

**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 (CORSIA). Together with other mitigation measures, CORSIA will help achieve international aviation's aspirational goal of carbon neutral growth from the year 2020. Aeroplane operators will meet their offsetting requirements under CORSIA by purchasing and cancelling CORSIA eligible emissions units. The ICAO Council determines CORSIA eligible emissions units upon recommendations by its Technical Advisory Body (TAB) and consistent with the CORSIA Emissions Unit Eligibility Criteria (EUC).

In March 2019, the ICAO Council unanimously approved the ICAO Document *CORSIA 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 *CORSIA Eligible Emissions Units*³. At present, eight Emissions Unit Programmes are eligible to supply CORSIA-eligible Emissions Units for the 2024-2026 compliance period (the CORSIA 'first phase') and four programmes are eligible to supply CORSIA-eligible Emissions Units for the 2027-2029 compliance period (part of CORSIA 'second phase'). The latter programmes are eligible to certify CORSIA 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 CORSIA-Eligible Emissions Units for the **2027-2029 compliance period** (part of the CORSIA '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 *evidence of programme procedures or programme elements*. The evidentiary documentation enables TAB

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

² Recommendations from 2019 TAB assessment cycle: <https://www.icao.int/CORSIA/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/CORSIA/icao-corsia-tab2021>

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

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

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

³ Available on the ICAO CORSIA website: <https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-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 CORSIA website: <https://www.icao.int/CORSIA/icao-corsia-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; standards; specific methodologies and tools (methodological, or for risk assessment, or for risk

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

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

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

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.

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: Equitable Earth

Administering Organization¹¹: Equitable Earth (formerly ERS - The Ecosystem Restoration Standard)

Official mailing address: 25 Rue Frémicourt, 75015, Paris, France

Telephone #: Provided upon request

Official web address: <https://www.eq-earth.com/>

B. Programme Administrator Information

Full name and title: Hannah Robinson, Director of the Secretariat

Employer / Company (*if not programme*):

E-mail address: h.robinson@eq-earth.com

Telephone #: Available upon request

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

Full name and title: Thibault Sorret, CEO

Employer / Company (*if not Programme*):

E-mail address: t.sorret@eq-earth.com

Telephone #: Available upon request

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

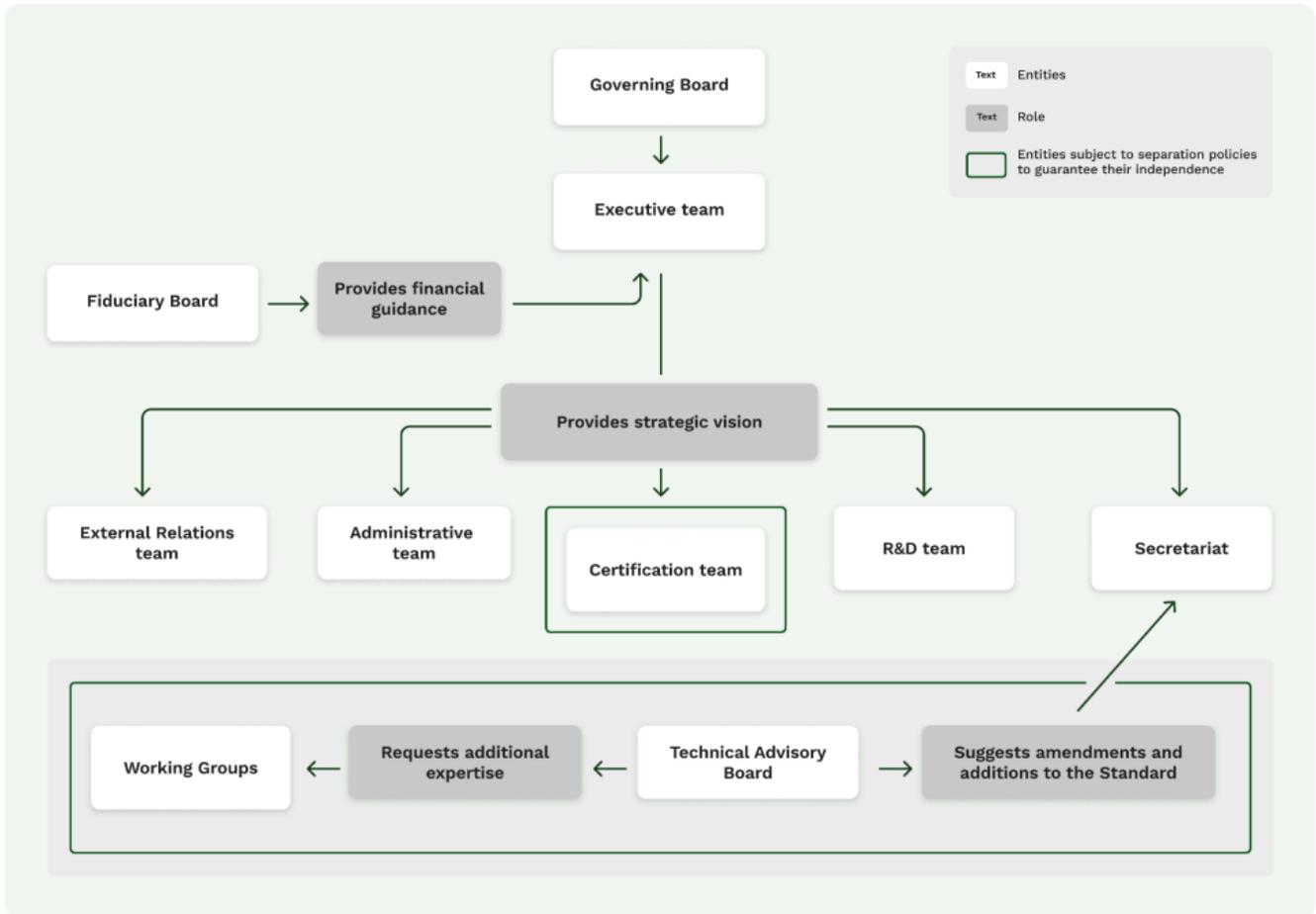
List the names and titles of programme's senior staff / leadership, including board members:

Governing Board: Thibault Sorret (CEO, Equitable Earth), Judith Simon (COO, Equitable Earth), Robert Stoecker (Partner, AENU), Nick Stone (Partner, FS Investors), Arjun Jairaj (Observer) (Investor, noa)

Equitable Earth Leadership (Executive Team): Thibault Sorret (CEO), Judith Simon (COO), Jérôme Cance (Director of Product), Baptiste Morel-Lab (Director of Engineering), Hannah Robinson (Director of the Secretariat), Manuela Yamada (Director of Certification)

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

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



The organisation chart above illustrates the relationship and interlinkages between the different entities and teams involved in the governance of Equitable Earth. Detailed governance procedures and working modalities are available in the [Equitable Earth Governance, v1.2](#) document.

Further information is publicly available on the [Equitable Earth website](#) as follows:

- [Equitable Earth staff](#), including the Executive Team and individual staff members
- [Governing Board](#)
- [Technical Advisory Board](#)
- [Fiduciary Board](#)

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):

a) - b) Units issued under the Equitable Earth Programme are Equitable Carbon Units (ECUs). ECUs are issued exclusively ex-post, and represent one metric tonne of carbon dioxide equivalent (1 tCO₂e) that has been reduced or removed from the atmosphere and verified by an independent third-party (i.e., Validation/Verification Body or VVB). Each ECU is assigned a unique serial number in the Equitable Earth Registry, which tracks its underlying attributes, including project activity type, country of origin, and vintage.

Supporting Evidence

The full procedures for defining units and their issuance are set out in the [Programme Manual](#) (Section 4, p. 22-26), and the full procedures for labelling and serialisation are set out in the [Registry Procedures](#) (Section 5, p. 20-21). Specific citations are as follows:

1. 'The unit of measurement and issuance is a metric tonne of carbon dioxide equivalent (tCO₂e). Each ECU represents one tCO₂e that is independently verified to have been reduced or removed from the atmosphere' ([Programme Manual](#), v1.3, Section 4.1, p. 22)
2. 'All [ECUs] within the Equitable Earth Registry are assigned a unique serial number with the following format: ERS-[project type]-[project id]-[countrycode]-[unit type]-[issuance date or vintage]-[batch]-[block start]-[block end]' ([Registry Procedures](#), v1.2, Section 5.2.2, pp. 20-21)

c) - d) Equitable Earth establishes a clear legal framework for ECU ownership. Every ECU in the Registry is held by an account holder who must undergo rigorous Know-Your-Customer (KYC), Anti-Money Laundering (AML), and Countering the Financing of Terrorism (CTF) due diligence assessment and agree to the legally binding Registry Terms & Conditions. These terms define the nature of the unit as a tradable intangible asset and establish the account holder as the legal proprietor. All processes including units, including issuance, proprietary transfer (trade), and retirement are publicly disclosed on the Equitable Earth Registry, ensuring a transparent and immutable chain of custody.

Supporting Evidence

1. 'All account holders must [...] accept the Equitable Earth Registry Terms and Conditions [and] go through KYC/AML assessment' ([Registry Procedures](#), v1.2, Section 4.1, p. 9)
2. 'The User will only hold, transfer, or retire Certificates for which it is the sole holder of all legal title and all Beneficial Ownership Rights. The 'Beneficial Ownership Rights' with respect to any Certificate, means any contractual or other right (i) to the value or benefit of such Certificate or of the environmental attributes represented thereby or (ii) to direct or control the sale or other disposition of, or the retirement of, such Certificate' ([Registry Terms & Conditions](#), Section 11, p. 6)

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

Equitable Earth is currently updating its Registry Terms & Conditions to accommodate the expansion of the Equitable Earth Programme. This update is scheduled for completion in Q2 2026. Simultaneously, the Registry is undergoing a technical update to transition the unique identifier prefix from 'ERS' to 'EE' to reflect the Programme's rebranding from ERS to Equitable Earth. These revisions are strictly administrative and will have no significant impact on the underlying attributes and legal property aspects of the units.

Finally, Equitable Earth is scheduled to release updated Registry Procedures by the end of March 2026. These revisions are primarily editorial in nature to align with the Programme's rebranding and the transition to the new unit name (ECUs, previously called Verified Restoration Units, or VRUs).

Criterion: Programme governance

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

Provide evidence that this information is available to the public:

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

a) Equitable Earth publicly discloses the entities responsible for its administration, strategic oversight, and decision-making, to ensure clear mandates and accountability. The Governing Board is the highest authority, responsible for the overarching strategy, performance, and operations of Equitable Earth, while assuming full fiduciary responsibility for the company. Day-to-day administration is managed by the Executive Team, whose roles and responsibilities are detailed in the [Equitable Earth Governance](#) document.

Supporting Evidence

1. 'The Executive team is responsible for setting the organisation's overall direction and strategy, managing day-to-day operations, and making key decisions that impact the objectives of the company.' ([Equitable Earth Governance](#), v1.2, Section 3.1, p. 7)
2. 'The purpose of the Strategic Committee¹² is to examine and issue an opinion on the strategic directions of the Company and, where applicable, its subsidiaries, as presented to it by the Chairman of the Company; and to rule on decisions submitted to it and on those falling within its remit in accordance with these Articles of Association, by any written means, including email.' (Equitable Earth Statutes (translated from French), Section 15.3.4, p. 12) [*CONFIDENTIAL Attachment 1*].

b) Decisions regarding the Standard and methodologies are made by two statutorily independent boards: the Technical Advisory Board (TAB) and the Fiduciary Board. The TAB oversees the scientific and technical integrity of the Standard through decision-making meetings and asynchronous inputs, while the Fiduciary Board oversees the use of mobile and immobile property within the organisation.

Supporting Evidence

The full procedures defining TAB and Fiduciary Board mandates are set out in the [Technical Advisory Board](#) and the [Fiduciary Board](#) documents. Specific citations are as follows:

1. 'The TAB holds authority over any changes to the Standard documentation and is solely responsible for approving standard revisions' ([Technical Advisory Board](#), v1.2, Section 2.1.4, p. 3)

¹² The Governing Board is referenced as the 'Strategic Committee' in the Statutes.

2. 'The Fiduciary Board oversees the use of mobile and immobile property at Equitable Earth. To this end, it is required to provide all advice and guidance deemed necessary to protect and safeguard the company's interests and assets, both in terms of good management and the appropriateness and proper conduct of operations.' ([Fiduciary Board](#), v1.2, Section 2.1.1, p. 3)

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

Equitable Earth is scheduled to publish an updated Equitable Earth Governance document by the end of March 2026. These revisions are primarily editorial to ensure consistency with the Programme's rebranding and updated organisational nomenclature.

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
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Provide evidence of such coverage:

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

Equitable Earth holds a professional liability insurance policy with a coverage amount of €9 million for the year 2026.

Supporting Evidence

1. Certificate of insurance issued by AXA France for the year 2026 [*CONFIDENTIAL Attachment 2*].

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 ¹³ 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) Equitable Earth has been continuously governed for over five years. Equitable Earth was originally incorporated as ERS on December 10, 2020. The Programme has maintained uninterrupted legal and strategic oversight since its inception. Initially governed by the Executive team, the governance structure matured in early

¹³ 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.

2024 with the formalisation of the Governing Board, the Technical Advisory Board (TAB), and the Fiduciary Board, ensuring consistent multi-layered oversight.

b) Similarly, Equitable Earth has been continuously operational as a standard-setting body since March 2022. Following an initial research and development (R&D) phase, the Programme officially launched its first standard (v0.9) and methodology (M000) on March 1, 2022. A major operational milestone was reached on November 11, 2023, with the publication of the Programme, v1.0 and M001 - Methodology for Terrestrial Forest Restoration, v1.0, which established the high-integrity framework on which the current version of our documentation is based.

Supporting Evidence

The full section detailing Equitable Earth governance history is set out in the [Equitable Earth Governance](#) (Section 2.1 (pp. 3-4)). Specific citations are as follows:

1. ‘Equitable Earth, formerly the Ecosystem Restoration Standard (ERS), has been continuously governed and operational since 2020’ ([Equitable Earth Governance](#), v1.2, Section 2.1, pp. 3-4)
2. Equitable Earth documentation from v0.9 onwards is publicly available on the Equitable Earth website, and demonstrates the operational continuity of the Programme ([Equitable Earth public documentation](#))

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

Equitable Earth is scheduled to publish an updated Equitable Earth Governance document by the end of March 2026. These revisions are primarily editorial to ensure consistency with the Programme’s rebranding and updated organisational nomenclature.

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) The Equitable Earth Programme has been designed to operate over multi-decadal timeframes to match the permanence requirements of its projects, which span a minimum of 40 years. Equitable Earth maintains a robust financial foundation and a business model structured to cover ongoing operational costs. Equitable Earth ensures that developers are contractually bound to monitoring and permanence obligations for the full crediting period. Additionally, the Executive team created a strategic multi-decadal roadmap, backing further the long-term administration strategy of the Equitable Earth Programme.

Supporting Evidence

1. Long-Term Strategy [*CONFIDENTIAL Attachment 3*]

2. The Equitable Earth fee schedule is set out on the [Equitable Earth website](#).

b) To safeguard the long-term integrity of ECUs and the buffer pool, the Programme has established a formal Wind-Down Policy. This document outlines the dissolution procedures should the Programme no longer be able to operate in its current form, ensuring that monitoring and permanence obligations are transferred to a successor or otherwise maintained.

Supporting Evidence

1. Wind-Down Policy [*CONFIDENTIAL Attachment 4*]

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

Criteria: *Multiple (re: Conflicts of interest)*

Q6. Are policies and robust procedures in place ¹⁴ 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):

a) Equitable Earth has a comprehensive set of procedures in place to identify and prevent conflicts of interest (COIs) between staff, board members, contractors, and projects. In accordance with the Code of Ethics and Business Conduct, all employees and agents are required to avoid various forms of conflicts, including financial, commercial, and fiduciary interests. Failure to disclose COIs can result in the termination or reassignment of contracts, and staff may be required to surrender any conflicting interests.

Supporting Evidence:

The full procedures for the prevention of COI are set out in the [Code of Ethics and Business Conduct](#) (Section ‘We Avoid Conflicts Of Interest’, pp. 14-15). Specific citations are as follows:

1. ‘Following the Anti-Fraud Policy, all Equitable Earth employees have a duty of loyalty and must avoid COI’ ([Code of Ethics and Business Conduct](#), Section ‘We Avoid Conflicts Of Interest’, pp. 14-15)

¹⁴ 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.

