or federal laws, regulations, or legally binding mandates. Ontoly maintains the Jurisdictional Regulatory Model, a continuously updated database of mandatory building codes, minimum efficiency standards, building performance standards, and climate regulation across all eligible jurisdictions, verified annually by the contracted Verification Body ([Section 10.1.3](#)). Ontoly’s KYC/AML compliance procedures at account creation ([Section 5.2.3](#)) further ensure that programme participants are screened against applicable sanctions and regulatory requirements.

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? (<i>Paragraph 2.10</i>) | <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):

The BERS Program integrates sustainable development considerations at multiple levels:

1. **Mandatory safeguards:** Every project must complete the Data Quality & Safeguard Attestation Form, which covers labour rights, land rights, Indigenous Peoples and Local Communities, non-discrimination, resource efficiency, cultural heritage, gender equality, and stakeholder consideration ([Section 13.2.1](#)).
2. **Contribution to Net Zero Transition:** All new or revised BERS Methodologies require the Building Representative to assess the compatibility of the project with the transition to net zero by reference to the net zero objectives of the host country ([Section 13.5.1](#)). Building retrofit projects inherently contribute to the net zero transition by reducing operational GHG emissions from the existing building stock ([Section 13.5.2](#)).
3. **SDG reporting:** Projects report qualitative contributions to UN Sustainable Development Goals beyond SDG 13 ([Section 13.4.1](#)).

Ontoly has drafted the CORSIA Sustainable Development Indicator List, which enumerates mandatory SDG indicators for CORSIA-eligible BERUs: SDG 7 (Affordable and Clean Energy), SDG 9 (Industry, Innovation and Infrastructure), SDG 11 (Sustainable Cities and Communities), SDG 12 (Responsible Consumption and Production), and SDG 13 (Climate Action), plus host-country-specified indicators where applicable. If needed for CORSIA Label Eligibility, Ontoly can elevate the mandatory SD contribution data for all CORSIA-tagged BERUs on the Ontoly Registry. Currently only available in the report.

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> |
|--|--|

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):

The BERS Standard identifies relevant sustainable development domains through the mandatory safeguard categories in [Section 13.2.1](#) (labour rights, land acquisition, natural resources, Indigenous Peoples, non-discrimination, pollution prevention, cultural heritage, gender equality, stakeholder consideration) and through the optional SDG reporting framework in [Section 13.4.1](#). Building retrofit projects under the BERS Program are inherently aligned with SDG 7 (Affordable and Clean Energy), SDG 9 (Industry, Innovation and Infrastructure), SDG 11 (Sustainable Cities and Communities), and SDG 13 (Climate Action). Ontoly’s CCP Attribute 3 (Quantified Positive SDG Impacts) provides an optional pathway for projects to demonstrate quantified positive impacts using a recognised method,

tool, or standard ([Section 15.4.5](#)).

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 |
|---|---|

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):

The BERS Standard provides for optional BERU labels including the CORSIA Label ([Section 15.4.3](#)), which is subject to the requirements of the relevant international framework and separate Ontoly guidance. Ontoly will ensure that only BERUs issued to projects that have completed the required sustainable development reporting in accordance with CORSIA EUC requirements will be tagged with the CORSIA Label in the Ontoly Registry. The programme’s label architecture—which includes CCP Attribute 1 (Article 6), CCP Attribute 2 (Adaptation Fund), CCP Attribute 3 (Quantified SDG Impacts), and the CORSIA Label—provides the registry infrastructure to differentiate units based on their compliance with specific external framework requirements.

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

The CORSIA Label Eligibility Procedures will specify that only BERUs with completed mandatory SD contribution reporting against the CORSIA Sustainable Development Indicator List can receive the CORSIA Label. This will be finalized and published prior to any BERU being tagged as CORSIA-eligible

*Ontoly must first receive approval from CORSIA TAB prior to being able to post CORSIA Label Eligibility Procedures publicly. We are available to provide CORSIA Label Eligibility Procedures upon request.

| | |
|--|---|
| 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 |
|--|---|

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):

Safeguard compliance is monitored through the annual Monitoring Report process, which includes mandatory attestations ([Section 7.4.1](#)). For projects seeking the CCP Attribute 3 (Quantified Positive SDG Impacts), the BERS Standard requires that SDG impacts be monitored and quantified ex-post using a recognised method, tool, or standard. All programme MRV provisions are publicly disclosed in the BERS Standard.

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) **Accurate measurements and valid methods:** All GHG emission reductions are quantified using approved BERS Methodologies, which must include detailed calculation procedures, emission factors, data inputs, model selection, and uncertainty requirements (Section 1.2.1). Ontoly conducts all quantification centrally using standardized models (Section 2.1.2), ensuring consistency across all projects. Each BERU represents one metric tonne of tCO₂ e (Section 9.1.2), using 100-year GWP values from the latest IPCC Assessment Report (Section 9.1.3).

(b) **Transparent reporting:** All monitoring data is submitted through standardized templates via the Ontoly Portal (Section 7.7.1). Public Project Description Reports are published on the Ontoly Registry (Section 5.3.6), and Monitoring Report and Verification Statement summaries are publicly available (Section 15.1.1).

(c) **Monitoring at specified intervals:** The BERS Program requires annual monitoring (Section 5.8.1). Monitoring Reports are submitted by March 31 of each year for the preceding calendar year (Section 7.3.1). Projects that fail to submit monitoring reports may be suspended (Section 5.5.6).

(d) **Independent third-party verification:** ISO-accredited verification is applied as a full assurance step on actual, real, metered building performance data. Verification is conducted by an independent Verification Body accredited to ISO 14065 and ISO 14066, contracted exclusively by Ontoly (Section 8.2.2), ensuring full independence from project proponents. Building-level data inputs are verified to a reasonable level of assurance (Section 8.3.1), and Ontoly’s standardized models and calculations are verified to at least a limited level of assurance (Section 8.3.2). BERUs are issued exclusively on an ex-post basis following successful verification (Section 5.7.1). Every BERU that enters the market has been verified

against real-world data by an independent, ISO-accredited third party.

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 |

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) Validation: The BERS Program applies a sector-appropriate validation approach aligned with the International Performance Measurement and Verification Protocol (IPMVP), the globally recognized standard for measuring and verifying energy savings in buildings. Validation is performed by licensed Professional Engineers who prepare and certify ex-ante utility savings estimates in accordance with IPMVP or equivalent protocols (such as the IREE framework) as part of the building retrofit design process ([Section 6.1.2](#) and [Section 6.2.1](#)). These professionals are licensed and regulated by their jurisdictional engineering bodies and are required to apply industry-standard measurement and verification protocols. This validation approach is appropriate for the buildings sector because: (i) IPMVP is the established international best practice for building energy performance validation, used by ENERGY STAR, utilities, and governments globally; (ii) the licensed Professional Engineer’s assessment provides independent, professionally accountable assurance of projected energy savings; and (iii) no BERUs are issued at the validation stage—all BERU issuance is exclusively ex-post, meaning validation serves only as a reasonableness check on project design, not as a basis for crediting. The critical integrity safeguard in the BERS Program is verification, not validation. Because BERUs are never issued on the basis of projected savings, the validation stage carries no crediting risk. All crediting decisions are made through the ISO-accredited verification process described in (b) below, which provides full assurance based on actual, measured performance data.

(b) Verification: All Verification Bodies must be accredited to the current edition of ISO 14065 and ISO 14066 by an accreditation body that is a full member of the International Accreditation Forum ([Section 8.2.1](#)). Verification is conducted in accordance with ISO 14064-3 ([Section 8.2.1\(b\)](#)). Verifiers must have experience and training in energy demand, energy efficiency, and fuel switching. ISO-accredited verification is applied as a full assurance step on actual, real, metered building performance data—not on projections or models. Building-level data inputs (utility data, metered performance, occupancy records) are verified to a reasonable level of assurance ([Section 8.3.1](#)), and Ontoly’s standardized

parameters, models, and calculation processes are verified to at least a limited level of assurance ([Section 8.3.2](#)). This means that every BERU issued has been verified against real-world data by an independent, ISO-accredited third party.

(c) Public disclosure: All validation and verification standards, procedures, and requirements are disclosed in the BERS Standard ([Sections 6 and 8](#)) and the BERS Verification Standard, available at www.ontoly.org.

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) Validation: The BERS Program uses a documentation-based validation approach ([Section 6](#)). Building Representatives submit Eligible Validation Documentation—typically an IPMVP Report or IREE certification report prepared by a licensed Professional Engineer ([Section 6.2.1](#)). Ontoly conducts a completeness and eligibility alignment review ([Section 6.3.1](#)), and a Preliminary Ex-Ante BERU Assessment Report is produced ([Section 5.3.4](#)). This validation confirms the reasonableness of project retrofit design and projected GHG reductions ([Section 6.4.1](#)).

(b) Verification: Verification is the annual, independent, and documented ex-post assessment conducted by an accredited Verification Body ([Section 8.1.1](#)). Verification includes review of Ontoly’s quantification models and calculations, and sampling-based audit of Building Representative data inputs. The Verification Body classifies projects as Conforming, Non-Conforming, or Disqualified ([Section 8.5.1](#)).

(c) Public disclosure: All validation and verification procedures are publicly disclosed in the BERS Standard ([Sections 6 and 8](#)) and the BERS Verification Standard, available at www.ontoly.org.

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) Validation occurs prior to verification: Under the BERS Program, validation (through Eligible Validation Documentation review and the Preliminary Ex-Ante BERU Assessment) is completed at Step 2 of the project lifecycle, prior to monitoring (Step 4) and verification (Step 5) ([Section 5.1](#)).

(b) Public documentation of likely mitigation: The Preliminary Ex-Ante BERU Assessment Report estimates the likely BERU volume, and the resulting public Project Description Report ([Section 5.3.6](#)) includes the estimated ex-ante BERU volume, assigned methodology, baseline and intervention summary, and information on how the methodology has been applied for baseline determination, additionality, and GHG quantification.

(c) Public availability: Project Description Reports are published on the Ontoly Registry ([Section 5.3.6](#)). Verification Statement summaries and Monitoring Report summaries are publicly available ([Section 15.1.1](#)).