2. 'Failure to disclose COI can result in termination or transfer of Agents and contracts. Agents may also be required to surrender their conflicting interests' ([Code of Ethics and Business Conduct](#), Section 'We Avoid Conflicts Of Interest', pp. 14-15)

b) To ensure that conflicts are appropriately declared, addressed, and isolated, Equitable Earth has implemented a multi-layered framework. First, both Equitable Earth staff and third parties must disclose all actual and potential conflicts via a Declaration of Interest. Additionally, Equitable Earth implemented robust detection and remediation procedures should COIs arise, as follows:

Detection

- Grievance Mechanism: Equitable Earth has a comprehensive grievance mechanism that allows stakeholders to report any concerns regarding conflicts of interest or fraudulent activities. This mechanism ensures that all reports are promptly investigated and addressed.
- Accounting Controls: The Programme has stringent accounting controls in place to monitor financial transactions and detect any irregularities that could indicate a conflict of interest or fraudulent behaviour.

Remediation

In the event that conflicts or fraudulent activities are detected, the Anti-Fraud Policy outlines specific steps for corrective measures. This includes conducting a thorough investigation, taking disciplinary action against those involved, implementing measures to prevent future occurrences, and reporting on all outcomes. These steps ensure that any identified conflict is effectively isolated from Programme governance and services.

Supporting Evidence

The full procedures to detect and address COIs are set out in the [Anti-Fraud Policy](#), and the full procedures related to the implementation of the grievance mechanism are set out in the [Grievance Mechanism Requirements and Procedures](#). Specific citations are as follows:

1. 'Stakeholders must use the grievance mechanisms to report issues related to: [...] Non-compliance with the Anti-Fraud Policy and Code of Ethics and Business Conduct, especially with provisions regarding conflicts of interest' ([Grievance Mechanism Requirements and Procedures](#), v1.0, Section 11.6, p. 3)
2. 'Equitable Earth monitors all its financial transactions in real time. Any irregularity triggers an immediate investigation' ([Anti-Fraud Policy](#), Section 'Accounting Measures', p. 9)
3. 'Should non-compliance or irregularities be detected, Equitable Earth has established a robust set of remedial actions.' ([Anti-Fraud Policy](#), Section 'Implementation Of Corrective Measures', p. 11)

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

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

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

a) Equitable Earth implemented robust requirements to prevent financial, commercial, or fiduciary conflicts of interest regarding the provision of registry services. A primary preventive measure is the clear division of roles and permissions within the Registry between the Secretariat and Certification teams, ensuring there is no conflict of interest when the Secretariat manages registry actions, as they hold no decision-making power over the certification of projects.

b) All Registry Administrators are mandated to declare all actual and potential conflicts via a Declaration of Interest. Should a COIs arise, the Anti-Fraud Policy outlines corrective measures, including conducting a thorough investigation, taking disciplinary action against those involved, implementing measures to prevent future occurrences, and reporting on all outcomes.

Supporting Evidence

The full procedures for COIs management of Registry services are set out in the [Registry Procedures](#). Specific citations are as follows:

1. ‘The roles and permissions of the Certification and Secretariat teams are carefully defined to minimise potential conflicts’ ([Registry Procedures](#), v1.2, Section 6.1, p. 23)
2. ‘Equitable Earth has established explicit conflict of interest policies that are readily accessible to all relevant parties, including all participants interacting with the registry, outlining the principles and guidelines to prevent conflicts, encompassing financial, commercial, and fiduciary conflicts, and promote transparency’ ([Registry Procedures](#), v1.2, Section 6.2, p. 23)

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

Equitable Earth is scheduled to release updated Registry Procedures by the end of March 2026. These revisions are primarily editorial in nature to align with the Programme’s rebranding and the transition to the new unit name (ECUs, previously called Verified Restoration Units, or VRUs).

Q8. Are provisions in place to ensure the independence of accredited third-party entities performing validation and/or verification procedures, including... (Paragraph 3.3.3)
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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) The Programme requires all accredited third-party entities performing validation and/or verification, and their individual team members, to disclose any affiliations that could result in a conflict of interest. This includes material transactions, family relationships, or fiduciary roles with anyone promoting or dealing in the projects or credits being evaluated. This is enforced via a mandatory Declaration of Interest form, which must be completed before the signature of the project mandate.

Supporting Evidence

1. 'Each member of the VVB team selected for the validation and/or verification must disclose all real and potential conflicts of interest. This includes significant transactions or relationships that may result in a conflict of interest' ([Validation & Verification Procedure](#), v1.2 Section 3.1.9, p. 11)

b) Equitable Earth manages and prevents conflicts between VVBs and the Programme or its supported activities through a strong screening process:

1. Organisational Screening: A Know-Your-Customer (KYC) analysis is performed on the VVB organisation to evaluate the reputation and credentials of shareholders and the executive team.
2. Declaration of Interest: any VVB team member mandated to perform validation and/or verification must complete the Declaration of Interest and disclose any potential conflicts of interest in the project mandate before performing the audit.
3. Eligibility Criteria: VVBs must demonstrate compliance with impartiality requirements and align with ISO 14065 and 14064-3 principles, specifically regarding the identification of risks to impartiality.

Supporting Evidence

1. 'Equitable Earth stipulates that contracts with third parties should only be finalised once the relevant KYC process (either a screening or a due diligence) is thoroughly completed and the involved parties are validated in line with established protocols' ([Anti-Fraud Policy](#), Section 5.1, p. 8)
2. 'Each member of the VVB team selected for the validation and/or verification must disclose all real and potential conflicts of interest. This includes significant transactions or relationships that may result in a

conflict of interest’ ([Validation & Verification Procedure, v1.2](#), Section 3.1.9, p. 11)

3. ‘VVBs must follow ISO 17029, 14065, and 14064-3 general principles’ ([Validation & Verification Procedure, v1.2](#), Section 1.3.9, p. 3)

c) Should a conflict arise, the Programme has robust procedures to address and isolate it. This includes the immediate suspension of the VVB’s mandate for the specific project and a thorough investigation of the conflict. Depending on the outcome, the Programme may implement corrective measures or formal sanctions

Supporting Evidence

The full procedures for VVB sanctions are set out in the [Validation & Verification Procedure](#) (Section 6, pp 24-26). Specific citations are as follows:

1. ‘The Secretariat can terminate or suspend the contractual relationship with a VVB whose evaluation raises reasonable doubt or confirms malpractices or breaches to the Validation & Verification Procedure’ ([Validation & Verification Procedure, v1.2](#), Section 6.1.1, p. 24).

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

Equitable Earth is scheduled to publish an updated version of its Validation and Verification Procedure by the end of April 2026. These revisions will have no impact on the existing Conflict of Interest management procedures for VVBs.

Criterion: Transparency and public participation provisions

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

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

Equitable Earth publicly discloses the full scope of information and documentation made available to stakeholders. This is formalised in the Programme Manual, which lists the core programme, methodology, and governance documents available for public review. Furthermore, the Registry Procedures explicitly define the documentation that must be disclosed publicly on the Equitable Earth Registry for every project at each stage of the certification process.

Supporting Evidence

1. ‘Equitable Earth publicly discloses on its website: Programme documents [...] Equitable Earth Annual Reports’ ([Programme Manual](#), v1.3 Section 6.6.1, pp. 40-41)

2. 'The Equitable Earth Registry must publicly disclose all of the following elements on every project page: Project ID [...] Verification Report(s)' ([Registry Procedures](#), v1.2, Section 4.10.2, pp. 18-19)

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

Equitable Earth is scheduled to release updated Registry Procedures by the end of March 2026. These revisions are primarily editorial in nature to align with the Programme's rebranding and the transition to the new unit name (ECUs, previously called Verified Restoration Units, or VRUs).

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

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

Equitable Earth publicly discloses detailed requirements for local stakeholder engagement within the 'Livelihoods Pillar' section of the Equitable Earth Standard. These requirements are divided into two distinct frameworks to ensure that participation is both meaningful and culturally appropriate:

1. General Stakeholder Engagement: Sets out stakeholder consultation requirements to ensure the inclusive participation of all project stakeholders throughout the project lifecycle. These requirements are applicable to all projects.
2. Engagement with Indigenous Peoples (IPs) and Local Communities (LCs): Sets out additional stakeholder engagement requirements specific to projects involving IPs and LCs. This includes the Free, Prior, and Informed Consent (FPIC) process and requirements, ensuring that IPs and LCs have the right to give or withhold consent for projects in a transparent and informed manner.

Supporting Evidence

The full requirements for general stakeholder engagement are set out in the [Equitable Earth Standard](#) (Section 5.2, p. 28-32), and the full requirements for IPs & LC engagement are set out in the [Equitable Earth Standard](#) (Section 5.3, p. 32-36). Specific citations are as follows:

1. 'This section sets out requirements for project stakeholder identification, communication, and participation' ([Equitable Earth Standard](#), v1.3 Section 5.2, pp. 28-32)
2. 'Any project for which developers have identified IPs and/or LCs must conform to the requirements in this section in addition to those laid out in the *General Stakeholder Engagement* [Section 5.2] section above' ([Equitable Earth Standard](#), v1.3, Section 5.3, pp. 32-36)

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

N/A

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

1. Methodology development: All new methodologies or significant revisions to existing methodologies undergo a minimum 30-calendar-day public consultation.
2. Projects seeking registration: Every project must undergo a 30-calendar-day public comment period during the certification process, prior to validation and registration.
3. Ongoing operational activities: Feedback on ongoing operations is captured via an annual stakeholder feedback survey and through proactive stakeholder engagement by the External Relations team.
4. Revisions to procedures: Mandatory consultation is triggered for any ‘significant’ alteration to requirements or the introduction of new standard documents, at the discretion of the TAB.

Supporting Evidence

1. ‘A public comment period is mandatory when a proposal is made for: A new methodology or methodology document, such as a tool not previously established in any other document’ (Standard-Setting and Methodology Development Procedures, v1.2, Section 4.2.3.1, p. 10)
2. ‘Projects must undergo a thirty-day public comment period on the Equitable Earth Registry, following the publication of the preliminary Project Design Document and before validation’ (Programme Manual, v1.3 Section 2.3.1, p. 12)
3. ‘Equitable Earth strives to continuously improve its processes and applications by inviting feedback via a feedback page, available on the Equitable Earth website. The page features a feedback survey on operational activities’ (Programme Manual, v1.3 Section 6.3.1, p. 38)
4. ‘Depending on the subject of the [standard] development/revision, a public comment period may be

required to account for stakeholder comments and feedback' ([Standard-Setting and Methodology Development Procedures](#), v1.2 Section 3.2.3, p. 6)

b) Equitable Earth publicly discloses all rules governing how consultations are held, including the duration, the channels used for notification, and the proactive outreach required to reach local stakeholders, if applicable.

Supporting Evidence

1. 'The Secretariat must organise and launch a public comment period that runs for at least 30 consecutive days [...] Equitable Earth must strive to include diverse views from ecologists, carbon market experts, and livelihood experts' ([Standard-Setting and Methodology Development Procedures](#), v1.2 Section 4.2.3.2, p. 10)
2. 'Projects must undergo a thirty-day public comment period [...] Equitable Earth publishes a dedicated form for public comments on the Equitable Earth website' ([Programme Manual](#), v1.3, Section 2.3.1 - 2.3.2, p. 12)
3. 'The page features a feedback survey on operational activities, made available annually for one month at the end of every calendar year' ([Programme Manual](#), v1.3 Section 6.3.1, p. 38)
4. 'The Secretariat must organise and launch a public comment period that runs for at least 30 consecutive days [...] Equitable Earth must strive to include diverse views from ecologists, carbon market experts, and livelihood experts' ([Standard-Setting and Methodology Development Procedures](#), v1.2, Section 3.2.4, p. 6)

b) To ensure transparency in how comments are considered, Equitable Earth produces consultation digests or public comment reports. These documents encapsulate all feedback received and provide the Programme's formal response or rationale for adoption/rejection.

Supporting Evidence

1. 'The Secretariat assesses all comments, feedback, and suggestions received during the consultation and summarises them in a Consultation Digest' ([Standard-Setting and Methodology Development Procedures](#), v1.2, Section 4.2.4, p. 10)
2. 'Equitable Earth compiles all comments received in a Public Comment Digest within 15 working days following the end date of the public comment period' ([Programme Manual](#), v1.3, Section 2.3.3, p. 12)

'Developers must respond to each comment in the project's Public Comment Digest [...] Equitable Earth publishes the final Public Comment Digest on the project page on the Equitable Earth Registry' ([Programme Manual](#), v1.3, Section 2.3.4 - 2.3.6, p. 12)
3. 'Equitable Earth publicly shares all submitted feedback on the webpage and reviews it thoroughly to inform improvements to the documentation and tools' ([Programme Manual](#), v1.3, Section 6.3.2, p. 38)
4. 'The Secretariat assesses all comments, feedback, and suggestions received during the consultation and

summarises them in a Consultation Digest’ ([Standard-Setting and Methodology Development Procedures](#), v1.2, Section 3.2.5, p. 7)

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

The Programme is currently undergoing a governance transition as the initial term of current TAB members concludes. Alongside the appointment of the new TAB, Equitable Earth will release v1.3 of the Standard Setting and Methodology Development Procedure by late April 2026. This revision will provide further clarification on the standard development process, incorporating institutional lessons learned from the first TAB mandate. No changes will be made to the existing public comment or consultation requirements.

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 Equitable Earth Programme maintains mandatory environmental and social safeguards to identify, prevent, and mitigate potential negative impacts of project activities. These safeguards are integrated directly into two primary pillars of the Equitable Earth Standard to ensure the safeguards are intrinsic to the project design:

1. [Social Safeguards](#) (Livelihoods Pillar): The ‘Livelihoods Benefits and Safeguards’ section addresses risks to, for example, human rights, labor laws, gender equality, and cultural heritage.
2. [Environmental Safeguards](#) (Ecological Condition Pillar): The ‘Ecological Condition Benefits & Safeguards’ section addresses risks including habitat degradation, soil pollution, and the introduction of invasive species. These safeguards ensure that conservation or restoration activities do not inadvertently cause environmental harm.

Supporting Evidence

The detailed social safeguards are set out in the [Equitable Earth Standard](#) (Section 5.5, p. 34-41), and detailed environmental safeguards are set out in the [Equitable Earth Standard](#) (Section 6.3, p. 43-48). Specific citations are as follows:

1. ‘Developers must identify whether the project poses any potential risks related to livelihoods’ ([Equitable](#)

[Earth Standard](#), v1.3, Section 5.5.2, p. 34)

2. 'Developers must identify whether the project poses any potential risks related to ecological condition' ([Equitable Earth Standard](#), v1.3, Section 6.3.2, p. 43)

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

The Programme is currently updating the 'Ecological Condition Benefits & Safeguards' section to facilitate the operationalisation of these requirements. This update will be launched as part of the publication of the Equitable Earth Standard, v1.3.1 at the end of March 2026. These revisions are intended to improve technical clarity and implementation efficiency and will not change the intent or robustness of the existing requirements and safeguards.

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 Equitable Earth Programme uses a structured, project-specific approach to ensure that environmental and social risks are not only identified but are rigorously assessed and managed throughout the project lifetime.

- **Identification:** During project design, developers are required to conduct a comprehensive risk assessment against the safeguards of the Livelihoods and Ecological Condition pillars.
- **Assessment:** For every identified risk, developers must define indicators they will use to measure the risk impact, as well as the methods used to collect data and monitor the risk.
- **Management & Mitigation:** Developers must implement specific mitigation actions tailored to each identified risk.

Supporting Evidence

1. 'Where a potential risk is identified, developers must propose and implement measures to reduce and, as much as possible, mitigate impacts. Developers must report on the identification of these risks, the corresponding mitigation measures, and the monitoring of these measures in the Project Design Document, Annual Report, and Monitoring Report' ([Equitable Earth Standard](#), v1.3, Sections 6.3.2 and 5.5.2, p. 34 and p.43)

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

The Programme is currently updating the 'Ecological Condition Benefits & Safeguards' section to facilitate the operationalisation of these requirements. This update will be launched as part of the publication of the Equitable Earth Standard, v1.3.1 at the end of March 2026. These revisions are primarily editorial and intend to improve technical clarity and implementation efficiency, and will not impact procedures for safeguards management.

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) Equitable Earth employs a multi-layered process to implement, monitor, and enforce environmental and social safeguards throughout the project lifecycle:

1. Implementation: For every risk identified under the Livelihoods and Ecological Condition pillars, developers must define specific mitigation actions, including measurable indicators and data collection methods.
2. Monitoring & Review: These mitigation actions are a mandatory component of the project design document (PDD), which undergoes a rigorous review by the Equitable Earth Certification team and must be independently validated by the VVB. Additionally, developers must periodically submit Monitoring Reports that report on the indicators associated with the implemented mitigation measures. By tracking specific indicators over time, these reports demonstrate that mitigation actions are being executed as planned and allow for an evidence-based assessment of their performance in reducing identified risks. Monitoring Reports are reviewed by Equitable Earth and verified by a VVB.
3. Enforcement & Adaptive Management: To ensure ongoing compliance, the mitigation plans must be updated every five years as part of the adaptive management process. This ensures that safeguards evolve alongside the project.

b) Equitable Earth ensures full transparency by publicly disclosing both the social and environmental safeguards monitoring and reporting requirements, and project-specific data. The PDD, Monitoring Report, and Validation/Verification Reports are published on the Equitable Earth Registry.

Supporting Evidence

1. 'Equitable Earth undertakes a review to assess the completeness, clarity, and veracity of the information provided by the developer' ([Programme Manual](#), v1.3, Section 2.2.5, p. 11)
2. 'Developers must update the Project Design Document at least every five years on the anniversary of the project start date based on an updated assessment of the project' ([Programme Manual](#), v1.3, Section 3.2.16, p. 19)
3. Data collection through the Equitable Earth Certification Platform [CONFIDENTIAL Attachment 5 & 6]

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

N/A

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

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

Equitable Earth requires developers to provide evidence that the project complies with all local, regional, and national laws, and applicable international conventions, with a specific focus on protecting the rights of IPs and LCs.

Supporting Evidence

1. ‘Developers must demonstrate that their project complies with relevant local, regional, and national laws, regulations, and policies, and applicable universal agreements or international conventions. This includes requirements and obligations related to safeguarding the rights of IPs and LCs’ ([Equitable Earth Standard](#), v1.3, Section 3.1, p. 15)

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
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Summarize and provide evidence of the policies and procedures referred to above:

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

Equitable Earth requires developers to design their project to contribute to specific sustainable development criteria. Every project must demonstrate a positive impact on at least three UN Sustainable Development Goals (SDGs).

Supporting Evidence

The full procedures detailing the use of sustainable development criteria are set out in the [Equitable Earth Standard](#) (Section 8, p. 53). Specific citations are as follows:

1. ‘Developers must demonstrate a positive impact on at least three United Nations Sustainable Development Goals (SDGs) ... [including] SDG 13, ... SDG 15, ... [and] at least one additional SDG’

[\(Equitable Earth Standard, v1.3, Section 8.1.1, p. 53\)](#)

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

N/A

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

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

Equitable Earth maintains publicly disclosed procedures for developers to select and monitor sustainable development indicators. To ensure consistency and international alignment, the Programme mandates that developers use indicators based on the official UN SDG indicator framework, publicly disclosed at this [weblink](#).

Furthermore, Equitable Earth requires developers to align their chosen objectives with the specific sustainable development objectives of the host country. This dual approach ensures that project impacts are both internationally comparable and nationally relevant.

Supporting Evidence

The full procedures detailing the use of sustainable development criteria are set out in the [Equitable Earth Standard](#) (Section 8, p. 53). Specific citations are as follows:

1. ‘Developers must... [select] and [populate] appropriate targets and indicators ... using one or more of the standardised methods set out by Equitable Earth, based on official UN SDG indicators’ ([Equitable Earth Standard, v1.3, Section 8.1.2, Points 1 and 4, p. 53](#))

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

N/A

<p>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>)</p>	<p><input checked="" type="checkbox"/> YES</p>
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Summarize and provide evidence of the policies and procedures referred to above:

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

Equitable Earth’s procedures require that all projects seeking registration with the Equitable Earth Programme

must report on their sustainable development contributions. As a result, only projects reporting on their SDGs can be registered. This means that any Equitable Earth project issuing units, including those identified as CORSIA Eligible Emissions Units, will have reported on sustainable development contributions.

Supporting Evidence

1. ‘Developers must report on SDG contributions and [report] ongoing monitoring results in Monitoring Reports for assessment by Equitable Earth and periodic verification by a VVB’ ([Equitable Earth Standard](#), v1.3, Section 8.1.2, Point 6, p. 53)
2. ‘Equitable Earth issues ECUs after a successful verification during the crediting period’ ([Programme Manual](#), v1.3, Section 4.1.1, p. 22)

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

N/A

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

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

Equitable Earth publicly discloses robust provisions for the monitoring, reporting, and verification (MRV) of sustainable development contributions:

- **Monitoring:** Developers must monitor their selected SDG indicators using standardised methods based on official UN protocols.
- **Reporting:** Projects are required to report progress annually in the Annual Report. Additionally, ongoing monitoring results must be detailed in the Monitoring Report submitted at each verification.
- **Verification:** The monitoring report, including all SDG claims, are subject to periodic verification by a VVB as part of the certification process.

Supporting Evidence

The full procedures detailing requirements for the use of sustainable development criteria are set out in the [Equitable Earth Standard](#) (Section 8, p. 53). Specific citations are as follows:

1. ‘Developers must... [report] on the specific activities undertaken for SDG contribution, including the measurable outcomes expected; [monitor] indicators using one or more of the standardised methods set out by Equitable Earth, based on official UN SDG indicators; [report] annual progress in the Annual Report; [report] ongoing monitoring results in Monitoring Reports for assessment by Equitable Earth and periodic verification by a VVB’ ([Equitable Earth Standard](#), v1.3, Section 8.1.2, Points 3,4, 5 and 6, p. 53)

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) All units issued under the Equitable Earth Programme are underpinned by conservative approaches, accurate measurements, scientific methods, and robust quantification methodologies and procedures.

In order to issue credits, projects must apply an approved Equitable Earth methodology and its associated tools and modules. Equitable Earth estimates and quantifies GHG reductions or removals achieved by the project following the procedures set out in the methodology. The methodologies adhere to rigorous accounting and data quality principles to ensure that net GHG reductions or removals are based on concrete measurements and valid quantification protocols.

Each methodology includes quantification-related procedures for, among others: 1) determining the project boundary, including the selection of relevant GHG sinks, sources, and reservoirs; 2) estimating and quantifying GHG emissions, stock changes, reductions or removals, and leakage; 3) calculating total net GHG reductions or removals for the monitoring and crediting periods; and 4) deductions for uncertainty and non-permanence risk.

Equitable Earth sources remote sensing data from reputable sources based on a comprehensive benchmarking exercise that compares multiple external AGB providers. The provider best suited to deliver rigorous, conservative, and accurate AGB data for calculating GHG reductions and removals is selected. More information is available in the [AGB Benchmark](#) document.

All methodologies are subject to public consultation, peer review, and based on the latest available science. The

[Standard Setting and Methodology Development Procedure](#) sets out detailed procedures for the maintenance and continual improvement of existing methodologies and the development of new ones.

Supporting Evidence

1. 'The net GHG reductions or removals from project activities must be quantified based on conservative approaches and scientific methods' ([Equitable Earth Standard](#), v1.3, Section 7.3.1, p. 49)
2. 'Equitable Earth quantifies and provides an ex-ante estimation of net GHG reductions and removals based on the selected and applied methodology. The estimation must include at least the following:
 - 1) Determination of project boundary, including selection of relevant GHG sources, sinks and reservoirs
 - 2) GHG emissions, GHG stock changes, GHG reductions and removals for baseline, project, and leakage emissions
 - 3) Total net GHG reductions or removals for the crediting period
 - 4) Uncertainty deductions
 - 5) Annual average of net GHG reductions and removals'([Equitable Earth Standard](#), v1.3, Section 7.3.2, pp. 49-50)
3. 'Developers must select the latest version of the applicable methodology approved by Equitable Earth and its associated modules, protocols and procedures, and demonstrate conformance to its requirements, including those related to:
 - 1) Eligibility criteria
 - 2) Ecological condition pillar
 - 3) Livelihoods pillar
 - 4) Carbon pillar, including the corresponding quantification requirements of the applied methodology, specifically:
 - a) Determination of project boundary, including selection of relevant GHG sources, sinks, and reservoirs
 - b) Demonstration of additionality
 - c) Quantification of net GHG reductions and removals, including:
 - i) Determination of the baseline scenario and baseline emissions
 - ii) Determination of project GHG reductions and removals
 - iii) Determination of project emissions
 - iv) Determination of leakage
 - v) Uncertainty and associated parameters
 - d) Determination of GHG reversal risks and a reversal mitigation plan
 - e) Monitoring and reporting of achieved net GHG reductions and removals, and project interventions'([Equitable Earth Standard](#), v1.3, Section 2.3.1, pp. 9-10)
4. GHG Estimation and Quantification Procedures, [M001 - Methodology for Terrestrial Forest Restoration](#), v1.2, Sections 6-9, pp. 29-66
5. GHG Estimation and Quantification Procedures, [M002 - Methodology for Terrestrial Forest Conservation](#), v1.0.1, Sections 9 and 10, pp. 30-42

b) Equitable Earth methodologies, including the procedures for the measurement, calculation, and reporting of GHG reductions or removals, are publicly available on the [Equitable Earth website](#). Methodologies are revised regularly to ensure they reflect the latest science and remain conservative and robust. As part of the revision process, methodologies undergo public consultation as well as review by the Technical Advisory Board. See the [Standard Setting and Methodology Development Procedure](#) for more details.

Project-specific estimation and quantification of GHG reductions or removals are reported publicly in the GHG Baseline and Parameters Report and the GHG Monitoring Report, respectively. These reports are prepared by Equitable Earth, validated or verified by a VVB, and published on the respective project record on the [Equitable Earth Registry](#).

Supporting Evidence

1. Equitable Earth methodologies, including current and previous versions, are publicly available on the website [here](#) (M001) and [here](#) (M002).
2. All project documents, including the GHG Baseline and Parameters Report, the GHG Monitoring Report, and Validation/Verification Reports, are publicly available on individual project pages on the [Equitable Earth Registry](#). Examples can be found [here](#).
3. 'This section outlines the documentation requirements on the Equitable Earth Registry, detailing when and which documents must be uploaded throughout the certification process. This ensures the transparency and accountability of the certification process and supports the ongoing monitoring, reporting, and verification (MRV) of projects' ([Registry Procedures](#), v1.2, Section 4.4, pp. 11-13)

c) Monitoring, measuring, and reporting of project activities and GHG reductions or removals are conducted at specified intervals throughout the crediting period.

Developers are required to report on the implementation of project activities annually through the submission of an Annual Report. Prior to verification, developers must prepare and submit a Monitoring Report, which includes monitoring results and reporting on key objectives, targets, and indicators for the specified monitoring period. Equitable Earth prepares a GHG Monitoring Report, which includes the total and net GHG reductions or removals achieved during the monitoring period.

The Monitoring Report and GHG Monitoring Report are verified by a third-party accredited VVB. Verification is required at least every five years, and projects may opt to verify more frequently.

The monitoring frequencies of specific GHG parameters are set out in the applied methodology.

Supporting Evidence

1. 'All indicators must be adequately and appropriately compiled in the Monitoring Plan in the Project Design Document, reported on annually in the Annual Report, and reported on periodically in the Monitoring Report for verification' ([Equitable Earth Standard](#), v1.3, Section 9.1.5, p. 55)
2. 'Before each verification, Equitable Earth compiles a GHG Monitoring Report that consolidates the net GHG reductions and removals achieved during the previous verification period' ([Equitable Earth Standard](#), v1.3, Section 9.2.1, p. 55)

3. 'Developers must submit Annual Reports to Equitable Earth throughout the project lifetime. The report must consolidate the results of all indicators monitored by the project since the previous Annual Report, with the first report covering the 12 months following the registration date' ([Equitable Earth Standard](#), v1.3, Section 9.2.4, p. 56)
4. 'Before verification, developers must prepare a Monitoring Report. The Monitoring Report combines information from the Annual Reports of the years since the previous verification. The Monitoring Report replaces the Annual Report in verification years (i.e., Annual Reports are not required to be submitted in verification years)' ([Equitable Earth Standard](#), v1.3, Section 9.2.6, p. 56)
5. 'Equitable Earth estimates the net GHG reductions or removals achieved by the project based on the documentation provided, following the applied methodology. The estimates are integrated into the GHG Parameters and Baseline Calculation Report, and quantification results are provided in the GHG Monitoring Report' ([Programme Manual](#), v1.3, Section 2.2.2, p. 9)
6. Example of specific monitoring frequency requirement in a methodology: 'Projects must monitor the levels of chemicals on targeted populations to report on the application's effectiveness. Monitoring must be conducted annually for five years following the date of the last application' ([M001](#), v1.2, Section C1.1.12, p. 89)

d) Mitigation is measured and verified by third-party accredited VVBs, and the associated requirements and procedures are set out in the [Equitable Earth Standard](#), [Programme Manual](#), and [Validation and Verification Procedure](#). Credits representing the mitigation achieved during the monitoring period are only issued after successful verification.

Supporting Evidence

1. 'VVBs must perform verification following the Validation and Verification Procedure. Verification may take place at the same time as validation' ([Programme Manual](#), v1.3, Section 3.3.1, p. 20)
2. 'Equitable Earth-certified projects must undergo a third-party verification at least every five years, according to the developer's preferred verification schedule' ([Programme Manual](#), v1.3, Section 3.3.2, p. 20)
3. 'Equitable Earth issues ECUs that correspond to the quantified net GHG reductions or removals achieved during the latest verification period upon successful verification' ([Programme Manual](#), v1.3, Section 3.3.5, p. 21)

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
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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) and b) VVBs must hold valid ISO 14065 and 14064-3 accreditation from a member of the International Accreditation Forum (IAF) in order to be eligible to conduct validations and verifications under the Equitable Earth Programme.

In order to become an approved entity under the Equitable Earth Programme, VVBs must: 1) submit an application form including evidence that eligibility criteria are met, 2) undergo a screening process by the Equitable Earth Secretariat, 3) receive training and pass a knowledge test on the Equitable Earth Standard and methodologies, and 4) sign a legally binding agreement.

c) All validation and verification related procedures and requirements are publicly available on the Equitable Earth website.

Supporting Evidence

The full requirements and procedures for VVB accreditation and eligibility can be found in the [Validation & Verification Procedure, v1.2](#).

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

Equitable Earth will publish Validation and Verification Procedure, v1.3 in March 2026. The updated version will include a revision to VVB accreditation requirements, as follows:

"4.1.1.2 Accreditation: VVBs must hold valid ISO 17029, 14064-3 and 14065 accreditations for the Agriculture, Forestry, and Land Use (AFOLU) sector from an accreditation body that is a Multilateral Recognition Arrangement (MLA) signatory member of the International Accreditation Forum (IAF) member (e.g., ANAB)."

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) The standards and procedures for the validation of activities are set out in the [Validation and Verification Procedure, v1.2](#) and the [Programme Manual, v1.3](#). After the feasibility and design phases of the certification are completed, the process is as follows:

- Equitable Earth selects and mandates a VVB to conduct the validation of the project
- The project undergoes validation with a third-party VVB, which includes:
 - Development of the audit plan
 - Evidence gathering activities
 - Site visit (remote or in-person)
 - Issuance and resolution of non-conformities
 - Independent/technical review
 - Issuance of opinion
 - Preparation of final report
- The VVB submits the final Validation Report, PDD, GHG Baseline and Parameters Report, and other supporting documents to Equitable Earth
- Equitable Earth conducts a completeness review of the final Validation Report, PDD, and other supporting documents
- Equitable Earth registers the project and all documents are posted publicly on the Equitable Earth Registry

b) The standards and procedures for the verification of GHG reductions or removals are set out in the [Validation and Verification Procedure, v1.2](#) and the [Programme Manual, v1.3](#). After the GHG Monitoring Report is generated by Equitable Earth, and the developer's Monitoring Report is reviewed by Equitable Earth, the process is as follows:

- Equitable Earth selects and mandates a VVB to conduct the verification of the project's GHG emission reductions or removals
- The project undergoes verification with a third-party VVB, which includes:
 - Development of the audit plan
 - Evidence gathering activities
 - Site visit (remote or in-person)
 - Issuance and resolution of non-conformities
 - Independent/technical review
 - Issuance of opinion
 - Preparation of final report
- The VVB submits the final Verification Report, Monitoring Report, GHG Monitoring Report, and other supporting documents to Equitable Earth
- Equitable Earth conducts a completeness review of the final Verification Report, Monitoring Report, GHG Monitoring Report, and other supporting documents
- Equitable Earth advances the project, issues units representing the net GHG reductions or removals achieved during the monitoring period, and all documents are posted publicly on the Equitable Earth Registry

c) The detailed standards and procedures for the validation of activities and the verification of GHG reductions or

removals are publicly disclosed on the Equitable Earth website. The standards and procedures are available in the following documents:

- [Validation and Verification Procedure, v1.2](#)
 - Section 2.2, 'Validation', pp. 5-6
 - Section 2.3, 'Verification', pp. 6-7
 - Section 3, 'Validation and Verification Process', pp. 9-16
- [Programme Manual, v1.3](#)
 - Section 2.4, 'Validation', pp. 12-13
 - Section 3.3, 'Verification', pp. 20-21

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) Under the Equitable Earth Programme, validation may occur prior to or in tandem with verification. Validation occurs after the project design review and prior to registration, and verification occurs after registration and monitoring, and prior to credit issuance.

b) During a validation, VVBs must assess the reasonableness of assumptions, limitations, and methods that support a statement about the outcome of future activities, in line with ISO 14064-3. This includes assessing whether the project is designed in conformance with the rules and requirements set out in the Programme Manual, the Standard, and the applied methodology.

c) The validation assessment and all results of validation and verification are made publicly available on the [Equitable Earth Registry](#).