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 emissions units? (<i>Paragraph 3.3</i>) | <input checked="" type="checkbox"/> YES |
| 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 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) The BERS Program requires ex-post verification prior to all BERU issuance. The Standard states unambiguously: "Ontoly shall not issue BERUs for any GHG emission reductions that have not been successfully verified by an accredited Verification Body. BERUs shall only be issued on an ex-post basis" ([Section 8.1.2](#)). "Ontoly shall issue BERUs only after receiving a positive Verification Statement from an accredited Verification Body. BERUs shall be issued exclusively on an ex-post basis" ([Section 5.7.1](#)). No ex-ante BERU issuance is permitted. The Preliminary Ex-Ante BERU Assessment Report provides estimated quantities only and is non-binding ([Section 6.1.2\(c\)](#)). Pre-Purchase Agreements are contractual instruments between Project Proponents and buyers that do not constitute BERU issuance ([Section 5.4](#)).

(b) Not applicable—the BERS Program does not issue units ex-ante.

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) Issuance: BERUs are issued only upon receipt of a positive Verification Statement ([Section 5.7.1](#)).

Ontoly deposits serialized BERUs into the Building Representative’s account in the Ontoly Portal and assigns a Registry status ([Section 5.7.2](#)). Each BERU receives a unique serial number encoding country of origin, vintage year, issuing registry ("ONT"), and unique batch identifier ([Section 14.1.3](#)).

(b) Retirement/Cancellation: Retirement is the final and irreversible step, permanently removing a BERU from circulation ([Section 5.9.1](#)). Retirements are executed by approved Buyer Account Holders disclosing the final beneficiary and intended purpose ([Section 5.9.2](#)). Cancellation of BERUs may occur where evidence demonstrates fraud or materially inaccurate data ([Section 16.3.1](#)). The Ontoly Registry includes controls to prevent further transfer, retirement, or cancellation once a BERU has been cancelled or retired ([Section 12.2.1](#)).

(c) Discounting: The BERS Program applies conservative quantification through its methodology rather than ex-post discounting. Conservativeness is embedded through the systematic approach to ensuring conservativeness defined in each methodology ([Section 1.2.1](#)) and the sensitivity analysis applied to all financial additionality assessments ([Section 10.3.6–10.3.9](#)).

(d) All procedures are publicly disclosed in the BERS Standard, available at www.ontoly.org.

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 |
|---|---|

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):

The Ontoly Registry is the official, centralized electronic public database operated by Ontoly for tracking BERS Projects and BERUs ([Section 15.1.1](#)). The Registry is administered directly by Ontoly—it is not outsourced to a third party. The Registry is accessible at www.ontoly.org. The Registry is complemented by the Ontoly Portal, a secure, web-based platform through which all authenticated programme transactions are conducted, including account creation, project submission, BERU issuance, transfer, and retirement (as defined in the BERS Standard [Section 3](#) definition of Ontoly Portal). The Portal is distinct from the Registry: the Portal is the authenticated account-level platform, whereas the Registry is the public-facing database.

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? (<i>Paragraph 2.4.5</i>) | <input checked="" type="checkbox"/> YES |

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) ICAO-eligible identification: The Ontoly Registry provides for optional BERU labels including the CORSIA Label ([Section 15.4.3](#)). Where applicable, the Registry indicates ICVCM CCP approval status, Article 6, CORSIA, or any other applicable label ([Section 15.2.2](#)). This label architecture enables transparent identification of CORSIA-eligible units across all account types.

(b) Unit owners: Legal title to a BERU vests in the entity registered as the current holder in the Ontoly Portal ([Section 14.1.4](#)). Title transfers are effective only upon recording in the Portal.

(c) Tracking: The Ontoly Registry tracks the complete lifecycle of each BERU from issuance through transfer, retirement, suspension, and cancellation, as defined by the Registry Status Categories ([Section 15.2.1](#)).

(d) Unit status: The Registry assigns public statuses including: Listed, Reserved, Issued (Available/Buyer Secured), Transferred, Retired, Suspended, and Cancelled ([Section 15.2.1](#)).

(e) Unique serial numbers: Each BERU is assigned a unique serial number encoding the country of

origin, vintage year, issuing registry ("ONT"), and unique batch identifier ([Section 14.1.3](#)).
 (f) Country, sector, vintage, registration date: Serial numbers encode country of origin and vintage year ([Section 14.1.3](#)). The Project Description Report includes project location ([Section 5.3.6\(c\)](#)), project type, and assigned methodology ([Section 5.3.6\(d\)](#)).

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):
 Ontoly will ensure that CORSIA-specific fields (original and revised project registration dates) are explicitly included in the registry’s public data display prior to any BERU being tagged as CORSIA-eligible. This cannot occur until we receive CORSIA approval.

| | |
|---|---|
| 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) and (b) The BERS Program requires mandatory screening of all registry account applicants. Supplier Accounts are not available for public self-registration ([Section 5.2.2](#)). Account creation occurs only after the Building Representative has completed a demonstration or software orientation call and Ontoly’s mandatory identity verification and due diligence procedures ([Section 5.2.2](#)). Access to the Ontoly Portal is subject to successful completion of Ontoly’s Know Your Customer (KYC), anti-money laundering (AML), and compliance checks ([Section 5.2.3](#)). Similarly, Buyer Accounts require account holder registration through the Ontoly Portal. All accounts are restricted to verified businesses and individuals who have passed Ontoly’s screening procedures.

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) Registry security: The Ontoly Registry serves as the official system of record for issuance, holding, transfer, cancellation, and retirement of all BERUs. The Registry is subject to periodic independent security assessments ([Section 15.3.1](#)).

(b) Periodic audit: Security assessments are conducted periodically as mandated by [Section 15.3.1](#) of the BERS Standard. The Ontoly Platform Terms and Conditions establish data protection and security obligations for all platform operations.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):
 Ontoly will publish detailed registry security specifications and audit schedules as part of the Registry Operations Manual, expected by Q3 2026.

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):
 The Ontoly Registry is a proprietary platform purpose-built for the BERS Program. At this time, it does not conform to external data exchange standards or maintain linkages with other registries.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):
 Subject to CORSIA eligibility, Ontoly will adopt any ICAO-specified data exchange standards and develop conforming interfaces.

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):
 The Ontoly Registry is a proprietary platform purpose-built for the BERS Program. At this time, it does not conform to external data exchange standards or maintain linkages with other registries.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):
 Subject to CORSIA eligibility, Ontoly will adopt any ICAO-specified data exchange standards and develop conforming interfaces.

| | |
|---|---|
| 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 (<i>e.g.</i> , 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):

The Ontoly Registry publicly discloses for every retired batch: the quantity, the retiring entity, the named beneficiary, and the declared purpose of retirement ([Section 12.3.1](#)). The Ontoly Registry operates as a public, transparent database ([Section 15.1.1](#)) accessible without login credentials. Ontoly will ensure that cancellation/retirement data is available in machine-readable format (e.g., CSV or XLS) that is searchable and downloadable at no cost.

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

Machine-readable export functionality (CSV/XLS) for cancellation data, if not already implemented, will be operational prior to any BERU being tagged as CORSIA-eligible.

| | |
|---|---|
| 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 ¹⁴ | |
| <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>) | |

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):

The Ontoly Registry will make publicly available in machine-readable format the following discrete fields for each batch of cancelled/retired units:

- Quantity of emission units cancelled
- Start of serial numbers
- End of serial numbers
- Date of cancellation
- Unit type

¹⁴ Methodology may also be described as a ‘protocol’ or ‘framework’.

- ☑ Host country
- ☑ Methodology
- ☑ Start date of the activity's first crediting period
- ☑ Vintage year of the unit or batch
- ☑ CORSIA compliance period(s) for which each batch is eligible
- ☑ Unique identifier of the registry account where the batch was cancelled
- ☑ Beneficiary in whose name the unit was cancelled
- ☑ Unique identifier of the registry account from which cancellation was initiated (if applicable)

These fields are derivable from the BERU serial number structure ([Section 14.1.3](#)), Registry Status Categories ([Section 15.2.1](#)), and retirement disclosure requirements ([Section 12.3.1](#)).

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):
Any fields not currently displayed will be implemented prior to CORSIA eligibility activation.

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*¹⁵ 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 BERS Program’s quantification methodology is finalized, publicly available, and operational. The BERS Standard ([Section 1.2.1](#)) establishes that all approved BERS Methodologies must address: applicability and eligibility criteria, determination of accounting boundary, determination of additionality, establishment of baseline scenario, quantification of GHG emission reductions, and monitoring requirements. The first approved methodology addresses operational GHG emissions from building retrofit projects in Canada and the United States, covering energy efficiency, fuel switching, and electrification measures. The methodology defines specific formulas, algorithms, and procedures for quantifying baseline emissions, project emissions, and net GHG emission reductions ([Section 9.1.1](#)). Ontoly does not permit any deviation from an approved methodology. The approved methodology and all associated documentation are publicly available at www.ontoly.org.

¹⁵ 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*”.

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 Methodology Development and Review Process is a standalone, publicly available programme document that governs all methodology creation, revision, and retirement.

Key features include:

- **Ontoly & Scientific Advisory Authorship:** Ontoly is the sole author and publisher of all BERS Methodologies. No external party may submit, propose, or publish methodologies independently.
- **Scientific Advisory Oversight:** The Scientific Advisory Board (SAB) conducts technical review of all new methodologies and Material Revisions, with a Formal Objection right that triggers mandatory Governance Board escalation.
- **Public Consultation:** All Material Revisions (defined as changes resulting in >1% change in calculated net tCO₂ e) undergo a minimum 30-day public comment period. Ontoly publishes all draft documents and a Comment Response Matrix.
- **Governance Board Approval:** The BERS Governance Board has binding approval authority over all changes to the BERS Standard ([Section 5.2](#) of the Governance Board Document).
- **Periodic Review:**

All methodologies are reviewed at minimum every five years ([Section 1.2.2](#) of the BERS Standard), with the review process prescribed in the Methodology Development and Review Process document.

- **Record-Keeping:** Complete records of all methodology development and revision activities, including public consultation materials and SAB review reports, are maintained and archived.

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 BERS Program supports project-based activities at the individual building level and, in defined circumstances, at the Aggregated Building Project level ([Section 4.5](#)). Eligible project activities involve the implementation of energy efficiency measures, operational improvements, and/or fuel-switching retrofit measures in existing large buildings, such as multi-unit residential, commercial, or institutional buildings ([Section 4.1.1](#)). Aggregated Building Projects are permitted where: all buildings are on the

same property boundary; all are owned by the same Building Owner; and energy data is reported on an aggregated basis through shared utility accounts ([Section 4.5.2](#)). The programme does not support jurisdiction-scale activities under Version 1.0. These eligibility criteria and activity levels are publicly disclosed in the BERS Standard ([Sections 4.1–4.6](#)), available at www.ontoly.org.