Supporting Evidence

1. 'VVBs must perform verification following the Validation and Verification Procedure. Verification may take place at the same time as validation' ([Programme Manual](#), v1.3, Section 3.3.1, p. 20)
2. 'For validations, VVBs must assess the reasonableness of assumptions, limitations, and methods that support a statement about the outcome of future activities, in line with ISO 14064-3' ([Validation and](#)

[Verification Procedure](#), v1.2, Section 1.3.7, p. 3)

3. 'In the event of a successful validation: 1) Projects are officially certified. 2) Equitable Earth publishes the Validation Report and the final Project Design Document on the Equitable Earth Registry' ([Programme Manual](#), v1.3, Section 2.4.2, p. 13)
4. 'If the VVB issues a positive opinion and Equitable Earth does not uncover any inconsistencies or oversights in the completeness review, the final project documentation, including the Validation/Verification Report, is published on the Equitable Earth Registry' ([Validation and Verification Procedure](#), v1.2, Section 3.1.25, p. 15)

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) Under the Equitable Earth Programme, credits are only issued after third-party ex post verification of the GHG reductions or removals achieved during the monitoring period.

Supporting Evidence

1. 'Each ECU represents one tCO2e that is independently verified to have been reduced or removed from the atmosphere' ([Programme Manual](#), v1.3, Section 4.1, p. 22)
2. 'Equitable Earth issues ECUs after a successful verification during the crediting period' ([Programme Manual](#), v1.3, Section 4.1.1, p. 22)
3. 'If the VVB issues a positive opinion and Equitable Earth does not uncover any inconsistencies or oversights in the completeness review, the final project documentation, including the Validation/Verification Report, is published on the Equitable Earth Registry. Following verification, [Equitable Carbon Units (ECUs)] can be issued as defined by the Registry Procedures' ([Validation and Verification Procedure](#), v1.2, Section 3.1.25, p. 15)

b) The issuance of ex ante units is no longer allowed under the Equitable Earth Programme. Previous versions of the Programme allowed developers to issue tradable Projected Restoration Units (PRUs) after successful validation and registration of the project. PRUs were converted to Verified Restoration Units (VRUs) after successful verification. PRUs are clearly marked as such on the Equitable Earth Registry and are ineligible for use in CORSIA.

Supporting Evidence

1. The ‘Asset Type’ column in the [Public Issuances](#) and [Public Assets](#) reports on the [Equitable Earth Registry](#) clearly differentiates between PRUs and VRUs.

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 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) The requirements and procedures for the issuance of ECUs are set out in the [Programme Manual](#) and the [Registry Procedures](#). A summary of the process is as follows:

- The GHG reductions or removals achieved by a project during the monitoring period are successfully verified by a VVB
- Equitable Earth issues ECUs, with 20% of the total units allocated to the buffer pool account and 80% deposited into the account holder’s account (e.g., the developer’s account)
- Each ECU is assigned a unique serial number, vintage, and label(s) (e.g., CORSIA, CCP), where applicable

Supporting Evidence

1. ‘Equitable Earth issues ECUs after a successful verification during the crediting period’ ([Programme Manual](#), v1.3, Section 4.1.1, p. 22)
2. ‘ECU issuance is based on the calculation of net GHG reductions or removals, following the latest version of the applied methodology’ ([Programme Manual](#), v1.3, Section 4.1.2, p. 22)
3. ‘Each ECU has a unique serial number...’ ([Programme Manual](#), v1.3, Section 4.1.3, p. 22)
4. ‘ECUs are assigned vintages according to the year in which the net GHG reductions or removals occurred’ ([Programme Manual](#), v1.3, Section 4.1.4, p. 22)
5. ‘At the time of ECU issuance, 20% of the units are allocated to the buffer pool account, and the remaining 80% are deposited into the appropriate account(s)’ ([Programme Manual](#), v1.3, Section 4.1.5, p. 22)

6. 'The issuance process within the Equitable Earth Registry occurs during the 'Issuance and Transfer' status' ([Registry Procedures](#), v1.2, Section 4.5.1, p. 14)
7. 'The Certification team, on behalf of the developer, requests the issuance of [ECUs] for a project' ([Registry Procedures](#), v1.2, Section 4.5.2, p. 14)
8. 'Only Secretariat users can approve an issuance request and issue [ECUs]' ([Registry Procedures](#), v1.2, Section 4.5.3, p. 14)

b) The detailed requirements and procedures for the retirement or cancellation of units are set out in the [Programme Manual](#), the [Registry Procedures](#), and the [Avoiding Double Claiming](#) document. After units are issued to the account holder (e.g., the developer) by Equitable Earth, account holders may transfer ECUs to intermediaries or buyers for retirement, or the Equitable Earth Secretariat may initiate cancellation of ECUs in order to, for example, compensate for double claims.

Supporting Evidence

1. 'ECUs can be traded in the primary and secondary market as agreed between buyer and seller, subject to the [Registry Terms and Conditions](#) and Equitable Earth's [Anti-Fraud Policy](#)' ([Programme Manual](#), v1.3, Section 4.2.1, p. 23)
2. 'Every retired ECU must include a publicly disclosed reason for retirement. Accepted reasons are: 1) Compensation claims, 2) Contribution claims' ([Programme Manual](#), v1.3, Section 4.2.2, p. 23)
3. 'Every beneficiary entity should be publicly disclosed in the Equitable Earth Registry' ([Programme Manual](#), v1.3, Section 4.2.2, p. 23)
4. Detailed requirements and procedures for the cancellation of units are set out in Section 4.7 of the [Registry Procedures](#), v1.2 (pp. 15-17)
5. Detailed requirements and procedures for the retirement of units are set out in Section 4.8 of the [Registry Procedures](#), v1.2, (pp. 17-18)
6. Detailed requirements and procedures for the retirement or cancellation of units in the context of CORSIA are set out in the [Avoiding Double Claiming](#), v1.2 document

c) ECUs are not subject to discounting. However, deductions are made to account for uncertainty in the final quantification of net GHG reductions or removals. The detailed methods for handling uncertainty are set out at the methodology level.

d) The requirements and procedures described above are publicly disclosed on the [Equitable Earth website](#). All unit information is publicly available on the [Equitable Earth Registry](#).

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

Equitable Earth is currently updating its Registry Terms & Conditions. This update is scheduled for completion in Q2 2026.

Equitable Earth is scheduled to release updated Registry Procedures by the end of March 2026. These revisions are primarily editorial in nature to align with the Programme's rebranding and the transition to the new unit name (ECUs, previously called Verified Restoration Units, or VRUs).

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

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

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

The [Equitable Earth Registry](#) is the publicly accessible electronic registry utilised by the Equitable Earth Programme and provided by Xpansiv (formerly APX).

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 ? (Paragraph 2.4.3)	<input checked="" type="checkbox"/> YES
b) ...clearly identify unit owners or holders? (Paragraph 2.4 (d))	<input checked="" type="checkbox"/> YES
c) ...identify, and facilitate tracking and transfer of, unit ownership/holding from issuance to cancellation/retirement? (Paragraphs 2.4 (a) and (d) and 2.4.4)	<input checked="" type="checkbox"/> YES
d) ...identify unit status, including retirement / cancellation, and issuance status? (Paragraph 2.4.4)	<input checked="" type="checkbox"/> YES
e) ...assign unique serial numbers to issued units? (Paragraphs 2.4 (b) and 2.4.5)	<input checked="" type="checkbox"/> YES
f) ...identify in serialization, or designate on a public platform, each unique unit's country and sector of origin, vintage, and original (and, if relevant, revised) project registration date? (Paragraph 2.4.5)	<input checked="" type="checkbox"/> YES

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) Equitable Earth has the capability to transparently classify eligible units with CORSIA labels.
- b) The Equitable Earth Registry clearly identifies unit owners or holders. A unit is owned by only one account at a time, and can be transferred to only one account at a time.
- c) The Equitable Earth Registry enables the clear identification, tracking, and transfer of unit ownership from issuance through to cancellation or retirement.
- d) The Equitable Earth Registry clearly identifies every unit's status, including the issuance, retirement, and/or cancellation status, in publicly-available reports.
- e) All ECUs have a unique serial number that includes the originating registry (i.e., Equitable Earth), project type, country code, unit type, vintage, batch number, serial block start, and serial block end.
- f) The unit's country and sector of origin, vintage, and registration date is publicly available either in the unit

serial number and/or disclosed on the public project page on the Equitable Earth Registry.

Supporting Evidence

1. ‘Assets meeting the eligibility requirements for CORSIA, ICROA, and ICVCM are labelled as such. Labels are reflected in the data warehouse views’ ([Registry Procedures](#), v1.2, Section 5.4.1, p. 21). The attached screenshots from the Equitable Earth Registry data warehouse view demonstrate the functionality enabling the transparent designation and identification of emission units deemed ICAO/CORSIA eligible [CONFIDENTIAL Attachments 7, 8, and 9].
2. ‘Each [ECU] within the Equitable Earth Registry is unique and represents the net removal of one tonne of carbon dioxide equivalent, alongside positive impacts on ecological recovery and livelihoods. To maintain this uniqueness, the following principles apply: Ownership. A[n] [ECU] is owned by only one account at a time’ and ‘Transfer. A[n] [ECU] can be transferred to only one account at a time’ ([Registry Procedures](#), v1.2, Section 5.1.1, p. 20)
3. ‘All [ECUs] within the Equitable Earth Registry are assigned a unique serial number with the following format: ERS - [project type] - [project id] - [countrycode] - [unit type] - [issuance date or vintage] - [batch] - [block start] - [block end]’ ([Registry Procedures](#), v1.2, Section 5.2.2, p. 20)
4. ‘This unique and immutable serial numbering allows for the traceability of each [ECU] throughout the project lifecycle’ ([Registry Procedures](#), v1.2, Section 5.2.3, p. 21)
5. ‘Information on the project location is available on the project page, using the project ID represented in the serial number. Stakeholders can cross reference this information with other publications about the project that provide geodetic coordinates, ensuring transparency regarding each unique [ECU], country of origin, vintage, and original (and, if relevant, revised) project registration date’ ([Registry Procedures](#), v1.2, Section 5.3.1, p. 21)

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

Equitable Earth is scheduled to release updated Registry Procedures by the end of March 2026. These revisions are primarily editorial in nature to align with the Programme’s rebranding and the transition to the new unit name (ECUs, previously called Verified Restoration Units, or VRUs).

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) In order to open an account on the Equitable Earth Registry, entities must undergo a comprehensive Know-Your-Customer (KYC) assessment, which includes an Anti-Money Laundering (AML) and Countering the Financing of Terrorism (CTF) risk analysis, conflict of interest, and anti-corruption risk assessment. Project developers undergo a full due diligence process conducted by the Equitable Earth Certification team in order to open an account. All entities must accept the legally binding Registry Terms & Conditions at the time of account creation.

Supporting Evidence

1. ‘All account holders must...Accept the Equitable Earth Registry Terms and Conditions [and] Go through KYC/AML assessment. Refer to the [Anti-Fraud Policy](#) for more details’ ([Registry Procedures](#), v1.2, Section 4.1.1, p. 9)

b) Only entities with the legal capacity to accept and sign the [Registry Terms & Conditions](#) (i.e., registered businesses and individuals) are eligible to open an account.

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

Equitable Earth is currently updating its Registry Terms & Conditions. This update is scheduled for completion in Q2 2026. No changes will be made to the screening requirements.

Equitable Earth is scheduled to release updated Registry Procedures by the end of March 2026. These revisions are primarily editorial in nature to align with the Programme’s rebranding and the transition to the new unit name (ECUs, previously called Verified Restoration Units, or VRUs).

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)? (Paragraph 2.4 (c))	<input checked="" type="checkbox"/> YES
b) ...ensuring the periodic audit or evaluation of registry compliance with these security provisions? (Paragraph 2.4.8)	<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) The Equitable Earth Registry has robust security provisions in place, including policies and procedures for disaster recovery, network, server, database, application, and end-user security, data breaches, and ongoing maintenance of software and hardware.
- b) The Equitable Earth Registry undergoes periodic audits to ensure the registry provider (Xpansiv, formerly APX) conforms to Trust Services Principles and Criteria for Security, Availability and Processing Integrity by the American Institute of Certified Public Accountants (AICPA). The completion of this audit provides additional assurance that the technology provider designs and implements services according to the highest standards to protect the availability of the Equitable Earth Registry and execution of internal processes.

Supporting Evidence

1. The detailed security provisions are set out in the [Registry Procedures](#), v1.2, Section 7, pp. 23-27.
2. See Equitable Earth's contract with our Registry provider, Xpansiv (formerly APX) [CONFIDENTIAL Attachment 10] for additional information.

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

N/A

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

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

The Equitable Earth Registry does not currently allow the direct transfer units to/from any other registries or tracking systems.

Supporting Evidence

1. 'Currently, [ECUs] held within the Equitable Earth Registry cannot be transferred out of the APX Registry. This restriction ensures the integrity, tracking, and transparency of Equitable Earth [ECU] transactions while maintaining consistency within the APX Registry ecosystem' ([Registry Procedures](#), v1.2, Section 4.11.1, p. 19)

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

Equitable Earth is scheduled to release updated Registry Procedures by the end of March 2026. These revisions are primarily editorial in nature to align with the Programme's rebranding and the transition to the new unit name (ECUs, previously called Verified Restoration Units, or VRUs). No changes will be made to unit transfer requirements.

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):

N/A

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

N/A

Q13. Does the programme Registry publicly display information... (<i>Paragraph 2.3.1</i>)

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

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

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

a) - d) The Equitable Earth Registry publicly displays all project- and unit-related information in a user-friendly format. Users and members of the public may access information on every batch of cancelled or retired units by accessing the '[Public Cancellations](#)' or '[Public Retirements](#)' reports via the Registry homepage, and through downloading machine-readable files (.csv), at no cost and with no login credentials required.

Supporting Evidence

1. All information described above is publicly available on the [Equitable Earth Registry](#) as follows:
 - a. [Batch of cancelled units](#)
 - b. [Machine readable format](#) (.csv) downloaded from the Registry

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

N/A

<p>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>)</p> <ul style="list-style-type: none"> <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 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 type="checkbox"/> Host country <input checked="" type="checkbox"/> Methodology¹⁵ <input 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 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 type="checkbox"/> Unique identifier of the registry account from which the cancellation was initiated (<i>if applicable</i>) 	<input checked="" type="checkbox"/> YES
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¹⁵ Methodology may also be described as a 'protocol' or 'framework'.

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):

Machine-readable reports on cancelled or retired units are available for download from the Equitable Earth Registry, and contain discrete fields for the items selected above. Note that retirement date is available in the public machine-readable report, but cancellation date is not. The latter will be made available in the same format as the retirement date upon approval of the Equitable Earth Programme.

Other data, including the host country, start date of the activity's first crediting period are available on the project page on the Equitable Earth Registry. The CORSIA compliance period(s) or cycle(s) for which each batch of units is eligible is not currently available on the project page or as a discrete data field in the report, but will be made available upon approval of the Equitable Earth Programme by ICAO.

Supporting Evidence

1. The attached screenshots [Attachments 11a, 11b, and 12] show machine-readable reports on cancelled and retired units and project pages on the Equitable Earth Registry that include the data fields for the information listed above.
2. 'Equitable Earth must publish reports detailing: 1) The quantity of Article 6 or CORSIA-eligible [ECUs] issued per country in the calendar year and their use. For CORSIA specifically, the quantity of CORSIA-eligible [ECUs] retired by each purchasing entity (e.g., aeroplane operator, airline) for each CORSIA compliance period' ([Avoiding Double Claiming](#), v1.2, Section 2.3.3, p. 8)
3. 'Information on the project location is available on the project page, using the project ID represented in the serial number. Stakeholders can cross-reference this information with other publications about the project that provide geodetic coordinates, ensuring transparency regarding each unique [ECU], country of origin, vintage, and original (and, if relevant, revised) project registration date' ([Registry Procedures](#), v1.2, Section 5.3.1, p. 21)

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

The current reporting structure of the Registry has been designed with flexibility in mind, allowing for revisions to incorporate additional attributes. Updates to report content and format can be made as needed upon approval of the Programme.

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*¹⁶ 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):

Equitable Earth maintains two finalised and operational methodologies that govern the qualification and quantification of both net GHG removals and emission reductions. Both methodologies, including their associated quantification methods, are publicly disclosed and available for immediate use on the Equitable Earth Registry and website.

1. [M001 - Methodology for Terrestrial Forest Restoration](#), v1.2: Applicable to terrestrial forest restoration projects.
2. [M002 - Methodology for Terrestrial Forest Conservation](#), v1.0.1: Applicable to terrestrial forest conservation projects that avoid unplanned deforestation and degradation.

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

To facilitate ongoing operationalisation and incorporate technical revisions, Equitable Earth is updating both methodologies, with the release of M002, v1.0.2 in Q1 2026 and M001, v1.3 in Q2 2026. These revisions will streamline project certification and technical review processes while maintaining the core technical integrity of the currently active versions.

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):

Equitable Earth follows a structured and transparent process for the development of new methodologies and the revision of existing ones, ensuring all protocols for net GHG removals or reductions conform to high-integrity principles. A summary of the process is as follows:

1. [Development Phase](#): Proposals for new methodologies or revisions are initiated by the Equitable Earth

¹⁶ 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*”.

Secretariat or the Technical Advisory Board (TAB). Development is triggered by strategic company objectives, stakeholder feedback, or emerging science.

2. Review Phase: The Equitable Earth Secretariat prepares revision propositions for TAB review. The TAB may accept, reject, or request modifications. For complex technical assessments, the TAB can mandate an independent expert working group.
3. Public Consultation: Mandatory for all new methodologies and major revisions, a public consultation of at least 30 calendar days is held. The Secretariat compiles a consultation digest to respond to stakeholder feedback, ensuring transparency on how input was considered in the final version.
4. Approval & Disclosure: The TAB provides final approval, and the methodology is published on the Equitable Earth website.

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

The Programme is currently undergoing a governance transition as the initial term of the TAB concludes. Alongside the appointment of the new TAB, Equitable Earth will release v1.3 of the Standard Setting and Methodology Development Procedure by late April 2026. This revision will provide further clarification on the standard and methodology development process, incorporating institutional lessons learned from the first TAB mandate.

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):

Project-based activities are eligible under the Equitable Earth Programme. At this time, programmes of activities and jurisdiction-scale activities are not permitted.

Supporting Evidence

‘The scope of the Equitable Earth Programme explicitly includes project-based activities. The current version does not permit the development of programmatic, jurisdictional, policy, or sectoral approaches for crediting’ ([Equitable Earth Standard](#), v1.3, Section 1.2.2, p. 3)

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

N/A

Q4. Please indicate where the programme (a) defines, and (b) publicly discloses, the eligibility criteria for each

type of offset activity (e.g., methodology applicability conditions; which sectors, project types, and geographic locations are covered) (*Paragraph 2.2*)

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

Equitable Earth explicitly defines and publicly discloses its eligibility criteria for each approved methodology. These criteria cover sectoral scope, project types, geographic locations, and technical applicability conditions. General scope requirements applicable to all projects are further established in the Equitable Earth Standard.

Supporting Evidence

1. ‘The scope of the Equitable Earth Programme encompasses projects that implement ecosystem restoration and/or conservation activities and apply an Equitable Earth methodology’ ([Equitable Earth Standard](#), v1.3, Section 1.2.1, p. 3)

The full requirements defining eligibility criteria are set out in M001 (Section 2, pp. 5-6) and M002 (Section 2, pp. 4-7). Specific citations are as follows:

1. ‘This section outlines the eligibility criteria and requirements for projects’ ([M001](#), v1.2, Section 2, p. 5)
2. ‘Projects are eligible to apply this methodology if they meet the criteria set out in this section’ ([M002](#) v1.0.1, Section 2, p. 4)

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) The length of the initial crediting period under the Equitable Earth Programme is 40 years, beginning on the project start date.

b) Crediting periods may be renewed in 20-year periods, not to exceed 100 years in total from the project start date.

c) The full procedures for crediting period renewal are publicly available and set out in Section 2.5 of the [Programme Manual](#), v1.3 (p. 13).

Supporting Evidence

1. ‘The initial project crediting period is 40 years, beginning on the project start date’ ([Equitable Earth Standard](#), v1.3, Section 3.4.5, p. 18)
2. ‘The initial crediting period cannot be extended, but may be renewed in 20-year periods, not to exceed 100 years in total from the project start date’ ([Equitable Earth Standard](#), v1.3, Section 3.4.6, p. 18)

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

N/A

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

<p>Q6. Does the Programme have procedures in place to ensure, and to support activities to analyze and demonstrate, legal or regulatory additionality¹⁷?</p>	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

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

The Equitable Earth additionality principles and methods to be applied by developers are set out at the methodology level. In general, all Equitable Earth projects must demonstrate that the GHG reductions or removals would not have occurred in the absence of the project. This includes demonstrating regulatory surplus; that is, that there is no enforced legal obligation to implement the project activities in the project’s jurisdiction.

Supporting Evidence

1. ‘Developers must demonstrate that the net GHG reductions or removals to be generated would not have been possible without the revenue from sales of ECUs’ ([Equitable Earth Standard](#), v1.3, Section 7.2.1, p. 49)
2. ‘Developers must demonstrate that there is no enforced legal obligation to restore the restoration site(s)’ and ‘must identify all relevant local, regional, or national legislation, policies, or agreements in force in the project’s jurisdiction’ ([M001](#), Sections 4.1.1 and 4.2.3, pp. 18-21). See the methodology for the full procedures for demonstrating regulatory surplus.
3. ‘Developers must demonstrate that there is no enforced legal obligation to implement the project

¹⁷ 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

activities’ and ‘must identify all relevant local, regional, or national legislation, policies, or agreements in force in the project’s jurisdiction’ ([M002](#), Sections 5.2.1 and 5.2.3, pp. 14-16). See the methodology for the full procedures for demonstrating regulatory surplus.

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

N/A

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

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

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

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

Under Equitable Earth methodologies, developers must conduct a barrier analysis and common practice assessment in order to support the demonstration of additionality.

For the barrier analysis, developers must identify existing barriers that would prevent the implementation of project activities in the absence of revenues from the sale of credits. At a minimum, developers must include a financial barrier in the analysis, and may also choose to include additional barriers (i.e., technical, capacity, logistical, cultural and social, and/or regulatory and institutional barriers). The barrier analysis must be supported with evidence, and is assessed by Equitable Earth and a third-party VVB.

For the common practice assessment, developers must demonstrate that activities similar to the project activities are not common practice in the jurisdiction or geographic region following a step-wise approach. In summary, developers must identify and describe the project activities, define the geographic region (e.g., subnational, national) for the assessment, identify similar activities, and calculate the cumulative adoption rate of similar activities using a formula. If the adoption rate is below 20%, the project activity is not common practice and is therefore additional. Where the adoption rate is equal to or above 20%, the project activity is common practice and is not additional.

Supporting Evidence

1. In [M001](#), the detailed barrier analysis requirements and methods are set out in Sections 4.1.1.2 (pp. 18-19) and 4.2.4 (pp. 16-17). The detailed requirements and methods for the common practice assessment are found in Sections 4.1.1.3 (p. 19) and 4.2.5 (pp. 22-23).

2. In [MOO2](#), the detailed barrier analysis requirements and methods are set out in Sections 5.2.1(2) (p. 16) and 5.2.4 (pp. 16-17). The detailed requirements and methods for the common practice assessment are found in Sections 5.2.5 (pp. 17-18).

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

N/A

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

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

Not applicable. Equitable Earth methodologies do not use non-traditional or new additionality tests.

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) - b) Under the Equitable Earth Programme, the project’s demonstration of additionality and baseline-setting information is reviewed by the Equitable Earth Certification team and validated by independent third-party VVBs.

Supporting Evidence

1. ‘Equitable Earth undertakes a review to assess the completeness, clarity, and veracity of the information provided by the developer’ ([Programme Manual](#), v1.3, Section 2.2.5, p. 11)
2. ‘VVBs must validate whether...the project meets the criteria of the applied methodology. The project documentation contains all information necessary to demonstrate that the requirements on eligibility criteria, ecological recovery, carbon, and MRV procedures are met’ ([Validation and Verification Procedure](#), Section 2.2.3, p. 6)
3. ‘Both Equitable Earth and the VVB will assess the demonstration of additionality and all supporting evidence provided’ ([MOO1](#), v1.2, Section 4.2.1, p. 21)
4. ‘Both Equitable Earth and the Validation and Verification Body (VVB) must assess the demonstration of

additionality and all supporting evidence provided' ([M002](#), v1.0.1, Section 5.2.2, p. 16)

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

N/A

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

Summarize and provide evidence of the policies and procedures for determining the automatic additionality of activities, including a) the criteria used to determine additionality and how these are conservative, b) their availability to the public, and c) how item on the list was determined to be additional, in line with the criteria:

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

Not applicable. Equitable Earth methodologies do not include procedures for determining automatic additionality (e.g., through a positive list).

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

N/A

Criterion: Are based on a realistic and credible baseline

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

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

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

Equitable Earth requires that all methods for developing baselines are conservative and result in below business-as-usual (BAU) projections.

a) - b) Equitable Earth uses systematic conservativeness principles to prevent the overestimation of mitigation

outcomes. The Programme mandates specific statistical thresholds to ensure all carbon stock estimations remain conservative, as follows:

- **Monte Carlo Simulations:** For complex biomass quantification, Equitable Earth uses Monte Carlo simulations to integrate standard errors from multiple sources, including above-ground biomass (AGB) and root-to-shoot (RS) ratios. This approach provides a comprehensive representation of uncertainty by sampling from input distributions. Additionally, Equitable Earth uses a perturbation field to capture spatial autocorrelation and noise to capture errors related to sensors or models.
- **Conservative Parameter Selection:** Where parameters follow a distribution through Monte Carlo, Equitable Earth selects the boundary that favors conservativeness (e.g., the upper bound of the 90% of confidence interval for leakage quantification).

Methodology-Specific Baseline Procedures

Building on these principles, Equitable applies methodology-specific procedures to ensure baselines are set below Business-As-Usual (BAU) levels depending on the activity types and quantification methods:

M001

For restoration activities, Equitable Earth uses a dynamic baseline approach in which the baseline is updated prior to every verification using a set of control plots identified at registration. If the control plots show an increase in carbon stock (positive forest growth), the baseline is adjusted upward to ensure the project only credits growth that exceeds the regional natural recovery. If the control plots show a decrease (degradation), the baseline is maintained at its previous value rather than being lowered to prevent the project from claiming 'avoided emissions'.

M002

For conservation activities, Equitable Earth uses a Jurisdictional Reference Level (JRL) and a deep-learning approach to generate risk maps and allocate baselines. To ensure conservativeness in baseline modelling and allocation, the following procedures are applied:

- Equitable Earth identifies regions where small input perturbations lead to large output changes to allocate higher uncertainty to 'sensitive' areas in the risk model.
- To account for errors intrinsic to the neural network (e.g., overfitting), Equitable normalises sensitivity values using the global Root Mean Squared Error (RMSE) measured on independent spatial hold-out test sets.
- The final project baseline is expressed as a probability distribution produced by pairing the JRL distribution with the risk map distribution, ensuring that the 'allocated' baseline is statistically robust and conservative.

c) Not applicable. Equitable Earth doesn't use non-traditional baselines.

Supporting Evidence

1. The procedures detailing Monte-Carlo Simulation are described in both methodologies (in M001, in Section 6.3, pp 31-33 and in M002, in Section 7, pp. 25-26)
2. The procedures detailing Equitable Earth conservative approach to dynamic baselines are set out in [M001](#), Sections 8.2.9-8.2.18 (pp. 57-63)
3. The procedures on baseline uncertainty and accuracy for REDD+ projects applying [M002](#) are set out in the [Baseline Setting Module](#), Section 4 (pp. 16-25)

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

Equitable Earth is updating its M001 methodology for release in Q2 2026. There will be revisions to Equitable Earth's dynamic baseline approach. Specifically, the methodology will transition from using the mean growth in control plots to a conservative estimate of growth derived from the distribution of carbon stock changes at each iteration of the Monte-Carlo simulation where the control plots show an increase in carbon stock.

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
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Summarize and provide evidence of the policies and procedures referred to above:

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

Equitable Earth has established rigorous procedures to ensure that project baselines remain accurate and responsive to evolving environmental and socio-economic conditions that were not anticipated at the time of registration. Rather than relying on a static forward-projection, the Programme uses dynamic recalibration and re-evaluation at specified intervals.

[M001](#)

For restoration projects, the baseline is updated before every verification through a dynamic evaluation of control plots.

At each verification, Equitable Earth re-assesses the validity of all control plots. If a plot is no longer representative of the project's counterfactual (e.g., due to localised land-use changes or disturbances), it is removed from the sample to ensure the baseline reflects current regional conditions. Then Equitable Earth compares the project area carbon stock changes to the current changes in the control plots. The baseline is adjusted accordingly to account for unexpected regional trends.

Supporting Evidence

1. M001, Section 7, 'Carbon Stock and Baseline Estimation' (pp. 33-52)

M002

For conservation projects, changing conditions are assessed periodically through the use of Baseline Validity Periods (BVPs). At the end of each 5-year BVP, the baseline must be fully re-evaluated. This includes the generation of new risk maps and allocating a new baseline using the most recent AGB data to capture shifting patterns of deforestation for the subsequent period.

Developers must also re-evaluate the baseline scenario at the end of the BVP to reflect updated deforestation dynamics, changes in relevant government policies, and advances in available data.

Supporting Evidence

1. M002, Sections 8, 'Carbon Stock and Baseline Estimation' (pp. 27-30) and 9.1, 'Quantifying AUDD Project Baseline Emissions (p. 30). Detailed baseline allocation procedures for M002 are set out in the [Baseline Setting Module](#).

Equitable Earth Standard

All Equitable Earth projects must undergo adaptive management at least every five years. During adaptive management, developers must update the PDD based on an updated assessment of the project and to reflect any changing local conditions or external factors affecting the project. The baseline scenario and baseline assessments inform the project's theory of change, which must be revised at each adaptive management.

Additionally, at the end of each crediting period, projects may undergo a crediting period renewal process. This involves a re-evaluation, update, and re-validation of the baseline scenario.

Supporting Evidence

1. 'Developers must update the Project Design Document at least every five years on the anniversary of the project start date based on an updated assessment of the project' ([Programme Manual](#), v1.3, Section 3.2.16, p. 19)
2. 'Developers must use the established baseline scenario and baseline assessments to inform assumptions in the project's theory of change' ([Equitable Earth Standard](#), v1.3, Section 4.1.6, p. 23)
3. 'Developers must revise the theory of change model in the adaptive management process to reflect any updates to the intervention plan or changes in project conditions' ([Equitable Earth Standard](#), v1.3, Section 4.1.3, p. 23)
4. 'Projects must follow the crediting period renewal process outlined in this section to demonstrate continued delivery of measurable and additional impacts if the project seeks to issue ECUs beyond the current crediting period' and 'Developers must update the following components of the Project Design Document: Baseline scenario...' ([Programme Manual](#), v1.3, Sections 2.5.1-2.5.2, p. 13)

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

Equitable Earth will release M001, v1.3 in Q2 2026, which introduces clarification to control plot reassessment procedures. This update will include specific, standardised criteria that lead to the removal of specific control plots, ensuring that the dynamic baseline remains highly representative of the counterfactual throughout the project’s lifetime.

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
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Summarize and provide evidence of the policies and procedures referred above.:

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

Equitable Earth publicly discloses all project baselines and their underlying technical assumptions.

1. The procedures and assumptions used to calculate baselines are included either in the methodology document directly for [M001](#) (Section 7.3, p. 48 and Section 8.2, p. 62) or in a specific document for [M002](#) (i.e., [Baseline Setting Module](#)).
2. For every registered project, the following documents are made publicly available on the Equitable Earth Registry to ensure full transparency of the baseline assumptions and calculations:
 1. Project Design Document (PDD): Summarises the baseline scenario and applicability.
 2. GHG Baseline and Parameters Report: A technical document detailing the initial baseline estimation, input data, and specific assumptions made at the project start.
 3. GHG Monitoring Report: A report disclosing for restoration projects the ongoing dynamic evaluation of the baseline and any adjustments made following the assessment of control plots.

Supporting Evidence

A project with examples of each of the three reports mentioned above can be found [here](#).