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

Future versions of the BERS may expand to additional building types and geographic jurisdictions

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):

Eligibility criteria are defined and publicly disclosed in the BERS Standard:

- Project type: Energy efficiency, operational improvements, and fuel-switching retrofits in existing large buildings ([Section 4.1.1](#))
- Geographic scope: Canada and the United States ([Section 4.2.1](#))
- GHG scope: CO₂, CH₄, N₂O, and any other gases explicitly included in the methodology ([Section 4.3](#))
- Project start date and retroactive crediting: 24-month retroactive window ([Section 4.4.2](#))
- Excluded activities: Embodied carbon, new construction, behavioral-only programs, industrial process emissions, refrigerant emissions, double-registered projects ([Section 4.6.1](#))
- Methodology applicability conditions: Defined in each approved BERS Methodology All criteria are publicly available in the BERS Standard and associated methodologies at www.ontoly.org.

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) Length: The standard crediting period is ten (10) years ([Section 10.7.1](#)). The crediting period commences on the Project End Date (retrofit completion date) (BERS Standard, [Section 3](#) definition of

Crediting Period Start Date).

(b) Renewability: Version 1.0 does not provide for crediting period renewal ([Section 10.7.1](#)). Where a building implements more than one project within a ten-year period, net crediting is restricted to the crediting period of the original project, with subsequent project impacts reflected through actual building performance data ([Section 10.7.2](#)).

(c) Public disclosure: All crediting period provisions are publicly disclosed in the BERS Standard ([Section 10.7](#)), available at www.ontoly.org.

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

Future versions of the BERS may update the crediting period restriction to allow for renewals or combined crediting periods ([Section 10.7.2](#)).

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 ¹⁶ ? | <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):

The BERS Program requires a mandatory Regulatory Surplus Assessment as the first component of its dual additionality framework ([Section 10.1](#)). A project is deemed additional only if the GHG emission reductions exceed any reductions required by applicable local, provincial/state, or federal laws, regulations, or legally binding mandates ([Section 10.1.1](#)). Ontoly maintains the Jurisdictional Regulatory Model, a continuously updated database of mandatory building codes, minimum efficiency standards, building performance standards, and climate regulation across all eligible jurisdictions ([Section 10.1.3](#)). This database is verified annually by the contracted third-party Verification Body. The regulatory surplus evaluation is conducted once, evaluating legislation legally binding as of January 1 of the year the Preliminary Ex-Ante BERU Assessment Report is requested. The baseline and crediting period are fixed and not shortened by future regulation ([Section 10.1.4](#)).

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*)

¹⁶ 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

- 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 BERS Program employs a dual additionality framework consisting of:

1. Regulatory Surplus Assessment ([Section 10.1](#)): A mandatory test confirming that emission reductions exceed all legally binding requirements.
2. NPV Financial Additionality Test ([Section 10.3](#)): A mandatory binary test determining whether the project is financially viable without carbon credit revenue. A project passes (is deemed additional) where $NPV < 0$ without carbon revenue, subject to sensitivity analysis. The NPV calculation incorporates capital costs, upfront incentives, annual energy savings across all fuel types, O&M costs, standardized discount rates, and fuel price escalation rates.
3. Investment Analysis Rating ([Section 10.4](#)): For all projects passing the NPV test, Ontoly assigns a 1–5 rating based on NPV- adjusted payback period, providing transparent granularity on the degree of financial additionality.
4. Mandatory Sensitivity Analysis ([Section 10.3.6–10.3.9](#)): Testing capital cost, annual energy savings, and discount rate parameters to confirm robustness. Version 1.0 does not include barrier analysis, common practice/market penetration analysis, or performance standards/benchmarks as additionality tests ([Section 10.6.2](#)), as standardized datasets for these approaches are not yet available across eligible jurisdictions. The NPV financial analysis approach is appropriate for building retrofit projects, which are fundamentally capital investment decisions.

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

Future versions may introduce additional common practice/market penetration assessments as data availability improves ([Section 10.6.2](#)).

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):

The BERS Program does not use non-traditional additionality tests. The programme relies on well-established methods: regulatory surplus analysis and NPV financial investment analysis, both of which are recognised approaches in the carbon crediting industry.

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):

a) Third-party assessment: All financial additionality data and calculations are subject to independent third-party verification by an ISO 14065-accredited Verification Body ([Section 10.5.3](#)). The Verification Body reviews the data inputs underlying Ontoly’s standardized model calculations ([Section 8.4.2](#)). Ontoly’s Jurisdictional Regulatory Model for regulatory surplus assessment is verified annually by the contracted Verification Body ([Section 10.1.3](#)). Sensitivity analysis parameters are third-party verified ([Section 10.3.7](#)).

(b) Programme review: Ontoly conducts all quantification centrally ([Section 2.1.2](#)), applying the standardized NPV Financial Additionality Test and reviewing all project submissions for compliance with the BERS Standard. Ontoly’s internal quality assurance procedures ([Section 7.7.2](#)) cross-reference submitted data against benchmarks and historical parameters.

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? | N/A |
| b) Are these criteria publicly disclosed? | N/A |
| c) Does the Program provide clear evidence on how each activity included on a positive list was determined to be additional? | N/A |

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):

The BERS Program does not use a positive list approach. All projects must individually pass both the Regulatory Surplus Assessment and the NPV Financial Additionality Test. There are no automatically additional activity types under Version 1.0.

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 (<i>e.g.</i> , 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) Non-overestimation: The BERS Program embeds conservativeness at multiple levels: the Core Principle of Conservativeness requires use of conservative assumptions, values, and procedures to ensure emission reductions are not overestimated ([Section 1.3.1](#)). All quantification uses actual, historical, metered utility data for the baseline (12–36 months of pre-retrofit data, [Section 3](#) definition of Baseline Scenario). Ontoly conducts centralized quantification using standardized methodologies, preventing ad hoc assumptions. Mandatory sensitivity analysis tests the robustness of financial additionality conclusions ([Section 10.3.6–10.3.9](#)).

(b) Conservative and below BAU: Baselines are established using actual historical metered utility data, which inherently represents business-as-usual building performance. The regulatory surplus assessment ensures that only reductions beyond legal requirements are credited ([Section 10.1](#)). The fixed grid emissions intensity factor throughout the crediting period is conservative, as it does not credit emission reductions arising from grid decarbonization ([Section 12.1.4](#)).

(c) Non-traditional baselines: The BERS approach uses historical metered data baselines, which are industry-standard for building energy performance. This satisfies the requirement for conservative and below-BAU outcomes.

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

| | |
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| Q12. Are procedures in place for activities to respond, as appropriate, to changing baseline conditions that were not expected at the time of registration? (<i>Paragraph 3.2.3</i>) | <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):

The BERS Program’s monitoring framework inherently captures changing conditions through its use of actual, metered utility performance data. BERUs are issued based on actual measured post-retrofit performance compared to the established baseline, so any changes in operating conditions that affect energy consumption are reflected in the monitored data. Ontoly applies weather normalization and occupancy adjustments through standardized methodologies ([Section 2.1.2](#) and [Section 5.5.2](#)), ensuring that non-retrofit-related changes in building performance are appropriately accounted for. Building Representatives must disclose changes in occupancy levels and any non-routine adjustments, operational changes, fuel source changes, or known data gaps in each Monitoring Report ([Section 5.5.4](#)). The regulatory surplus evaluation is fixed at registration and not revised during the crediting period ([Section 10.1.4](#)), providing regulatory certainty while actual performance monitoring captures changing physical conditions.

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? (<i>Paragraph 3.2</i>) | <input checked="" type="checkbox"/> YES |
|--|---|

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):

Baselines and underlying assumptions are publicly disclosed through multiple channels:

- The public Project Description Report ([Section 5.3.6](#)) includes the building-level baseline and intervention summary, assigned methodology, and information on how the methodology has been applied for baseline determination.
- [The Ontoly Public Parameter List \(Section 18\)](#) discloses standardized parameters including discount rates, useful life, and inflation rates used across all projects.
- Sensitivity analysis results are disclosed in the public Project Description Report ([Section 10.3.9](#)).
- GWP values from the latest IPCC Assessment Report are publicly mandated ([Section 9.1.3](#)).
- Commercially sensitive financial input data underlying the additionality assessment remains confidential ([Section 10.5.2](#)), but the pass/fail result and Investment Analysis Rating are publicly displayed. All programme documentation, including the approved methodology defining all quantification procedures, is publicly available at www.ontoly.org.

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):

The BERS Program’s approach to baseline conservativeness is multi-layered:

1. Data foundation: Baselines use actual, historical, metered utility data (12–36 months pre-retrofit) rather than modelled or assumed values. Where baseline data is unavailable from the immediately preceding period, Ontoly may accept alternative data following a documented reasonableness assessment ([Section 3](#), Baseline Scenario definition).
2. Centralized quantification: Ontoly performs all GHG calculations centrally using standardized models, preventing project proponents from selecting favorable assumptions or methodologies ([Section 2.1.2](#)).
3. Quality assurance: Ontoly conducts automated data completeness checks, cross-references against benchmarks and weather data, and flags anomalous patterns for manual review ([Section 7.7.2](#)).
4. Third-party verification: An independent, ISO 14065-accredited Verification Body verifies all data inputs and Ontoly’s calculation models annually ([Section 8](#)).
5. Fixedgrid intensity: Electricity grid emissions intensity is held constant throughout the crediting period, ensuring that emission reductions from grid decarbonization are not credited ([Section 12.1.4](#)).
6. Nodeviation permitted: Ontoly does not permit any deviation from an approved methodology ([Section 9.1.1](#)).
7. Fraud protection: Ontoly reserves the right to engage independent auditors to verify baseline data, and knowing falsification may result in project termination and BERU cancellation ([Section 3](#), Baseline Scenario definition).

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

| | |
|---|---|
| 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>) | <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):

Version 1.0 does not provide for crediting period renewal ([Section 10.7.1](#)). The standard crediting period is a fixed, non-renewable ten (10) years. Therefore, there is no pathway under which a crediting period renewal would occur without a complete re-evaluation. If future versions introduce renewal provisions, such renewals would require full re-evaluation of baselines, methodology application, regulatory surplus, and financial additionality in accordance with the Methodology Development and Review Process.