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):

Beyond the modeling and dynamic recalibration previously described, Equitable Earth ensures that all offset credits are issued against defensible and conservative, ‘below-BAU’ baselines.

To maintain a realistic baseline, Equitable Earth excludes ecosystem types where carbon stock changes are highly difficult to quantify. For example, M002 currently excludes mangroves and peatlands, as their complex soil organic carbon (SOC) dynamics make it difficult to establish a ‘defensible and conservative’ baseline in the current version. By restricting the scope to terrestrial forests where AGB data is most robust, the Programme ensures that the issued credits are based on high-confidence data.

Equitable Earth does not rely on a single data source for its AGB maps. The Programme conducted a comprehensive benchmarking exercise comparing multiple external AGB providers. The provider selected (Chloris Geospatial) was chosen specifically because their model training at a continental scale provides the most conservative and rigorous temporal performance, reducing the risk of baseline ‘drift’ over time.

Supporting Evidence

1. ‘Projects located in mangrove or other marine and coastal habitats, as classified by the IUCN, are not eligible under this version of the methodology’ (M002, v1.0.1, Section 2.3.5, p. 5)
2. ‘Avoided emissions from the rewetting of peat soils and from the conservation of peat from unplanned conversion are not eligible under this version of the methodology’ (M002, v1.0.1, Section 2.3.5, p. 5)
3. [AGB Benchmark](#) document, with the full benchmarking exercise done by the Equitable Earth R&D team.

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
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Summarize and provide evidence of the policies and procedures referred to above:

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

Equitable Earth has established mandatory requirements for the renewal of a crediting period. The Programme requires a comprehensive re-assessment of the baseline, additionality, and all quantification protocols.

Developers must demonstrate conformance with the most recent version of the Equitable Earth Standard and applied methodology, which specifically includes, among other elements, a re-assessment of the baseline scenario.

Developers must undergo a new validation by an accredited VVB to validate the updated PDD and publish it on the Equitable Earth Registry, providing stakeholders with full visibility into the revised baseline assumptions.

Supporting Evidence

1. ‘Projects must follow the crediting period renewal process outlined in this section to demonstrate continued delivery of measurable and additional impacts if the project seeks to issue ECUs beyond the current crediting period’ and ‘Developers must update the following components of the Project Design Document: Baseline scenario...’ ([Programme Manual](#), v1.3, Sections 2.5.1-2.5.2, p. 13)

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

N/A

<p>Q16. Do the procedures in Q15 above also apply to activities that wish to undergo verification but have not done so within the programme’s allowable number of years between verification events?</p>	<p><input checked="" type="checkbox"/> YES</p>
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Summarize and provide evidence of the policies and procedures referred to above, including identifying the allowable number of years between verification events:

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

Equitable Earth has established strict protocols for projects that fail to complete verification within the required timeframe. While a project may request a deviation for legitimate delays, failure to verify within the allowable limits triggers a suspension of unit issuance and may require a full baseline re-assessment.

As detailed in the Validation & Verification Procedure, verification may be postponed for up to twelve months under specific, justifiable circumstances such as environmental inaccessibility, travel restrictions, or sudden regulatory changes.

If verification is not completed after the initial twelve-month grace period, or if the justification is deemed insufficient by the Equitable Earth Secretariat, the project must be suspended, and should follow requirements established in the Programme Manual.

Supporting Evidence

1. ‘Verification can be delayed up to 12 months’ ([Validation & Verification Procedure](#), v1.2, Section 2.4.6, p. 8)
2. ‘If verification has not been completed after the initial 12-month extension, VVBs must submit a new justification to Equitable Earth, including the expected length of the extension. If Equitable Earth deems the justification insufficient, the project must be suspended’ ([Validation & Verification Procedure](#), v1.2, Section 2.4.7, p. 8)

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):

In addition to procedures described under Questions 5 through 16, Equitable Earth ensures that GHG reductions and removals exceed the baseline through a combination of mandatory accounting principles and rigorous data selection criteria.

The Equitable Earth Standard implements principles for GHG accounting based on relevance, completeness, innovation, accuracy, and conservatism. These principles serve as primary safeguards to systematically select the most cutting-edge approaches that are least likely to over-credit, while ensuring that all relevant GHG sources and sinks are accounted for to prevent the omission of potential emissions.

To ensure that quantification is based on the most realistic data available, Equitable Earth conducted a structured AGB benchmarking exercise, evaluating potential data providers against a high-quality reference dataset covering 50,000 hectares of diverse landscapes, following the CEOS Good Practices Protocol. This benchmarking followed a structured, multi-step methodology designed to ensure an objective and comprehensive evaluation of potential providers. The resulting benchmarking report is publicly disclosed to support the defensibility of the choice of the AGB provider.

Supporting Evidence

1. The full requirements detailing GHG accounting principles are set out in the [Equitable Earth Standard, v1.3](#) (Section 2.1, pp 5-8)
2. The full AGB benchmarking exercise can be found in the [AGB Benchmark](#) document.

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 Equitable Earth Programme covers only the Agriculture, Forestry, and Other Land Use (AFOLU) sector. Within this sector, the Programme identified that all activities involving terrestrial carbon stocks present a potential risk

of reversal. The specific activity types supported by the Programme that are subject to reversal risk include:

1. M001 - Terrestrial Forest Restoration: Activities focused on carbon sequestration through the growth of biomass.
2. M002 - Terrestrial Forest Conservation: Activities focused on avoiding emissions from deforestation and degradation.

Supporting Evidence

1. 'All reversal risks must be assessed' [M001, v1.2](#), Section 4.1.6 (p. 20)
2. 'All reversal risks must be assessed' [M002, v1.0.1](#), Section 5.4.6 (p. 20)

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):

Under the Equitable Earth Programme, all loss events resulting in the release of carbon back into the atmosphere exceeding 5% of the previously verified net GHG removals or reductions within the project boundary requiring a response.

Supporting Evidence

1. 'A specific occurrence that leads to the release of previously sequestered carbon back into the atmosphere, where the cumulative reduction exceeds 5% of previously verified net GHG removals [or reductions] in carbon pools accounted for within the project boundary' ([Terms & Definitions](#), v1.3.1, 'Loss event' definition, p. 11)

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) Equitable Earth requires every project to undergo a formal risk assessment as part of the certification process. Risks are analysed across three primary categories, including reversal risks. During risk assessment, developers must evaluate pre-identified risks and score them based on the likelihood of the occurrence and the relative scale of the impact on carbon stocks.

Supporting Evidence

1. 'Equitable Earth conducts a risk assessment and analyses all project risks in the following categories: [...] Reversal Risk: All risks that pose a reversal threat' ([Equitable Earth Standard](#), v1.3, Section 3.7.1, p. 20)
2. 'Equitable Earth analyses all risks based on their likelihood of occurrence and severity of impact' ([Programme Manual](#), v1.3, Section 2.2.3.1, p. 9)

b) When a risk is identified, developers must monitor such risk by defining specific monitoring indicators and data collection methods and frequency.

Supporting Evidence

1. 'Developers must monitor all risks with likelihood and severity scores of 1 or higher and include them in the Project Design Document' and 'monitoring results [must be disclosed] in the Annual Report and Monitoring Report' ([Programme Manual](#), v1.3, Sections 2.2.3.4 and 2.2.3.7, pp. 10-11)

c) Mitigation is required for risks that exceed a specific threshold in terms of likelihood or severity. For each of these high-scoring risks, developers must provide a monitoring and mitigation plan, including the indicators and methods for monitoring. Each mitigation action must be monitored at least once every 12 months.

Supporting Evidence

1. The full procedures for identifying, scoring, and mitigating project risks are set out in Section 2.3 of the [Programme Manual](#).
2. Risk Assessment Matrix template, which includes additional detailed instructions on risk scoring (Likelihood × Severity). Please note that this template is provided for informational purposes only; it is currently integrated directly into the Equitable Earth Certification Platform, where developers and Equitable Earth complete and assess the information. [CONFIDENTIAL Attachment 13]

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

By Q4 2026, Equitable Earth aims to transition to a risk-based approach to reversal accounting. This update will further refine the scoring methods and directly link the risk scores to calibrated buffer pool contribution requirements.

Q3. Are provisions in place that... (<i>Paragraph 3.5.5</i>)	
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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) - b) Equitable Earth confers liability on developers to monitor, mitigate, and respond to loss events and reversals in the project area. This includes:

1. Reversal Risk Assessment & Mitigation: Developers must assess reversal risks and implement mitigation measures to manage reversal risk in line with the Programme’s risk management requirements.
2. Monitoring: Developers must monitor all reversal risks in accordance with the risk management requirements, which includes reporting on risks in the Project Design Document and Monitoring Reports. Developers, as well as Equitable Earth, are also required to monitor loss events throughout the project lifetime.
3. Response: When a loss event or reversal is identified, developers must respond by providing formal notification to Equitable Earth within 30 calendar days and must follow the compensation procedures to reconcile the loss. If the reversal is considered avoidable (i.e., was within the developer’s control), Equitable Earth cancels units from the buffer pool equal in an amount equal to the net GHG loss, and the developer is contractually obligated to replace an equivalent number of units into the buffer pool.

Supporting Evidence

The full procedures for permanence and loss events management are set out in the [Equitable Earth Standard](#) (Section 7.3, pp. 51-52) and the Programme Manual (Sections 2.2.3, 4.3, and 4.4, pp. 9-11 and 24-26. Specific citations are as follows:

1. ‘Where there are risks associated with the reversal [...] developers must assess the associated GHG reversal risks, employ mitigation measures, and compensate for reversals during the crediting period.’ ([Equitable Earth Standard](#), v1.3, Section 7.3.8, p. 51)
2. ‘Developers and Equitable Earth must monitor loss events throughout the project lifetime.’ ([Equitable Earth Standard](#), v1.3, Section 7.3.12, p. 51)
3. ‘When developers or Equitable Earth identify a loss event, [...] they must notify one another within 30 calendar days’ ([Equitable Earth Standard](#), v1.3, Section 7.3.12.1, p. 51)
4. ‘The developer must deposit ECUs in the buffer pool in an amount equal to the GHG net loss during the verification period.’ ([Programme Manual](#), v1.3, Section 4.4.1.1, p. 26)

- 5. Risk Assessment Matrix template. Please note that this template is provided for informational purposes only; it is currently integrated directly into the Equitable Earth Certification Platform, where developers and Equitable Earth complete and assess the information. [CONFIDENTIAL Attachment 13]

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

N/A

<p>Q4. Are provisions in place that confer responsibility to <u>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>)</p>	<p><input checked="" type="checkbox"/> YES</p>
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Summarize and provide evidence of the policies and procedures referred to above:

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

Equitable Earth maintains a buffer pool of non-tradable units to ensure that all reversals are fully compensated. Upon notification of a loss event or reversal, Equitable Earth quantifies the net GHG loss and follows robust procedures to execute the compensation:

- Unavoidable Reversals: If the reversal was due to natural force majeure (unavoidable), Equitable Earth cancels an equivalent number of units from the buffer pool.
- Avoidable Reversals: If the reversal was within the developer’s control (avoidable), Equitable Earth cancels an equivalent number of units from the buffer pool and the developer is then contractually required to deposit an amount equal to the GHG net loss in the buffer pool.

Supporting Evidence

The full procedures for compensation of reversals are set out in the Programme Manual (Section 4, pp. 25-26). Specific citations are as follows:

1. ‘Equitable Earth cancels ECUs in the buffer pool in an amount equal to the GHG net loss during the verification period, to compensate for the reversal’ ([Programme Manual](#), v1.3, Section 4.4.1.1, p. 25)
2. ‘The developer must deposit ECUs in the buffer pool in an amount equal to the GHG net loss during the verification period’ ([Programme Manual](#), v1.3, Section 4.4.1.1, p. 26)

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

N/A

<p>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 ...</p>
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<i>(Paragraph 3.5.4)</i> ¹⁸	
a) ...at the very least, twenty (20) years from the start of their first crediting period, in the case of activities that started crediting before 1 January 2027?	<input checked="" type="checkbox"/> YES
b) ...at least forty (40) years from the start of their first crediting period, for activities that start crediting after 31 December 2026?	<input checked="" type="checkbox"/> YES

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

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

Equitable Earth ensures that reversal monitoring and compensation requirements are maintained for the full duration of the project’s lifetime. Equitable Earth establishes a standard crediting period of 40 years for all projects. Because the obligations to monitor loss events and compensate for reversals are mandatory for the entire duration of the crediting period, all projects meet or exceed the CORSIA-mandated thresholds.

Supporting Evidence

1. ‘The GHG reductions and removals from project activities must be permanent [...] developers must assess the associated GHG reversal risks, employ mitigation measures, and compensate for reversals during the crediting period’ ([Equitable Earth Standard](#), v1.3, Section 7.3.8, p. 51).
2. ‘The initial project crediting period is 40 years, beginning on the project start date’ ([Equitable Earth Standard](#), v1.3, Section 3.4.5, p. 18)

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
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Summarize and provide evidence of the policies and procedures referred to above:

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

Equitable Earth maintains the environmental integrity of the buffer pool by requiring that compensation units include the same quality attributes as those lost. If a reversal occurs involving units that carry a specific eligibility label (such as CORSIA), the units cancelled from the buffer pool to compensate for that loss must carry the same label.

¹⁸ 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.

Supporting Evidence

‘The ECUs used from the buffer pool must be marked with the same tag or label (e.g., ICVCM CCP) where applicable and available’ ([Programme Manual](#), v1.3, Section 4.4.1.1, Point 2, p. 26)

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
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Summarize and provide evidence of the policies and procedures referred to above:

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

Equitable Earth is fully prepared to demonstrate the solvency and effectiveness of its permanence provisions upon request. As the Programme is currently in the application phase and has not yet achieved approval from CORSIA, there are currently no issued units identified as CORSIA-eligible. However, the Programme has established the necessary transparency and oversight protocols to provide such demonstrations once approval is granted and eligible units are issued.

Equitable Earth maintains a total transparency regarding its buffer pool, with its composition being publicly accessible via the [Equitable Earth Registry](#). This allows regulators to reconcile the volume of CORSIA-tagged units against the available insurance backing in real-time.

Supporting Evidence

1. [Public Buffer Pool](#) report from the Equitable Earth Registry
2. Equitable Earth data warehouse views [CONFIDENTIAL, Attachments 7, 8, and 9]

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):

Equitable Earth is committed to institutional cooperation with ICAO and other carbon-crediting programmes and governance entities. As a result, in the event of large-scale reversals that may impact the broader CORSIA scheme, Equitable Earth would be willing to share appropriate data and coordinate collective responses to maintain environmental integrity of CORSIA-labelled units.

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):

Equitable Earth currently supports activities within the Agriculture, Forestry, and Other Land Use (AFOLU) sector. The Programme acknowledges that all activity types within this sector present a potential risk of material emissions leakage. As a result, the specific activity types supported by the Programme subject to leakage risk include:

- M001 - Terrestrial Forest Restoration
- M002 - Terrestrial Forest Conservation (REDD+)

Supporting Evidence

1. ‘Projects must address both activity-shifting leakage and market leakage’ ([M001](#), v1.2, Section 4.1.8, p. 20)
2. ‘Equitable Earth accounts for activity-shifting leakage resulting from deforestation and degradation activities displaced by the implementation of project activities’ ([M002](#), v1.0.1, Section 5.3.1, p. 19)

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

N/A

Q9.b) What is the minimum scale of leakage that would trigger the Programme’s applicable provisions or procedures? (Quantify if possible)

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

Equitable Earth does not apply a minimum materiality threshold to trigger leakage provisions. Instead, leakage is accounted for as a fundamental component of the net GHG reductions or removals calculation for all projects certified under M001 and M002. The application of these provisions varies by methodology, as follows:

- Under M001, developers must identify any activities displaced by the project. If displacement occurs, the resulting leakage must be quantified and deducted from the project’s total GHG removals.
- Under M002, to ensure a conservative and consistent approach, Equitable Earth applies a fixed mandatory deduction of 10% of the avoided forest-loss emissions for all projects.

Supporting Evidence

1. 'Equitable Earth methodologies include specific criteria requiring developers to [...] Quantify and deduct any significant leakage emissions from project GHG reductions and removals' ([Equitable Earth Standard](#), v1.3, Section 7.3.6, Point 4, p. 50)
2. 'Projects must [...] quantify leakage emissions as part of net GHG removal calculations' ([M001](#), v1.2, Section 4.1.7, p. 20)
3. 'Equitable Earth accounts for activity-shifting leakage resulting from deforestation and degradation activities displaced by the implementation of project activities' ([M002](#), v1.0.1, Section 5.3.1, p. 19)

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

N/A

<p>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>)</p>	<p><input checked="" type="checkbox"/> YES</p>
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Summarize and provide evidence of the policies and procedures referred to above:

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

Equitable Earth mandates that all projects assess and mitigate potential leakage during the project design phase and throughout the project life. The application of these provisions varies by methodology:

- Under M001, an initial quantification is performed via community consultations to identify activities (such as grazing or fuel-wood collection) that will be displaced by planting activities and develop a formal mitigation plan for each displaced activity identified.
- Under M002, for conservation activities, developers are required to evaluate a set of pre-defined activity-shifting leakage risks established by Equitable Earth. The developer must document any gaps specific to their project context and develop a formal mitigation plan for every identified risk.

Supporting Evidence

1. 'Developers must assess the risk of leakage and apply appropriate mitigation, monitoring, and quantification measures, as set out in the applied methodology' ([Equitable Earth Standard](#), v1.3, Section 7.3.5, p. 50)

The full procedures for general leakage requirements are set out in both methodologies (In M001, Sections 4.1.7–4.1.10, p. 20 and in M002, Section 5.3, p. 19). Specific citations are as follows:

1. 'Developers must establish a mitigation plan to minimise the scale and impact of activity-shifting

leakage.’ (M001, v1.2, Section 4.2.15, p. 24)

2. ‘Developers must evaluate the activity-shifting leakage risks pre-defined by Equitable Earth, document any gaps, develop a mitigation plan for each risk identified’ (M002, v1.0.1, Section 5.3.5, p. 19)

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

N/A

Q10.b). Are procedures in place requiring and supporting activities to monitor identified leakage? (<i>Paragraph 3.6.3</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

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

Equitable Earth has established rigorous procedures for the continuous monitoring of identified leakage risks.

For both methodologies, developers must monitor and report on the implementation and effectiveness of the leakage mitigation plans established during the design phase. This includes tracking indicators for activities designed to prevent identified leakage sources. Additionally, at each verification, Equitable Earth reports leakage emissions quantification.

For M001 projects specifically, a five-kilometer-wide leakage belt is established around the project area. This area is monitored annually to detect any activity-shifting leakage. If Equitable Earth detects a forest cover change in the leakage belt that exceeds the average observed over the previous five years, the developer is automatically notified. The developer must then provide a formal justification to determine if the change is linked to project activities. If the justification is unsatisfactory, Equitable Earth reserves the right to require a VVB to perform an unscheduled audit to quantify the leakage and adjust the project’s net GHG removals accordingly.

Supporting Evidence

The full procedures for leakage monitoring are set out in both methodologies (In M001, Sections 4.1.7–4.1.10, p. 20, and in M002, Section 5.3, p. 19). Specific citations are as follows:

1. ‘Equitable Earth reports monitored leakage emissions at each verification’ (M001, v1.2, Section 4.2.22, p.25)
2. ‘Equitable Earth must notify developers of land cover changes in the leakage belt that exceed the average observed over the past five years [...] to assess the cause of land cover changes’ (M001, v1.2, Section 4.2.23, p.25)
3. ‘Developers must [...] report on risk mitigation during each monitoring period’ (M002, v1.0.1, Section 5.3.5, p. 19)

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

N/A

<p>Q11. Are procedures in place requiring activities to deduct from their accounting emissions from any identified leakage that reduces the mitigation benefits of the activities? (<i>Paragraph 3.6.4</i>)</p>	<p><input checked="" type="checkbox"/> YES</p>
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Summarize and provide evidence of the policies and procedures referred to above:

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

Equitable Earth requires that all identified leakage emissions be deducted from the total GHG removals or reductions. At each verification, leakage is quantified and subtracted as project emissions from the gross GHG removals or reductions.

1. For M001, this includes any emissions identified through the monitoring of the displaced activity area(s) and/or hosting area(s) or the leakage belt.
2. For M002, this is addressed through a mandatory 10% deduction from the avoided forest-loss emissions to conservatively account for any potential leakage.

Supporting Evidence

1. ‘Equitable Earth methodologies include specific criteria requiring developers to [...] Quantify and deduct any significant leakage emissions from project GHG reductions and removals’ ([Equitable Earth Standard v1.3](#), Section 7.3.6, Point 4, p. 50)
2. ‘Equitable Earth measures carbon stock in the restoration site(s), factoring in [...] the leakage evolution observed since the previous verification’ ([M001](#), v1.2, Section 8.1.3, Point 2, p. 63)
3. ‘Equitable Earth applies a fixed leakage deduction of 10% to avoided forest-loss emissions to account for activity-shifting leakage’ ([M002](#), v1.0.1, Section 5.3.6, p. 19)

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

N/A

<p>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>)</p>	<p><input checked="" type="checkbox"/> YES</p>
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Summarize and provide evidence of the policies and procedures referred to above:

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

The provisions vary by methodology.

For M001, Equitable Earth operates on the evidence-based assumption that leakage from restoration activities occurs locally. To address this, the Programme monitors a five-kilometer-wide leakage belt around every project annually. This ensures that any displacement is captured and quantified at a subnational level.

For M002, while projects are implemented at the project level, they are not accounted for in isolation. M002 uses a Jurisdictional Risk Level (JRL) to quantify potential emission reductions. Because the JRL is derived from larger jurisdictional data, any significant leakage occurring at the national or subnational level will be reflected in the updated jurisdictional forest-loss data.

Supporting Evidence

1. ‘Equitable Earth monitors [...] the leakage belt, annually’ M001 v1.2, Section 4.2.21 (Point 1) (p. 25)
2. ‘The JRL accounts for all carbon emissions resulting from biomass loss [...] The JRL defines an emissions budget to be fully allocated within the nested system’ ([Baseline Setting Module](#), v1.0, Section 2.2.1, p. 4)

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:

Equitable Earth does not currently support any activity types that involve the replacement of equipment or other physical systems as the basis for their baseline. The Programme focuses exclusively on the AFOLU sector, where baselines are determined by land-use changes, and historical deforestation or degradation patterns rather than the turnover of physical machinery or industrial systems.

For the activity types listed above, does the programme have procedures ensuring that (<i>select all that apply</i>): (<i>Paragraph 3.6.4</i>)	
(a) the baseline equipment is demonstrably decommissioned, destroyed, or scrapped, or otherwise demonstrated to no longer be in use,	<input type="checkbox"/> YES
(b) emissions from equipment disposal are discretely assessed, mitigated where possible, and deducted from the verified results of the activity,	<input 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 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):
N/A

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):

Equitable Earth has implemented a robust Registry architecture, via the Xpansiv (formerly APX) platform, to ensure the integrity, uniqueness, and transparent tracking of all units.

a) Equitable Earth currently prohibits the transfer of units between registries. However, Equitable Earth has strict protocols for projects transferring into the Equitable Earth Programme from other carbon crediting programmes. In such cases, monitoring periods must be contiguous and no credits issued under another programme are eligible for conversion into ECUs.

Supporting Evidence

The full procedures for transferring from another carbon crediting programme are set out in the [Equitable Earth Standard](#) (Sections 2.4.7-2.4.19, pp. 11-14). Specific citations are as follows:

1. 'Conversion of credits issued under another carbon crediting programme to ECUs is not permitted' ([Equitable Earth Standard](#), v1.3, Section 2.4.14, p. 13)
2. 'Projects seeking to transfer must provide proof that the project has been withdrawn from the other programme before being eligible to register with Equitable Earth' ([Equitable Earth Standard](#), v1.3, Section 2.4.10, p. 12)

b) Equitable Earth ensures a 1-1 ratio between issued units and metric tonnes of CO₂e through its registry issuance protocols. Equitable Earth only permits the creation of units based on the exact volumes verified by an

independent VVB. Per definition, every unit represents precisely one tonne of carbon dioxide equivalent that has been independently verified to have been reduced or removed from the atmosphere.

Supporting Evidence

1. ‘Each ECU represents one tCO₂e that is independently verified to have been reduced or removed from the atmosphere’ ([Programme Manual](#), v1.3, Section 4.1, p. 22)

c) The Equitable Earth Registry is designed to ensure that every unit is issued to, owned, or cancelled by only one entity at any given time. Equitable Earth mandates that a unit can only exist in one account at a time. Furthermore, the registry’s technical architecture makes it impossible to transfer, retire, or cancel a unit that has already been retired, preventing any ‘overlap’ in status.

Supporting Evidence

1. ‘An [ECU] is owned by only one account at a time within the Equitable Earth Registry.’ ([Registry Procedures](#), v1.2, Section 5.1.1.1, p. 20)

d) To discourage and prohibit double-selling, Equitable Earth assigns to each issued unit a unique serial number that tracks its lifecycle from issuance to final retirement. Once a unit is sold or transferred, it is moved from a seller’s account to the buyer’s (or final end user’s) account. The Registry is the sole ‘source of truth’ and all retirement data is public, meaning any attempt to sell a unit that is no longer in a seller’s account would be technically impossible in the system.

Supporting Evidence

The full procedures to prevent double issuances are set out in the [Equitable Earth Standard](#) (Sections 2.4.5, p. 11). Specific citations are as follows:

1. ‘To prevent double issuance [and selling], the Equitable Earth Registry includes... the impossibility to transfer, retire, or cancel already retired ECUs.’ ([Equitable Earth Standard](#), v1.3, Section 2.4.5, p. 11)

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

Equitable Earth is scheduled to release updated Registry Procedures by the end of March 2026. These revisions are primarily editorial in nature to align with the Programme’s rebranding and the transition to the new unit name (ECUs).

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):

Equitable Earth has established a comprehensive framework to prevent double-claiming, primarily through the mandatory application of Corresponding Adjustments (CAs) for all CORSIA-eligible units.

a) Equitable Earth requires that for any unit to be used under CORSIA, the host country must explicitly authorise the mitigation outcome and commit to adjusting its national GHG inventory. This is managed through a formal Letter of Authorisation (LoA) which must be submitted to the Equitable Earth Secretariat. This letter serves as a binding commitment that the host country will not use the mitigation for its own NDC targets.

b) Beyond the CA, Equitable Earth actively monitors host country reports submitted to the UNFCCC to verify that adjustments have been implemented. Additionally, the Registry tracks the ‘first transfer’ of units based on the trigger chosen by the host country (Authorisation, Issuance, or Retirement). This technical procedure ensures that the status of every unit in the Registry is aligned with the host country’s reporting obligations, preventing any secondary or conflicting claims on the same unit.

Supporting Evidence

The full procedures detailing double-claiming requirements are set out in the [Avoiding Double Claiming](#) document. Specific citations are as follows:

1. ‘When a mitigation outcome (e.g., a [ECU] or carbon credit) is generated within the host country’s jurisdiction and transferred to another party [...], a corresponding adjustment (CA) is applied at the host country to its national GHG inventory’ ([Avoiding Double Claiming](#), v1.2, Section 2.1.10, p. 4)
2. ‘Equitable Earth must proactively collect evidence to verify the correct implementation of CAs by a host country’ ([Avoiding Double Claiming](#), v1.2, Section 2.3.2, p. 8)

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):

Equitable Earth has established formal procedures to obtain and disclose written Letters of Authorisation (LoA) from host country governments. These attestations are mandatory for any units intended for use under CORSIA.

a) Equitable Earth requires developers to obtain a formal LoA from the host country’s UNFCCC National Focal Point. This letter must explicitly authorise the use of the project’s mitigation outcomes by buyers (including airline operators) and confirm that the country will apply the necessary CAs. The LoA must also define the ‘first transfer’ condition to ensure the registry and national inventory are synchronised.

b) Equitable Earth mandates that these LoAs be made publicly available. Units cannot be labeled or used as ‘CORSIA Authorised’ until the corresponding LoA has been verified by the Equitable Earth Secretariat and uploaded to the public Registry.

Supporting Evidence

The full procedures regarding Letter of Authorisation are set out in the [Avoid Double Claiming](#) document (Sections 2.2.2 -2.2.4, p. 12). Specific citations are as follows:

1. ‘An LoA must be obtained from the country’s UNFCCC National Focal Point for a project to qualify under the authorised uses.’ ([Avoid Double Claiming](#), v1.2, Section 2.2.2, p. 12)
2. ‘Equitable Earth publicly discloses all LoAs that have been approved on the Equitable Earth Registry’ [Avoid Double Claiming](#), v1.2, Section 2.2.4, p. 12)

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

N/A

Q4. Does the Programme have procedures 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):

Equitable Earth has established rigorous procedures to guide the contents of host-country attestations. These requirements ensure that every LoA provides the detail necessary for international accounting under CORSIA and

Article 6 of the Paris Agreement and are reflected in the templates provided by Equitable Earth.

The Programme’s procedures facilitate the identification of:

(i) National point of contact: The LoA must be issued by the country’s UNFCCC National Focal Point or their designee.

(ii) & (iii) Vintages and Activity types: The LoA must identify the project, its specific activities, and the defined volume of net GHG removals or reductions.

(iv) & (v) CORSIA compliance period & First Transfer: The LoA must authorise the use of removals or reductions by the buyer on a specific compliance period and define the specific ‘first transfer’ condition (authorisation, issuance, or retirement), and commit to reporting these in the country’s biennial transparency reports.

(vi) Accounting method: After a careful review of the [2/CMA.3 Annex I](#), Equitable Earth confirms that its framework goes beyond the relevant provision of 2/CMA.3 Annex I by including verification and corrective mechanisms.

Supporting Evidence

1. The full procedures regarding Letter of Authorisation are set out in the [Avoid Double Claiming](#) document (Sections 2.2.2-2.2.4, p. 12)
2. Specific templates of Letter of Authorisation for CORSIA and Article 6 are provided as attachments to this application. [Attachments 14 and 15]

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):

As outlined in our response to Question 2, Equitable Earth relies on Corresponding Adjustments (CAs) to appropriately account for the ECUs used by operators under CORSIA under the host country. To ensure these are legally and technically enforceable, Equitable Earth has procedures requiring that the Host Country’s Letter of Authorisation (LoA) explicitly confirms these approaches.

a) Equitable Earth requires that the host country explicitly confirms its chosen accounting approach by defining the ‘first transfer’ condition in the Letter of Authorisation (LoA). This ensures that the host country and Equitable

Earth are in agreement on whether the CA is triggered by the authorisation, issuance, or retirement of the units.

b) Equitable Earth requires that the LoA describe the specific institutional steps the country will take to prevent double-claiming. This includes a formal declaration that the country will not use the project's removals or reductions to track its own NDC and a commitment to report the adjustments in its biennial transparency reports to the UNFCCC. Additionally, Equitable Earth requires host countries to commit to specific reporting steps, including the submission of regular information to the UNFCCC Article 6 database. To support this, Equitable Earth publishes annual reports detailing issued and adjusted volumes, which are shared with the host country's Focal Point and ICAO to facilitate the reconciliation of accounts.

Supporting Evidence

The full procedures regarding Letter of Authorisation are set out in the [Avoiding Double Claiming](#) document (Sections 2.2.2 -2.2.4, p. 12). Specific citations are as follows:

1. 'The LoA issued by the UNFCCC National Focal Point must explicitly: [...] define the 'first transfer' condition for applying a corresponding adjustment, clarifying whether this refers to authorisation, issuance, or the retirement or cancellation of the [ECUs]' ([Avoiding Double Claiming](#), v1.2, Section 2.2.3.5, p. 5)
2. 'The LoA [...] must explicitly: [...] Declare that the country will not use net GHG removals of the project to track progress towards, or to demonstrate achievement of, its NDCs [...] by applying relevant CAs in the country's biennial transparency reports' ([Avoiding Double Claiming](#), v1.2, Section 2.2.3.4, p. 5)
3. 'Equitable Earth must publish reports detailing: [...] The quantity of Article 6 or CORSIA-eligible [ECUs] for which countries have applied a CA in the calendar year [...] The reports must be publicly shared on the Equitable Earth Registry and submitted to UNFCCC Focal Points [...] and relevant organisations (e.g., ICAO)' ([Avoiding Double Claiming](#), v1.2, Sections 2.3.3 and 2.3.5, p. 8)

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

N/A

Q6. Please provide any additional information about the programme's measures to require and demonstrate that host countries of emissions reduction activities agree to account for any offset units issued as a result of those activities, such that double claiming does not occur between the airline and the host country of the emissions reduction activity.

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

Equitable Earth considers the multi-layered framework of Letters of Authorisation (LoAs), technical Registry triggers, and mandatory UNFCCC reporting (as detailed in the preceding responses) to be the comprehensive and definitive set of measures required to ensure host country accounting and prevent double claiming between the airline and the host country.

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 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 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):

While Equitable Earth does not currently maintain a formal public-facing repository of national government accounting decisions or require re-uploading of revised physical attestations when host country decisions change, the Programme has measures in place to ensure accuracy with latest policies and avoid double-claiming. Equitable Earth ensures that information regarding host country accounting is maintained and accurate by cross-referencing Registry data with official national reporting.