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

Future versions may introduce crediting period renewal with mandatory baseline re-evaluation requirements.

| | |
|---|---|
| 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? | <input checked="" type="checkbox"/> YES |
|---|---|

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):

The BERS Program requires annual verification ([Section 5.8.1](#)). If a project is inactive for two or more consecutive monitoring periods, Ontoly may terminate eligibility for future BERU issuance ([Section 5.8.2](#)). Therefore, the maximum gap between verifications is effectively two years before eligibility termination. If a project returns after a gap within the permitted tolerance, it would be subject to Ontoly’s quality assurance procedures, which cross-reference all submitted data against historical ranges and expected performance ([Section 7.7.2](#)). Any anomalies would be flagged for review, and Ontoly may request supplemental documentation or clarification ([Section 7.7.3](#)).

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 BERS Program provides a high degree of assurance that credited mitigation represents real, additional emission reductions through its comprehensive framework:

- Dual additionality: Both regulatory surplus AND financial additionality must be independently demonstrated.
- Ex-post only: No units are issued based on projections—all BERUs are based on actual, measured, verified utility performance.
- Mandatory sensitivity analysis: Confirms the robustness of additionality conclusions under varied assumptions.
- Centralized quantification: Eliminates self-interested assumptions by having Ontoly perform all calculations using standardized, third-party-verified models.
- Annual verification: Independent Verification Body audit every year of the crediting period, not just at registration.
- Conservative design: Multiple conservative features including fixed grid intensity, no deviation from methodology, and centralized quantification.
- Transparent rating: The Investment Analysis Rating publicly signals the degree of financial additionality, enabling market differentiation.

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):

The BERS Program supports a single sector: building energy efficiency and fuel switching through retrofit projects. Under Version 1.0, only GHG emission reductions (not removals) are certified, and carbon removals are excluded ([Section 11.1.1](#)). The risk of non-permanence for BERUs does not apply to emission reductions in the traditional sense. Once energy is not consumed due to an efficiency improvement, that non-consumption is permanent—the energy cannot be "un-saved." However, there is a theoretical risk of reversal of physical retrofit measures, which is addressed below. Potential risk: A building owner could theoretically reverse a retrofit measure (e.g., remove an efficient HVAC system and reinstall an inefficient one). Such reversals are prohibited under the BERS Program ([Section 11.1.2](#)), and the risk is mitigated because BERUs are issued solely on the basis of measured and verified building utility performance—if measures are reversed, the performance change would be detected and BERUs would not be issued for the affected period ([Section 11.1.3](#)).

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):

Any increase in metered building energy consumption relative to the established baseline and expected post-retrofit performance would be detected through the annual monitoring and verification cycle. The BERS Programme's materiality is inherently captured through the annual MRV process—any period in which energy consumption increases above baseline would result in zero BERU issuance for that period, providing an automatic and complete response proportionate to the reversal. Ontoly's internal quality assurance procedures flag anomalous data patterns, including consumption values that deviate materially from expected post-retrofit performance ([Section 7.7.2\(c\)](#)). The Verification Body classifies projects as Non-Conforming where material findings are identified ([Section 8.5.1\(b\)](#)), triggering corrective action procedures.

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):

(a) Risk assessment: The BERS Program’s approach to permanence is inherent in its design—emission reductions (not removals) are certified, and the annual performance-based monitoring system serves as a continuous risk assessment. Each Monitoring Report requires attestations on permanence of measures and leakage prevention ([Section 7.4.1](#)).

(b) Monitoring: Monitoring is conducted annually ([Section 5.8.1](#)), with Building Representatives submitting actual metered utility data through standardized templates ([Section 7.7.1](#)). Ontoly’s automated quality assurance flags performance anomalies ([Section 7.7.2](#)).

(c) Mitigation: Reversal of installed measures is prohibited ([Section 11.1.2](#)). If performance degrades, BERUs are not issued for the affected period—providing automatic, proportionate mitigation. For severe cases, Ontoly may impose corrective action notices, suspend the project, require re-verification, or permanently disqualify the project ([Section 16.2.1](#)).

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) Liability: Building Representatives are contractually bound through the Ontoly Platform Terms and Conditions and the BERS Standard to maintain installed GHG-reducing equipment and to monitor and report on performance throughout the crediting period. Reversal of installed measures is prohibited ([Section 11.1.2](#)). Building Representatives must attest in each Monitoring Report that installed equipment has remained installed and operational ([Section 7.4.1](#)).

(b) Notification: Building Representatives must notify Ontoly of any change of ownership within 90 days

(Section 7.6.1). Material changes in building operations, fuel sources, or data gaps must be disclosed in the Monitoring Report (Section 5.5.4). Projects inactive for two consecutive monitoring periods face eligibility termination (Section 5.8.2). Where BERUs were issued on the basis of fraudulent or materially inaccurate data, Ontoly may cancel, suspend, or restrict future issuance, with all consequences borne by the Building Representative (Section 16.3.1).

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 |
|--|---|

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):

The BERS Program’s ex-post issuance model provides inherent compensation for reversals: BERUs are issued only for actually measured and verified emission reductions. If measures are reversed, utility performance data reflects this, and BERUs are not issued for the affected period (Section 11.1.3). For previously issued BERUs, where evidence demonstrates that BERUs were issued on the basis of fraudulent or materially inaccurate data, Ontoly reserves the right to cancel those BERUs (Section 16.3.1). Programme compliance and enforcement provisions (Section 16) provide Ontoly with authority to impose corrective measures including temporary holds on issuance, registry suspension, mandatory re-verification, or permanent disqualification.

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>) ¹⁷ | |
| 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? | N/A |
| b) ...at least forty (40) years from the start of their first crediting period, for activities that start crediting after 31 December 2026? | N/A |

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):

¹⁷ 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.

The extended permanence monitoring periods specified in Paragraph 3.5.4 (20 years for pre-2027 and 40 years for post-2026 activities) are designed to address reversal risk in sectors where credited mitigation can be physically reversed—primarily carbon sequestration, removal, and storage activities such as forestry, land use, and geological storage. The BERS Program certifies exclusively energy efficiency and fuel switching emission reductions from building retrofits. Under the ICVCM Assessment Framework sector categorizations, energy efficiency and fuel switching activities do not present permanence risk. Once energy is not consumed as a result of an efficiency improvement, that non-consumption cannot be reversed—the energy savings are inherently permanent. This is a fundamental distinction from carbon storage, where stored carbon can be re-released. Accordingly, the extended monitoring and compensation requirements of Paragraph 3.5.4 are not applicable to the BERS Programme’s activity types. Ontoly’s position is consistent with:

- (a) The ICVCM Core Carbon Principles, which recognize that permanence risk varies by activity type and that emission reductions from energy efficiency do not carry the same reversal risk as removals or sequestration.
- (b) The BERS Standard’s explicit statement that “the risk of non-permanence for BERUs does not apply to emission reductions” ([Section 11.1.1](#)).
- (c) The ex-post issuance model, which issues BERUs only for actually measured and verified emission reductions in each monitoring period. If a retrofit measure were hypothetically reversed in a future period, no BERUs would be issued for that period because actual metered utility performance would reflect the increased consumption. Notwithstanding the above, the BERS Programme applies the following safeguards during the 10-year crediting period: annual monitoring of actual metered building performance ([Section 5.8.1](#)); mandatory attestation that installed measures remain operational ([Section 7.4.1](#)); prohibition on reversal of installed measures ([Section 11.1.2](#)); and corrective action authority up to and including BERU cancellation ([Section 16](#)).

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? (<i>Paragraph 3.5.6</i>) | <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):

As stated in Q5 above, energy efficiency and fuel switching emission reductions do not present permanence risk under ICVCM sector categorizations. Emission reductions are inherently permanent—they are not stored carbon that can be re-released. Notwithstanding this, the BERS Programme provides robust compensation mechanisms within the crediting period: Compensation capability: BERUs are issued exclusively ex-post based on actual measured and verified performance. If building performance deteriorates in any year, the monitoring data reflects this and BERUs are not issued—the system is self-correcting on an annual basis. If previously issued BERUs are found to be based on

fraudulent or materially inaccurate data, Ontoly has the authority to cancel those BERUs ([Section 16.3.1](#)). The programme does not maintain a buffer pool because the ex-post issuance model eliminates the need for one—units are only ever issued for actually verified reductions in each discrete monitoring period. Willingness to demonstrate: Ontoly is willing and able, upon request, to demonstrate to ICAO’s relevant bodies how its permanence provisions—including annual ex-post verification, mandatory attestations, and enforcement powers—ensure the integrity of BERUs used under CORSIA. Ontoly welcomes the opportunity to present a detailed technical explanation of why building energy efficiency emission reductions are classified as non-reversible under the ICVCM framework.

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? (<i>Paragraph 3.5.7</i>) | <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):

As stated in Q5 above, energy efficiency and fuel switching emission reductions do not present permanence risk under ICVCM sector categorizations. Emission reductions are inherently permanent—they are not stored carbon that can be re-released. Notwithstanding this, the BERS Programme provides robust compensation mechanisms within the crediting period: Compensation capability: BERUs are issued exclusively ex-post based on actual measured and verified performance. If building performance deteriorates in any year, the monitoring data reflects this and BERUs are not issued—the system is self-correcting on an annual basis. If previously issued BERUs are found to be based on fraudulent or materially inaccurate data, Ontoly has the authority to cancel those BERUs ([Section 16.3.1](#)). The programme does not maintain a buffer pool because the ex-post issuance model eliminates the need for one—units are only ever issued for actually verified reductions in each discrete monitoring period. Willingness to demonstrate: Ontoly is willing and able, upon request, to demonstrate to ICAO’s relevant bodies how its permanence provisions—including annual ex-post verification, mandatory attestations, and enforcement powers—ensure the integrity of BERUs used under CORSIA. Ontoly welcomes the opportunity to present a detailed technical explanation of why building energy efficiency emission reductions are classified as non-reversible under the ICVCM framework.

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):

As stated in Q5 above, energy efficiency and fuel switching emission reductions do not present permanence risk under ICVCM sector categorizations. Emission reductions are inherently permanent— they are not stored carbon that can be re-released. Notwithstanding this, the BERS Programme provides robust compensation mechanisms within the crediting period: Compensation capability: BERUs are issued exclusively ex-post based on actual measured and verified performance. If building performance deteriorates in any year, the monitoring data reflects this and BERUs are not issued—the system is self-correcting on an annual basis. If previously issued BERUs are found to be based on fraudulent or materially inaccurate data, Ontoly has the authority to cancel those BERUs ([Section 16.3.1](#)). The programme does not maintain a buffer pool because the ex-post issuance model eliminates the need for one—units are only ever issued for actually verified reductions in each discrete monitoring period. Willingness to demonstrate: Ontoly is willing and able, upon request, to demonstrate to ICAO’s relevant bodies how its permanence provisions—including annual ex-post verification, mandatory attestations, and enforcement powers—ensure the integrity of BERUs used under CORSIA. Ontoly welcomes the opportunity to present a detailed technical explanation of why building energy efficiency emission reductions are classified as non-reversible under the ICVCM framework.

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):

Building energy efficiency retrofit projects present limited leakage risk. The BERS Standard identifies and addresses the following leakage categories:

1. Equipment displacement leakage: Risk that replaced equipment could be resold and continue emitting elsewhere ([Section 11.1.4](#)). This is the primary leakage risk for building retrofits.
2. Activity-shifting leakage: Risk that building operations shift energy consumption beyond the project boundary. This is inherently captured by the BERS monitoring framework because BERUs are based on actual metered utility performance ([Section 11.1.6](#)).
3. Market leakage: Not applicable to building retrofits—building energy efficiency does not displace economic activity or create market-driven emissions increases ([Section 11.1.7](#)).
4. Ecological leakage: Not applicable—no land-use changes involved ([Section 11.1.8](#)).

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 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 BERS Program addresses leakage through mandatory attestation rather than a quantitative threshold. Building Representatives must attest in each Annual Monitoring Report that all replaced or displaced equipment has been permanently retired or disposed of in an environmentally responsible manner and has not been resold, relocated, or redeployed ([Section 11.1.4](#)). Any failure to provide this attestation, or evidence of equipment resale or redeployment, triggers corrective action (Section 16). For activity-shifting leakage, any increase in building energy consumption is automatically captured in the metered monitoring data and results in reduced or zero BERU issuance.

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

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| | |
|---|---|
| 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 |
|---|---|

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):

Assessment and mitigation: The BERS Standard identifies all relevant leakage categories and prescribes mitigation measures ([Section 11](#)). The primary mitigation tool is the mandatory attestation requiring permanent disposal of replaced equipment ([Section 11.1.4](#)). Ontoly reserves the right to request supporting evidence of equipment disposal ([Section 11.1.4](#)). Monitoring: Leakage monitoring is integrated into the annual Monitoring Report through the mandatory leakage prevention attestation ([Section 7.4.1](#)). Activity-shifting leakage is automatically detected through actual metered utility data monitoring ([Section 11.1.6](#)). Accounting deductions: Scope 3 emissions (upstream/downstream) are excluded from the project boundary—this exclusion is conservative, as lifecycle emissions of efficient equipment are generally lower than those being replaced ([Section 11.1.5](#)). The programme quantifies only net energy consumption reductions within the project boundary, so any leakage that results in increased consumption within the building would reduce BERU issuance. National/subnational implementation (Q12): Building retrofit projects do not present the type of cross-boundary leakage risk that requires national-level implementation. Each building’s project boundary is discrete, and the primary leakage risk (equipment displacement) is managed through attestation and enforcement.

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 | <input checked="" type="checkbox"/> YES |
|---|---|

| | |
|----------------------------|--|
| leakage? (Paragraph 3.6.3) | |
|----------------------------|--|

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):

All BERS project activities involve replacing or upgrading building equipment and systems. Typical activities include:

- HVAC system replacement (e.g., boiler-to-heat-pump conversions, furnace upgrades)
- Building envelope improvements (insulation, windows, air sealing)
- Lighting system upgrades
- Domestic hot water system replacement
- Building automation and controls upgrades

For all such activities, the BERS Standard requires:

- (a) The Building Representative must attest that all replaced or displaced equipment has been permanently retired or disposed of and has not been resold for continued use elsewhere ([Section 11.1.4](#) and [Section 7.4.1](#) Leakage Prevention attestation).
- (b) Scope 3 emissions from equipment disposal are excluded from the boundary (conservative treatment per [Section 11.1.5](#)).
- (c) Where equipment could potentially remain in use, the mandatory attestation and Ontoly’s right to request supporting evidence provide the enforcement mechanism ([Section 11.1.4](#)).

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? (Paragraph 3.6.4) | <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):

Assessment and mitigation: The BERS Standard identifies all relevant leakage categories and prescribes mitigation measures ([Section 11](#)). The primary mitigation tool is the mandatory attestation requiring permanent disposal of replaced equipment ([Section 11.1.4](#)). Ontoly reserves the right to request supporting evidence of equipment disposal ([Section 11.1.4](#)). Monitoring: Leakage monitoring is integrated into the annual Monitoring Report through the mandatory leakage prevention attestation ([Section 7.4.1](#)). Activity-shifting leakage is automatically detected through actual metered utility data monitoring ([Section 11.1.6](#)). Accounting deductions: Scope 3 emissions (upstream/downstream) are excluded from the project boundary—this exclusion is conservative, as lifecycle emissions of efficient equipment are generally lower than those being replaced ([Section 11.1.5](#)). The programme quantifies only net energy consumption reductions within the project boundary, so any leakage that results in

increased consumption within the building would reduce BERU issuance. National/subnational implementation (Q12): Building retrofit projects do not present the type of cross-boundary leakage risk that requires national-level implementation. Each building’s project boundary is discrete, and the primary leakage risk (equipment displacement) is managed through attestation and enforcement.

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 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):

Assessment and mitigation: The BERS Standard identifies all relevant leakage categories and prescribes mitigation measures ([Section 11](#)). The primary mitigation tool is the mandatory attestation requiring permanent disposal of replaced equipment ([Section 11.1.4](#)). Ontoly reserves the right to request supporting evidence of equipment disposal ([Section 11.1.4](#)). Monitoring: Leakage monitoring is integrated into the annual Monitoring Report through the mandatory leakage prevention attestation ([Section 7.4.1](#)). Activity-shifting leakage is automatically detected through actual metered utility data monitoring ([Section 11.1.6](#)). Accounting deductions: Scope 3 emissions (upstream/downstream) are excluded from the project boundary—this exclusion is conservative, as lifecycle emissions of efficient equipment are generally lower than those being replaced ([Section 11.1.5](#)). The programme quantifies only net energy consumption reductions within the project boundary, so any leakage that results in increased consumption within the building would reduce BERU issuance. National/subnational implementation (Q12): Building retrofit projects do not present the type of cross-boundary leakage risk that requires national-level implementation. Each building’s project boundary is discrete, and the primary leakage risk (equipment displacement) is managed through attestation and enforcement.

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:

All BERS project activities involve replacing or upgrading building equipment and systems. Typical activities include:

- HVAC system replacement (e.g., boiler-to-heat-pump conversions, furnace upgrades)
- Building envelope improvements (insulation, windows, air sealing)
- Lighting system upgrades

- Domestic hot water system replacement
- Building automation and controls upgrades

| | |
|---|---|
| For the activity types listed above, does the programme have procedures ensuring that <i>(select all that apply): (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):

For all such activities, the BERS Standard requires:

(a) The Building Representative must attest that all

replaced or displaced equipment has been permanently retired or disposed of and has not been resold for continued use elsewhere ([Section 11.1.4](#) and [Section 7.4.1](#) Leakage Prevention attestation).

(b) Scope 3 emissions from equipment disposal are excluded from the boundary (conservative treatment per [Section 11.1.5](#)).

(c) Where equipment could potentially remain in use, the mandatory attestation and Ontoly’s right to request supporting evidence provide the enforcement mechanism ([Section 11.1.4](#)).

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? <i>(Paragraph 3.7.1 and 3.7.5)</i> | <input checked="" type="checkbox"/> YES |
| b) ...to ensure that only one unit is issued for one tonne of mitigation? <i>(Paragraph 3.7.1 and 3.7.5)</i> | <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? <i>(Paragraphs 3.7.2 and 3.7.6)</i> | <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 |

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) The Ontoly Registry does not currently link to other registries, so inter-registry transfers are not applicable. All BERU lifecycle transactions occur within the Ontoly ecosystem. If registry linkages are developed for CORSIA purposes, transparent transfer protocols will be established.

(b) Each BERU represents one metric tonne of certified tCO₂ e ([Section 9.1.2](#) and [Section 14.1.1](#)). BERUs are issued exclusively ex-post following independent verification, ensuring that each unit corresponds to actually measured and verified emission reductions.

(c) Legal title to a BERU vests in the entity registered as the current holder in the Ontoly Portal ([Section 14.1.4](#)). Title transfers are effective only upon recording in the Portal. The Registry’s status categories ([Section 15.2.1](#)) track ownership from issuance through retirement.

(d) The prohibition on double counting is established in Section 12. BERUs cannot simultaneously receive credit under any other carbon-crediting program ([Section 12.1.1](#)). The Ontoly Registry includes controls to prevent further transfer, retirement, or cancellation once a BERU has been cancelled or retired ([Section 12.2.1](#)). Ontoly screens all project submissions against publicly available registries at registration to identify potential overlapping claims ([Section 12.1.5](#)).

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) Host country accounting: Ontoly has established the “Ontoly Article 6 Label Guidance,” a published programme document that establishes comprehensive procedures for ensuring that mitigation used by operators under CORSIA is appropriately accounted for by the host country through corresponding adjustments under Article 6 of the Paris Agreement. The BERS Standard provides for the CCP Attribute 1—Host Country Authorization Pursuant to Article 6 ([Section 15.4.2](#)), which requires Ontoly to:

- Ensure that an Article 6 authorization has been provided by the host country before granting the attribute;
- Make all information received in relation to Article 6 authorizations publicly available;
- Prepare regular reports on BERUs associated with Article 6 authorizations, disaggregated by host country, project, and vintage;

- Provide each host country with information relating to BERUs associated with Article 6 authorizations by that country; and
- Regularly seek evidence of the appropriate application of corresponding adjustments. If evidence of corresponding adjustments cannot be obtained within two years, Ontoly will withdraw the Article 6 attribute from affected BERUs ([Section 15.4.2](#)).

(b) Additional measures: The BERS Standard prohibits dual registration of projects ([Section 12.1.1](#)), requires annual attestation against double claiming ([Section 12.1.2–12.1.3](#)), and mandates screening against public registries at registration ([Section 12.1.5](#)). Ontoly holds electricity grid emissions intensity factors constant throughout the crediting period to avoid double counting with grid decarbonization claims ([Section 12.1.4](#)).

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 units from the host country in the CORSIA?</u> | <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):

The Ontoly Article 6 Label Guidance and Host Country Attestation Procedures are established programme documents that define comprehensive procedures for obtaining, publishing, and maintaining host country attestations. Under the CCP Attribute 1 framework ([BERS Standard, Section 15.4.2](#)), Ontoly requires that an Article 6 authorization has been provided by the host country before granting the Article 6 attribute and marking BERUs accordingly in the Registry. All information received in relation to Article 6 authorizations is made publicly available and kept up to date on the Ontoly website. The Host Country Attestation Procedures establish the operational process for: identifying and engaging the relevant national focal point or designee in each host country; obtaining written attestation prior to the use of units under CORSIA; and publishing all attestations on the Ontoly website and Registry. Given that BERS projects under Version 1.0 are located exclusively in Canada and the United States ([Section 4.2.1](#)), Ontoly is engaging with the relevant government authorities in these jurisdictions to facilitate the attestation and corresponding adjustment process.

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

| | |
|---|---|
| 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):

The Ontoly Host Country Attestation Procedures include template attestation forms that facilitate countries to identify:

- (i) the national point of contact;
- (ii) authorized unit vintages;
- (iii) authorized activity types;
- (iv) the CORSIA compliance period for which units are authorized;
- (v) the expected timing and processes for applying and reporting corresponding adjustments informed by the host country’s specified definition of “first transfer”; and
- (vi) the country’s chosen accounting method consistent with the relevant provision of Decision 2/CMA.3 Annex I. The attestation templates require host countries to confirm the use of applicable approaches to prevent double-claiming and to specify and describe the steps taken in line with these approaches.

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):

The BERS Program’s geographic scope under Version 1.0 is limited to Canada and the United States ([Section 4.2.1](#)). Both countries are current or prior parties to the Paris Agreement and have established national focal points for Article 6 implementation. Ontoly is engaging proactively with the relevant government authorities to facilitate the attestation and corresponding adjustment process. The Ontoly Article 6 Label Guidance and Host Country

Attestation Procedures establish the complete procedural framework for this engagement, including: template attestation forms; engagement protocols with national focal points; regular reporting to host countries on BERU volumes associated with Article 6 authorizations; comparison of national accounting reports against programme issuance data; and a mandatory withdrawal mechanism if corresponding adjustments cannot be confirmed within two years ([Section 15.4.2](#) of the BERS Standard).

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
 The BERS Program’s geographic scope is expanding at the end of 2026.

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):

Ontoly is engaging proactively with the relevant government authorities to facilitate the attestation and corresponding adjustment process. The Ontoly Article 6 Label Guidance and Host Country Attestation Procedures establish the complete procedural framework for this engagement, including: template attestation forms; engagement protocols with national focal points; regular reporting to host countries on BERU volumes associated with Article 6 authorizations; comparison of national accounting reports against programme issuance data; and a mandatory withdrawal mechanism if corresponding adjustments cannot be confirmed within two years ([Section 15.4.2](#) of the BERS Standard).

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):

Ontoly makes publicly available any national government decisions related to accounting for BERUs used in ICAO, and updates host country attestation information as they become available by the host country’s biannual reporting obligations (per [Section 15.4.2](#) requirements to keep Article 6 information up to date on the Ontoly website).

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? (<i>Paragraph 3.7.12</i>) | <input checked="" type="checkbox"/> YES |
| Q8.b). Do the procedures referred to above... (<i>Paragraph 3.2.12</i>) | |
| (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):

The Ontoly Article 6 Label Guidance and Host Country Attestation Procedures establish procedures for comparing countries' accounting for emissions units in national emissions reports against the volumes of eligible BERUs issued and used under CORSIA. These procedures specify:

- (i) the relevant accounting information in each report submitted in accordance with Section IV of Annex I to Decision 2/CMA.3;
- (ii) the expected timing and processes by which Ontoly will compare the host country's reported information with the information provided in its attestation; and
- (iii) the requirement to publish all host-country attestations and related documentation generated by Ontoly, including results from the comparison.

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 |
|--|---|

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):

Ontoly is willing and able to report to ICAO's relevant bodies, as requested, performance information related to 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, and any relevant changes to related programme measures.

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 |
|---|---|

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):

The Ontoly Article 6 Label Guidance establishes reconciliation procedures for double-claiming. In the event that host country attestation is withdrawn or double-claiming is identified, Ontoly will: withdraw the CORSIA Label and/or Article 6 attribute from affected BERUs in the Ontoly Registry; notify affected account holders; require activity proponents to compensate for, replace, or otherwise reconcile double-claimed mitigation; and take corrective action in accordance with the programme’s enforcement provisions ([Section 16](#)). The mandatory two-year withdrawal trigger under [Section 15.4.2](#) of the BERS Standard provides an additional safeguard.

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?

Ontoly welcomes additional questions from CORSIA to validate the credibility of the following approaches under the BERS Program:

1. Ontoly has prepared a Validation Approach Justification document for TAB review demonstrating that IPMVP-based validation combined with ex-post ISO-accredited verification provides equivalent or superior assurance. If TAB requires supplementary procedures for CORSIA-eligible projects, Ontoly will implement them.
2. Ontoly has prepared CORSIA Sustainable Development Indicator List, enumerating mandatory SDG indicators for CORSIA-eligible BERUs (SDG 7, 9, 11, 12, 13) and host-country indicators. The CORSIA Label Eligibility Procedures can only be posted publicly if we are approved and eligible to apply CORSIA-tagged BERUs.
3. The Registry development roadmap includes machine-readable export for all CORSIA-required fields, targeted for completion prior to any BERU being tagged as CORSIA-eligible.
4. Geographic expansion is planned for future Standard versions. Ontoly welcomes requests for information on how Ontoly plans to expand geographically leading up to 2027.

Ontoly welcomes the opportunity to apply for CORSIA eligibility and respectfully offers the following additional comments:

1. **Sector Focus and Innovation:** The BERS Program represents a novel approach to carbon crediting for the buildings sector, which accounts for approximately 40% of global energy-related CO₂ emissions. The programme's centralized quantification model, standardized methodology, and digital-first approach are designed to reduce barriers to carbon market participation for building retrofit projects while maintaining high integrity standards.
2. **Complementarity with CORSIA Objectives:** Building energy efficiency emission reductions are a critical component of global decarbonization strategies. CORSIA eligibility for building-sector credits would provide a new, high-integrity supply of emission units while catalyzing investment in building decarbonization, a sector that has historically been underrepresented in carbon markets.
3. **Conservative Design Philosophy:** The BERS Program is designed with conservativeness embedded at every level—from baseline establishment using actual metered data, to centralized quantification preventing self-interested assumptions, to ex-post-only issuance, to fixed grid intensity factors, to mandatory sensitivity analysis. This conservative approach provides a high degree of assurance regarding the environmental integrity of BERUs.
4. **Planned Enhancements:** Ontoly is committed to continuous improvement and will develop any additional procedures, templates, or reporting capabilities required to fully satisfy CORSIA requirements. The programme's modular document architecture (separating the core Standard from methodologies, governance documents, and label-specific procedures) enables targeted enhancements without disrupting the foundational framework.

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:

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 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

| | | | |
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| 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)

Completed by: Ontoly — BERS Program

Submitted: March 2026

PART A. Applicability and Instructions

1. Relevance and definitions:

1.1 These terms are relevant to emissions unit programmes and their designated registries:

i. **CORSIA Eligible Emissions Unit Programme:** emissions unit programme approved by the ICAO Council as eligible to supply emissions units under the CORSIA.

j. **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."

k. **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.

l. **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."

m. **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:

(a) 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.

(b) 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:

(a) Forward the signed attestation to the TAB; and

(b) 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:

- (a) The instructions and terms of this attestation;
- (b) The contents of the ICAO document “CORSIA Emissions Unit Eligibility Criteria”;
- (c) The contents of the most recent version of the application form that the Programme has provided to the ICAO Secretariat; and
- (d) 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 eligibility 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

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:

(a) In the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat; and

(b) As acknowledged by the Programme in the signed “Programme acceptance to terms of eligibility for inclusion in the ICAO document ‘CORSIA Eligible Emissions Units.’”

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.” 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;

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.

Signed by:

 8AD69D70C5CE4DD...

Programme Representative Signature

Programme Representative Name:

Ashley Sarauer

CEO

Signed by:

 8AD69D70C5CE4DD...

Registry Representative Signature

Registry Representative Name:

Ashley Sarauer

CEO

| | |
|------------------------------|---------------------------------|
| _____ | _____ |
| Programme Name: | Registry Name: |
| BERS Program (Ontoly) | Ontoly Registry (Ontoly) |
| _____ | _____ |
| Date: March 9, 2026 | Date: March 9, 2026 |

Note: In the case of the BERS Program, the Programme Administrator and the Registry Administrator are the same entity (Ontoly) and the same individual (Ashley Sarauer, CEO). Both attestations are therefore signed by the same authorized representative. This is consistent with Ontoly's integrated operating model, in which the Programme Administrator directly operates the registry.

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.

PART 2: PROGRAMME AND REGISTRY REPRESENTATIVE INFORMATION

1. Programme Representative Information

A. Programme Information

| | |
|-----------------------------------|---|
| Programme Name | BERS Program (Building Emissions Reduction Standard) |
| Administering Organization | Ontoly |
| Date of Incorporation | January 2024 |
| Website | ontoly.org |
| Mailing Address | B3787 Garibaldi Highlands PO, BC CANADA, V0N1T0 |
| Country | Canada |
| Telephone | Available upon request. Ontoly conducts all formal programme correspondence via email. A direct telephone number can be provided to TAB upon request and will not be included in publicly posted application materials. |

B. Programme Administrator Information (i.e., individual contact person)

| | |
|----------------------------|---------------------|
| Full Name and Title | Ashley Sarauer, CEO |
| E-mail Address | info@ontoly.org |

| | |
|------------------|---|
| Telephone | Available upon request. Ontoly conducts all formal programme correspondence via email. A direct telephone number can be provided to TAB upon request and will not be included in publicly posted application materials. |
|------------------|---|

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

Same as Programme Administrator.

2. Registry Representative Information

A. Registry Information

| | |
|------------------------------------|---|
| Registry / system name | Ontoly Registry |
| Administering Organization | Ontoly |
| Official Mailing Address | B3787 Garibaldi Highlands PO, BC, CANADA, V0N1T0 |
| Telephone | Available upon request. Ontoly conducts all formal programme correspondence via email. A direct telephone number can be provided to TAB upon request and will not be included in publicly posted application materials. |
| Registry Name | Ontoly Registry |
| Registry Operator | Ontoly (same as Programme Administrator) |
| Registry URL | registry.ontoly.org |
| Registry Type | Proprietary, programme-specific, web-based registry |
| Operational Since | January 2024 (revised software deployment over time) |
| Linked to Other Registries? | No. The Ontoly Registry is a standalone system and does not currently maintain direct transfer linkages with other registries. |

B. Registry Administrator Information (i.e., individual contact person)

| | |
|----------------------------|---|
| Full Name and Title | Ashley Sarauer, CEO |
| E-mail Address | info+registry@ontoly.org |
| Telephone | Available upon request. Ontoly conducts all formal programme correspondence via email. A direct telephone number can be provided to TAB upon request and will not be included in publicly posted application materials. |

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

| | |
|----------------------------------|---|
| Name | Ashley Sarauer |
| Title | Chief Executive Officer |
| Organization | Ontoly |
| Email | info+registry@ontoly.org |
| Phone | Available upon request. Ontoly conducts all formal programme correspondence via email. A direct telephone number can be provided to TAB upon request and will not be included in publicly posted application materials. |
| Relationship to Programme | The Registry Administrator is the same entity as the Programme Administrator. Ontoly operates the registry directly, ensuring full alignment between programme governance and registry operations. |

PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES

| | | |
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| 7.1 | 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 applicable, as acknowledged by the Programme in the signed “Programme acceptance to terms of eligibility for inclusion in the ICAO document ‘CORSIA Eligible Emissions Units’”? | <input checked="" type="checkbox"/> YES |
| <i>Describe how the Registry does or will implement this provision:</i> | | |
| <p>The Ontoly Registry is designed and operated to fully meet all Programme provisions and procedures as represented in the BERS Program’s CORSIA Application Form (2026 Assessment Cycle). Ontoly serves as both the Programme Administrator and the Registry Operator, ensuring complete alignment between programme governance and registry functionality.</p> <p>The Ontoly Registry is capable of transparently identifying emissions units that are deemed ICAO-eligible across all account types. The registry identifies and labels CORSIA-eligible BERUs as defined in the ICAO Document “CORSIA Eligible Emissions Units.”</p> <p>The BERS Standard provides for a CORSIA Label (Section 15.4.3), which is applied to BERUs that meet all applicable CORSIA eligibility requirements. The CORSIA Label is a distinct, publicly visible tag in the Ontoly Registry that: (a) Clearly identifies each BERU as CORSIA-eligible in the public registry display; (b) Is visible in all account types (Building Representative, Buyer, and Programme accounts); (c) Is applied only to BERUs that meet the eligibility criteria as determined by the ICAO Council, including vintage, methodology, and programme-specific conditions; (d) Is maintained throughout the BERU’s lifecycle, including after retirement or cancellation, ensuring traceability; (e) Can be filtered and searched in the public registry interface, enabling users and the public to identify CORSIA-eligible units.</p> | | |
| <i>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.</i> | | |
| BERS Standard Sections 14.1.3 (serial numbers), 15.1.1 (public disclosure), 15.2.1 (unit tracking), 15.4.3 (CORSIA Label); ontoly.org | | |
| 7.2 | 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? | <input checked="" type="checkbox"/> YES |
| <i>Describe how the Registry does or will implement this provision:</i> | | |

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| | <p>The Ontoly Registry does not and will not deny any CORSIA participant’s request for a registry account on the basis of the country in which the requestor is headquartered or based. The BERS Standard (Section 5.2) establishes account creation procedures that are open to all qualified participants regardless of geographic location.</p> <p>Ontoly’s Know Your Customer (KYC) and Anti-Money Laundering (AML) compliance procedures (Section 5.2.3) apply uniformly to all applicants. Account approval is based solely on identity verification and compliance screening, not on the applicant’s country of origin or headquarters.</p> <p>The Ontoly Registry maintains three account types—Building Representative, Buyer, and Programme—each available to qualified entities globally, subject only to applicable sanctions laws and standard KYC/AML requirements.</p> | |
| | <p><i>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.</i></p> | |
| | <p>BERS Standard Section 5.2 (Account Creation), Section 5.2.3 (KYC/AML); Ontoly Platform Terms and Conditions; ontoly.org</p> | |
| <p>7.3</p> | <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 “CORSIA Eligible Emissions Units”?</p> | <p><input checked="" type="checkbox"/> YES</p> |
| | <p><i>Describe how the Registry does or will implement this provision:</i></p> | |
| | <p>The Ontoly Registry will identify and label CORSIA Eligible Emissions Units as defined in the ICAO Document “CORSIA Eligible Emissions Units.” The BERS Standard (Section 15.4.3) establishes the CORSIA Label as a dedicated registry feature.</p> <p>Upon ICAO Council eligibility determination, the registry will apply the CORSIA Label to all BERUs that satisfy the applicable eligibility criteria (vintage period, methodology type, and any programme-specific conditions). The CORSIA Label will be: visible in all account types and on the public registry interface; searchable and filterable; maintained throughout the unit’s lifecycle; and clearly distinguishable from non-CORSIA-eligible units.</p> <p>The labelling process is administered by Ontoly as Programme Administrator, ensuring consistent application of ICAO eligibility criteria as they are updated by the ICAO Council.</p> | |
| | <p><i>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</i></p> | |

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| | <i>Registry Attestation.</i> | |
| | BERS Standard Section 15.4.3 (CORSIA Label); ontoly.org | |
| 7.4 | 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? | <input checked="" type="checkbox"/> YES |
| | <i>Describe how the Registry does or will implement this provision:</i> | |
| | <p>The Ontoly Registry will, upon request of any CORSIA participant account holder or their authorized designee, designate the cancellation (retirement) of BERUs for CORSIA offsetting purposes. The cancellation process captures and permanently records the following CORSIA-specific data fields: the cancellation purpose (declared as “CORSIA offsetting”); the applicable CORSIA compliance cycle (e.g., 2024–2026, 2027–2029); the beneficiary (the entity on whose behalf the units are cancelled); quantity and serial number range; vintage year; host country; and methodology.</p> <p>The registry interface includes a dedicated CORSIA cancellation workflow that requires the account holder to confirm the CORSIA compliance period and declare the offsetting purpose. This information is immutably recorded and publicly displayed in accordance with Annex 16, Volume IV and ETM, Volume IV requirements.</p> | |
| | <i>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.</i> | |
| | BERS Standard Section 5.9 (Retirement), Section 12.2.1 (Irreversibility), Section 12.3.1 (Public Disclosure of Retirements); ontoly.org | |
| 7.5 | 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. | <input checked="" type="checkbox"/> YES |
| | 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? | <input checked="" type="checkbox"/> YES |
| | <i>Describe how the Registry does or will implement these provisions:</i> | |
| | a. The Ontoly Registry will process and publicly display CORSIA cancellations within 1–3 business days of receipt of formal instruction from a duly authorized account | |

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| | <p>representative, barring system downtime that is scheduled in advance or beyond the control of the registry administrator. Ontoly defines a “business day” as Monday through Friday, 9:00 AM to 5:00 PM Pacific Standard Time (PST), excluding Canadian federal statutory holidays.</p> <p>The cancellation workflow is designed for rapid processing: upon receipt of a valid cancellation instruction, the registry validates the request, executes the cancellation, and updates the public registry display within the specified timeframe. Scheduled maintenance windows are communicated to account holders in advance.</p> <p>b. All cancellation information displayed on the Ontoly Registry’s public website will include all fields specified in Annex 16, Volume IV, and ETM, Volume IV, including: quantity cancelled; serial number range; date of cancellation; unit type (BERU); host country; applicable methodology; vintage year; first crediting period start date; CORSIA compliance period(s); cancelling account identifier; beneficiary; and cancellation purpose.</p> | |
| | <p><i>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.</i></p> | |
| | <p>BERS Standard Section 12.2.1 (Cancellation Finality), Section 12.3.1 (Public Disclosure), Section 15.1.1 (Public Registry Access); ontoly.org</p> | |
| <p>7.6</p> | <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> | <p><input checked="" type="checkbox"/> YES</p> |
| | <p><i>Describe how the Registry does or will implement this provision:</i></p> | |
| | <p>The Ontoly Registry will generate, upon request of any CORSIA participant account holder or their authorized designee, report(s) containing all information specified for CORSIA reporting purposes in Annex 16, Volume IV, and ETM, Volume IV.</p> <p>The registry’s reporting module enables generation of customized cancellation reports filtered by compliance period, vintage year, project type, and other relevant parameters. Reports are available in machine-readable formats (CSV, XLSX) and include all discrete data fields required for CORSIA emissions reporting and verification.</p> <p>CORSIA participants can generate these reports directly through their secure account interface. The reports are designed to support the participant’s compliance obligations under the CORSIA reporting and verification process.</p> | |
| | <p><i>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.</i></p> | |

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| | BERS Standard Section 15.1.1 (Public Registry), Section 12.3.1 (Cancellation Data); ontoly.org | |
| 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? | <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 |
| | <i>Describe how the Registry does or will implement these provisions:</i> | |
| | <p>a. The Ontoly Registry maintains robust security practices that ensure the integrity of, and authenticated and secure access to, all registry data. All data is encrypted in transit (TLS 1.2+) and at rest using industry-standard algorithms. The registry maintains an immutable audit trail of all transactions and system events.</p> <p>b. Ontoly will disclose documentation of its security practices upon request to ICAO, TAB, or authorized parties. Security documentation includes architecture overviews, access control policies, and incident response procedures.</p> <p>c. The registry utilizes multi-factor authentication (MFA) to authenticate each user. Account creation is subject to KYC/AML identity verification (BERS Standard Section 5.2.3).</p> <p>d. The registry implements role-based access controls (RBAC). User permissions are tiered by account type (Building Representative, Buyer, Programme) and role, granting each user access only to the information and functions appropriate to their authorization level.</p> <p>e. All transaction events—including transfers, cancellations, retirements, and data updates—require explicit user confirmation before execution. The registry implements confirmation workflows that require the user to review and affirmatively confirm each transaction before it is processed.</p> <p>f. Ontoly's security features are periodically reviewed and updated in accordance with industry best practice. The Ontoly Registry undergoes independent security</p> | |

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| | assessments (BERS Standard Section 15.3.1). Security updates are implemented on a regular schedule and in response to emerging threats or vulnerabilities. | |
| | <i>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.</i> | |
| | BERS Standard Section 15.3.1 (Security Assessments), Section 5.2.3 (KYC/AML), Section 15.2.1 (Audit Trail); ontoly.org | |
| 7.8 | 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? | <input checked="" type="checkbox"/> YES |
| | 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? | <input checked="" type="checkbox"/> YES |
| | <i>Describe how the Registry does or will implement these provisions:</i> | |
| | <p>a. The Ontoly Registry maintains documented incident response procedures. Upon identifying any breach of data security or integrity affecting a CORSIA participant account holder or their designee, the registry will notify the affected account holder(s) within 72 hours of breach confirmation. Notification will include: a description of the breach; the types of data affected; the measures taken or proposed to address the breach; and contact information for further inquiries.</p> <p>b. Simultaneously, the registry will notify the BERS Programme Administrator (Ontoly), who 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. Given that the Programme Administrator and Registry Operator are the same entity, this internal notification is immediate and automatic.</p> | |
| | <i>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.</i> | |
| | BERS Standard Section 15.3.1 (Security Assessments), Ontoly Incident Response Procedures; ontoly.org | |
| 7.9 | 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 IV? | <input checked="" type="checkbox"/> YES |

| | | |
|-------------|---|--|
| | <i>Describe how the Registry does or will implement this provision:</i> | |
| | <p>The Ontoly Registry ensures the irreversibility of all emissions unit cancellations. Once a BERU has been retired or cancelled, it cannot be further transferred, retired, or cancelled (BERS Standard Section 12.2.1). This is enforced at the database level: cancelled/retired units are permanently flagged and locked from any subsequent state transitions.</p> <p>The purpose of each cancellation is designated at the time of cancellation and permanently recorded. For CORSIA cancellations, the declared purpose (“CORSIA offsetting”), compliance period, and beneficiary are immutably stored and publicly displayed.</p> <p>The registry does maintain secure, time-bound and auditable methods for correcting unintentional user-entry errors (e.g., incorrect beneficiary name or compliance period designation), in accordance with the allowance in the attestation. Such corrections are logged with full audit trail, require administrative authorization, and do not alter the cancellation itself or the serial numbers cancelled.</p> | |
| | <i>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.</i> | |
| | BERS Standard Section 12.2.1 (Irreversibility of Retirement), Section 5.9 (Retirement Process); ontoly.org | |
| 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 |
| | <i>Describe how the Registry does or will implement these provisions:</i> | |
| | <p>a. The Ontoly Registry presents all cancellation information on its public website in a clear, user-friendly tabular format organized by cancellation date, project, compliance period, and other relevant fields.</p> <p>b. All cancellation information is available at no cost and with no login credentials required. Any member of the public can access the cancellation records directly from the registry’s public interface at registry.ontoly.org (BERS Standard Section 15.1.1).</p> | |

| | | |
|-------------|---|---|
| | <p>c. The public cancellation interface supports field-based searching and filtering, allowing users to search by serial number, vintage year, host country, compliance period, beneficiary, and other discrete data fields.</p> <p>d. All cancellation data can be downloaded in machine-readable formats including CSV and XLSX. Downloads are available at no cost and without credentials, enabling third-party analysis and verification of cancellation records.</p> | |
| | <p><i>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.</i></p> | |
| | <p>BERS Standard Section 15.1.1 (Public Access), Section 12.3.1 (Cancellation Data Display); registry.ontoly.org</p> | |
| 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> | <p><input checked="" type="checkbox"/> YES</p> |
| | <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> | <p><input checked="" type="checkbox"/> YES</p> |
| | <p><i>Describe how the Registry does or will implement these provisions:</i></p> | |
| | <p>a. The Ontoly Registry will retain all 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 BERS Program is determined to be eligible. The BERS Standard requires Ontoly to maintain all registry data and transaction records as a permanent operational obligation.</p> <p>b. The BERS Standard (Section 2.5) includes provisions for programme continuity and dissolution planning. In the event of possible dissolution, Ontoly's dissolution plan includes provisions for: the transfer or escrow of all registry data to a successor entity or qualified third-party custodian; maintenance of public access to cancellation records; and notification to ICAO and all CORSIA participant account holders. The dissolution plan is designed to ensure that all CORSIA-related data remains accessible and verifiable beyond the end of any applicable compliance period.</p> | |
| | <p><i>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.</i></p> | |
| | <p>BERS Standard Section 2.5 (Dissolution Planning), Section 15.2.1 (Data Retention);</p> | |

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|--|---|
| | CORSIA Application Form Q5 (Dissolution Plan); ontoly.org |
|--|---|

APPENDED DOCUMENT: Registry Implementation of Attestation Requirements

Per Section 7.12 of the Emissions Unit Programme Registry Attestation, this appended document describes how the Ontoly Registry ensures its ability to implement the requirements of the Attestation. It includes references to existing registry functionalities and descriptions of business practices and procedures.

1. Unique Identification of Emissions Units

The Ontoly Registry assigns a unique serial number to every Building Emissions Reduction Unit (BERU) issued under the BERS Program. The serial number structure is defined in Section 14.1.3 of the BERS Standard and encodes the following discrete data elements:

| Serial Number Element | Description |
|------------------------------|---|
| Country Code | ISO 3166-1 alpha-2 code of the host country (e.g., CA, US) |
| Vintage Year | Calendar year in which the emission reductions occurred |
| Issuing Registry Code | “ONT” — the unique identifier for the Ontoly Registry |
| Batch Identifier | Unique alphanumeric batch identifier linking to the specific verification event and project |
| Unit Sequence Number | Sequential number within the batch, ensuring every individual BERU is uniquely identifiable |

Each BERU carries a globally unique, non-reusable serial number from the point of issuance through to retirement or cancellation. Serial numbers are never reassigned.

2. Unit Tracking and Chain of Custody

The Ontoly Registry tracks the complete lifecycle of every BERU through the following status categories, as defined in Section 15.2.1 of the BERS Standard:

| Registry Status | Description |
|------------------------|---|
| Issued | BERUs deposited into the Building Representative’s account following a positive Verification Statement. |
| Listed / Active | BERUs listed and available for transfer on the Ontoly Registry. |
| Transferred | BERUs transferred from one account holder to another within the Ontoly Registry. |
| Retired | BERUs permanently and irreversibly removed from circulation, with disclosed beneficiary and purpose. |
| Cancelled | BERUs cancelled due to fraud, material data inaccuracy, or programme compliance action. |

| | |
|------------------|--|
| Suspended | BERUs temporarily held pending investigation or compliance review. |
|------------------|--|

The Registry maintains an immutable audit trail of all status transitions. Once a BERU has been retired or cancelled, it cannot be further transferred, retired, or cancelled (Section 12.2.1).

3. Account Structure

The Ontoly Registry maintains three account types, each with clearly identified and verified owners:

| Account Type | Description |
|--|---|
| Building Representative Account | Holds BERUs issued to the project proponent following verification. Created during project registration (Section 5.2). |
| Buyer Account | Holds BERUs acquired through transfer. Subject to KYC/AML screening at account creation (Section 5.2.3). |
| Programme Account | Ontoly's administrative account used for programme-level operations (e.g., cancellations pursuant to compliance enforcement). |

4. Registry Security

The Ontoly Registry maintains the following security provisions:

| Security Measure | Description |
|--|---|
| Access Controls | Role-based access controls with multi-factor authentication for all administrative functions. User permissions tiered by account type and role. |
| Data Encryption | All data encrypted in transit (TLS 1.2+) and at rest using industry-standard algorithms. |
| Audit Logging | All registry actions logged with timestamps, user identification, and action details in an immutable audit trail. |
| Independent Security Assessment | The Ontoly Registry undergoes independent security assessments (Section 15.3.1). |
| Data Backup and Recovery | Regular automated backups with documented disaster recovery procedures. Backup data stored in geographically separate locations. |
| Incident Response | Documented incident response procedures including 72-hour notification for affected account holders and immediate notification to ICAO via the Programme Administrator. |

5. CORSIA Cancellation Data Fields

When BERUs are cancelled for CORSIA compliance purposes, the following information is captured and publicly displayed:

| Data Field | Description |
|--|--|
| Quantity cancelled | Number of BERUs in the batch |
| Serial number range | Start and end serial numbers of the cancelled batch |
| Date of cancellation | Date the cancellation was executed |
| Unit type | BERU (Building Emissions Reduction Unit) |
| Host country | Country where the project is located |
| Methodology | Applicable BERS Methodology |
| Vintage year | Year of emission reductions |
| First crediting period start date | Date the activity's first crediting period commenced |
| CORSIA compliance period(s) | The compliance period(s) for which the batch is eligible |
| Cancelling account identifier | Unique identifier of the account initiating cancellation |
| Beneficiary | Entity in whose name the units were cancelled |
| Cancellation purpose | Declared as "CORSIA offsetting" or equivalent |

This information is made available in machine-readable format (CSV and/or XLSX) that is searchable and downloadable at no cost and with no login credentials required.

6. Preventing Double Use

The Ontoly Registry includes controls to prevent the double use of BERUs cancelled for CORSIA compliance: (a) Retirement is final and irreversible (Section 12.2.1); (b) Each BERU can be retired only once, for a single declared purpose and beneficiary; (c) CORSIA-specific retirement records are publicly disclosed, enabling third-party verification; (d) The Ontoly Article 6 Label Guidance and Host Country Attestation Procedures establish additional safeguards against double claiming between CORSIA and Nationally Determined Contributions; (e) The immutable audit trail ensures the complete history of every BERU is recorded and cannot be altered.

7. Data Retention and Dissolution Planning

Ontoly will retain all CORSIA-related documents and data on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the BERS Program is determined eligible. In the event of programme dissolution, the dissolution plan (BERS Standard Section 2.5; CORSIA Application Form Q5) provides for the transfer or escrow of all registry

data to a qualified successor entity, ensuring continuity of CORSIA data access beyond the compliance period.