Equitable Earth does not currently have a formal requirement to re-upload revised physical attestations should a host country update its national accounting decisions or compliance periods during the unit lifecycle; however, the Programme employs an active maintenance and verification cycle through its reporting procedures.

Equitable Earth proactively collects evidence from official host country reports submitted to the UNFCCC, such as Biennial Transparency Reports, to verify the correct and current implementation of Corresponding Adjustments (CAs). This process allows the Programme to detect if a host country has updated its national accounting decisions, shifted its compliance reporting, or changed its ‘first transfer’ definition after the initial LoA was issued.

See planned/forthcoming changes below for more detail on how Equitable Earth will come into conformance with these criteria.

Supporting Evidence

1. ‘Equitable Earth must proactively collect evidence to verify the correct implementation of CAs by a host country. This evidence is obtained from host country reports submitted to the UNFCCC’ ([Avoiding Double Claiming](#), v1.2, Section 2.3.2, p. 8)

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

By Q4 2026, we will introduce a ‘Policy’ section on the Equitable Earth website for international compliance markets. This section will be specifically designed for ‘active’ projects intended for use by CORSIA buyers or under Article 6 of the Paris Agreement. In these specific cases, Equitable Earth will obtain and publish the relevant national government decisions, decrees, or regulatory frameworks that govern their accounting for mitigation purposes.

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 generated by the emissions unit programme (e.g., results from the comparison)?	<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):

Equitable Earth has established formal procedures to cross-reference national emissions reports against Programme data to ensure accounting integrity.

a) Equitable Earth proactively collects evidence by monitoring host country reports submitted to the UNFCCC (such as biennial transparency reports). This evidence is compared against the volumes of eligible units issued by the Programme to verify that the host country is fulfilling its attestation to apply CAs.

b) (i) Accounting Information: The Programme has established formal procedures to compare host country accounting for authorised emissions units in national emissions reports against the volumes of eligible units issued by the Programme and used under CORSIA, where the host country has attested its intention not to double claim in full alignment with Section IV of Annex I to Decision 2/CMA.3.

(ii) Timing and Processes: The comparison process is conducted annually, with results published within six months following the close of the calendar year. The Programme uses unique serial numbers or specific LoA references to reconcile its internal data with the host country's national reporting.

(iii) Publication of Results: Equitable Earth is required to publish annual reports detailing the quantities issued, retired, and adjusted, as well as any units subject to double-claiming. These reports are made publicly available on the Registry and submitted directly to UNFCCC Focal Points and relevant organisations such as ICAO.

Supporting Evidence

The full procedures regarding Equitable Earth monitoring and reporting on CA are set out in the [Avoiding Double Claiming](#) document (Sections 2.3.2-2.2.5, p. 8). Specific citations are as follows:

1. 'Equitable Earth must publish reports detailing: [...] The quantity of Article 6 or CORSIA-eligible [ECUs] for which countries have applied a CA in the calendar year' ([Avoiding Double Claiming](#), v1.2, Section 2.3.3, p.

8)

2. 'The reports must be publicly shared on the Equitable Earth Registry and submitted to UNFCCC Focal Points [...] and relevant organisations (e.g., ICAO) within six months following the close of the calendar year' ([Avoiding Double Claiming](#), v1.2, Section 2.3.5, p. 8)

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

N/A

<p>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>)</p>	<p><input checked="" type="checkbox"/> YES</p>
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Summarize and provide evidence of the policies and procedures referred to above:

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

Equitable Earth is both willing and able to report performance information to ICAO's relevant bodies. The Programme's internal procedures are specifically designed to ensure that material instances of double-claiming and changes in host country status are documented.

As part of its mandatory transparency framework, Equitable Earth publishes annual reports that identify any units subject to double-claiming within a calendar year. These reports, which must be submitted to ICAO within six months of the year's end, serve as the primary mechanism for communicating material instances of non-compliance ([Avoiding Double Claiming](#), v1.2, Section 2.3.5, p. 8).

Furthermore, because Equitable Earth proactively monitors host country reports to the UNFCCC, it is equipped to provide ICAO with updates regarding changes to the scale or scope of host country attestations and any necessary adjustments to the Programme's own mitigation measures.

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

N/A

<p>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>)</p>	<p><input checked="" type="checkbox"/> YES</p>
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Summarize and provide evidence of the policies and procedures referred to above:

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

Equitable Earth has established a rigorous, multi-tiered framework to reconcile and compensate for double-claimed mitigation outcomes.

All projects must attach a legally binding arbitration mechanism to the Letter of Authorisation (LoA) to resolve disputes regarding the revocation or failure of Corresponding Adjustments (CAs). This mechanism ensures there is a clear legal pathway to hold the host country accountable for the execution of the LoA.

To mitigate the financial risk of double-claiming, all CORSIA-eligible projects must contract a pre-approved insurance provider (e.g., MIGA, Kita). The insurance is required to either replace the double-counted units with an equivalent volume or provide financial compensation for the procurement of replacement units.

In the event of a double-claim (i.e., a CA revocation, or a failure to report to the UNFCCC within one year) the Programme triggers a strict remedy procedure:

1. Suspension: Project eligibility for CORSIA is immediately revoked.
2. Mandatory compensation: The developer must implement a compensation plan to retire an equivalent volume of CORSIA-eligible units within a maximum of three years.
3. Re-eligibility: Eligibility is only restored once a new LoA is signed and the compensation (retirement of units) is completed.

Supporting Evidence

The full procedures regarding Arbitration Mechanism and Rectification of Double-Claiming are set out in the [Avoiding Double Claiming](#) document (Sections 2.2.5-2.2.13 and 2.4, pp. 6-7 and 9-10). Specific citations are as follows:

1. 'Projects must establish an arbitration mechanism to resolve disputes between the developer and the host country regarding the revocation of a CA' ([Avoiding Double Claiming](#), v1.2, Section 2.2.5, p. 6)
2. 'All projects [...] must contract a pre-approved insurance provider to mitigate the risk of double claiming [...] The insurance must: Replace an equivalent volume [...] OR Financially compensate for the procurement' ([Avoiding Double Claiming](#), v1.2, Sections 2.2.12 & 2.2.13, p. 7)
3. 'Any double-claimed units that have not received a CA must be compensated with a volume of eligible units equal to the number of units double-claimed by the host country' ([Avoiding Double Claiming](#), v1.2, Section 2.4.1, p. 9)

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?

N/A

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:

Thibault Sorret

9/3/2026

Full name of Programme Representative (*Print*)

Date signed (*Print*)

Assinado por:

412EF5C10FE9436...

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



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 I
- Sheet B) List of all methodologies / protocols that support activities described under Sheet A

Emissions Unit Programme Registry Attestation

(Version 3, January 2023)

PART A. Applicability and Instructions

1. Relevance and definitions:

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

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

1.1.2. *CORSIA Eligible Emissions Unit Programme-designated registry:* registry designated by a CORSIA Eligible Emissions Unit Programme to provide its registry services and approved by the ICAO Council as reflected in the programme's listing contained in the ICAO Document titled "*CORSIA Eligible Emissions Units*".

1.1.3. *Material change:* any update to the procedures of an emissions unit programme or its designated registry that would alter the functions that are addressed in the Emissions Unit Criteria (EUC), related guidelines, or the contents of this attestation. This includes changes that would alter responses to questions in the application form that the programme has submitted to the ICAO Secretariat or contradict the confirmation of the registry's adherence to the requirements contained in this attestation.

1.1.4. *Cancel:* the permanent removal and single use of a CORSIA Eligible Emissions Unit within a CORSIA Eligible Emissions Unit Programme designated registry such that the same emissions unit may not be used more than once. This is sometimes also referred to as "retirement", "cancelled", "cancelling" or "cancellation".

1.1.5. *Business day:* defined by the CORSIA Eligible Emissions Unit Programme registry when responding to formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units.

1.2. References to "Annex 16, Volume IV" throughout this document refer to Annex 16 to the Convention on International Civil Aviation — *Environmental Protection*, Volume IV — *Carbon Offsetting and reduction Scheme for International Aviation (CORSIA)*, containing the Standards and Recommended Practices (SARPs) for CORSIA implementation. Reference to "ETM, Volume IV" throughout this document refer to Environmental Technical Manual (Doc 9501), Volume IV — *Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)*, containing the guidance on the process to implement CORSIA SARPs.

2. Programme - registry relationship:

2.1. The ICAO Council's Technical Advisory Body (TAB) conducts its assessment of emissions unit programme eligibility including an assessment of the programme's provisions and procedures governing the programme registry, as represented by the programme. The ICAO Council determines CORSIA eligible emissions units upon recommendations by TAB and

consistent with the EUC. The programme registry is not separately or independently considered throughout this process. The TAB may periodically review and report to the ICAO Council regarding the continued consistency of programme's registry and its administration with terms contained in this document's Part B.

- 2.2.** The provision of registry services under the CORSIA by a CORSIA Eligible Emissions Unit Programme registry is fully subject to the terms, conditions and limitations to the programme's scope of eligibility. Such terms include, *inter alia*, the programme's commitment to administer any and all provisions and procedures governing the programme registry in the manner represented by the programme in the application form and additional information provided to TAB during the assessment process.
 - 2.3.** A CORSIA Eligible Emissions Unit Programme registry can provide registry services to aeroplane operators prior to the programme's and programme registry's demonstration of the registry's consistency with the registry requirements contained in this attestation. However, the programme registry can only claim to support and can only provide for aeroplane operators to fulfill the provisions in Annex 16, Volume IV and ETM, Volume IV involving emissions unit cancellation-, reporting-, and verification-related actions after its consistency with the registry requirements contained in this attestation is demonstrated by the programme in accordance with Part A, Paragraph 3 of this document, and the signed attestation is published on the CORSIA website in addition to the ICAO document "*CORSIA Eligible Emissions Units*".
- 3. Submitting an "*Emissions Unit Programme Registry Attestation*":**
- 3.1.** Both the administrator or authorized representative ("Programme Representative") of an emissions unit programme ("Programme"), and the administrator or authorized representative ("Registry Representative") of the registry designated by the Programme ("Programme Registry") will review and attest to their acceptance (as signed in Section 8 of this attestation) of all terms contained herein.
 - 3.2.** The Programme will electronically submit to the ICAO Secretariat a unique, dual-signed attestation for each and every Programme Registry that will provide its registry services to the Programme under the CORSIA:

 - 3.2.1.** If the Programme is determined to be eligible by a decision of the ICAO Council taken in 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than one year after the Programme is determined to be eligible by the ICAO Council.
 - 3.2.2.** From 2021, the Programme should submit the signed attestation(s) to the ICAO Secretariat at the time of applying for assessment by the TAB. If the Programme is determined to be eligible by a decision of the ICAO Council after 31 December 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than 180 days after the Programme is determined to be eligible by the ICAO Council.
 - 3.3.** As soon as possible upon receiving a signed attestation from the Programme, the ICAO

Secretariat will:

3.3.1.Forward the signed attestation to the TAB; and

3.3.2.If the Programme is determined to be eligible by a decision of the ICAO Council, publicly post the signed attestation on the CORSIA website in addition to the ICAO document "*CORSIA Eligible Emissions Units*".

PART B: Emissions Unit Programme Registry Attestation

- 4. Programme application materials.** As the Registry Representative, I certify items 4.1 to 4.4:
- 4.1.** I have read and fully comprehend the following information:
 - 4.1.1.** The instructions and terms of this attestation;
 - 4.1.2.** The contents of the ICAO document “*CORSIA Emissions Unit Eligibility Criteria*”;
 - 4.1.3.** The contents of the most recent version of the application form that the Programme has provided to the ICAO Secretariat; and
 - 4.1.4.** The terms, conditions and limitations to the Programme’s scope of eligibility and further action(s) requested to the Programme by the ICAO Council, as presented to the Programme upon relevant decision of the ICAO Council on the Programme’s eligibility¹ for the 2024-2026 compliance period (First Phase).
 - 4.2.** The Programme’s representation of its provisions and procedures governing the Programme Registry, and of Programme Registry functionality, as contained in the most recent version of the application form that the Programme has provided to the ICAO Secretariat, is true, accurate, and complete, to the best of my knowledge;
 - 4.3.** The Programme Registry will notify the Programme of any material changes to the Programme Registry, to enable the Programme to maintain consistency with relevant criteria and guidelines throughout its assessment by TAB and up to an eligibility decision by the ICAO Council; and, if applicable, continuing on from the effective date of an affirmative eligibility decision by the ICAO Council, the Programme Registry will notify the Programme of any material changes to the Programme Registry, such that the Programme can maintain consistency with relevant criteria and guidelines;
 - 4.4.** The Programme Registry and Registry Representative will not publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme, the Programme Registry, and/or the ICAO Secretariat, related to the status of the Programme’s provision of programme and registry services under the CORSIA, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.
- 5. Scope of Programme responsibilities under the CORSIA.** As the Registry Representative, I acknowledge items 5.1 to 5.2:
- 5.1.** The scope of the Programme assessment by the TAB, through which the TAB will develop recommendations on the list of eligible emissions unit programmes (and potentially project types) for use under the CORSIA, which will then be considered by the ICAO Council for an eligibility decision, including the Programme’s responsibilities throughout this process; and

¹ Only applicable when the Programme submits the signed “*Emissions Unit Programme Registry Attestation*” to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

- 5.2. The scope and limitations of the ICAO Secretariat's responsibilities related to the assessment process.
6. **Programme - Registry relationship.** As the Registry Representative, I understand and accept items 6.1 to 6.2:
- 6.1. The Programme Registry's provision of registry services under the CORSIA is subject to the terms, conditions and limitations to the Programme's scope of eligibility, as presented to the Programme upon relevant decision of the ICAO Council on the Programme's eligibility; and
- 6.2. Only after the Programme and the ICAO Secretariat have completed all steps in Part A, Section 3 of this attestation, can the Programme Registry facilitate and identify emissions unit cancellations specifically for CORSIA use, and support any related reporting and verification activities. The Programme Registry will not promote itself as being capable of providing registry services for the described purpose until such time.
7. **Scope of Programme Registry responsibilities under the CORSIA.** As the Registry Representative, I certify items 7.1 to 7.12:
- 7.1. The Programme Registry is capable of fully meeting the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place:
- 7.1.1. In the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat; and
- 7.1.2. As acknowledged by the Programme in the signed "Programme acceptance to terms of eligibility for inclusion in the ICAO document "*CORSIA Eligible Emissions Units*"².
- 7.2. The Programme Registry will not deny a CORSIA participant's request for a registry account solely on the basis of the country in which the requestor is headquartered or based;
- 7.3. The Programme Registry will identify (in the case of applicants to be assessed to determine their eligibility) / identifies (when the Programme is determined to be eligible by a decision of the ICAO Council) CORSIA Eligible Emissions Units as defined in the ICAO document "*CORSIA Eligible Emissions Units*"³. This will be/is done consistent with the capabilities described by the Programme in its communications with ICAO, and any further requirements decided by the ICAO Council for CORSIA Eligible Emissions Unit Programme-designated Registry.
- 7.4. The Programme Registry will, upon request of the CORSIA participant account holder or participant's designee, designate the participant's cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle;

² Only applicable when the Programme submits the signed "*Emissions Unit Programme Registry Attestation*" to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

³ As prescribed in the ICAO Document "*CORSIA Eligible Emissions Units*", the programme must provide for and implement its registry system to identify its CORSIA eligible emissions units as defined in the document.

- 7.5. The Programme Registry will, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry's public website the account owners cancellations of CORSIA Eligible Emission Units as instructed. Such cancellation information will include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV;
- 7.6. The Programme Registry will, upon request of the CORSIA participant account holder or participant's designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV;
- 7.7. The Programme Registry will maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants' designees, and transaction events carried out by a user; and disclose documentation of such practices upon request. The Programme Registry will utilize appropriate method(s) to authenticate the identity of each user accessing an account; grant each user access only to the information and functions that a user is entitled to; and utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user. Such security features will meet and be periodically updated in accordance with industry best practice;
- 7.8. The Programme Registry will, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the CORSIA participant account holder or their designee, and notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme's application form;
- 7.9. The Programme Registry will ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV. Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors;
- 7.10. The Programme Registry will ensure that all cancellation information on its website is presented in a user-friendly format; is available at no cost and with no credentials required; is capable of being searched based on data fields; and can be downloaded in a machine-readable format, e.g., .xlsx;
- 7.11. The Programme Registry will retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible; and consistent with the Programme's long-term planning, including plans for possible dissolution;
- 7.12. The Programme Registry will append a document to the end of the signed attestation describing how it will ensure its ability to implement the requirements of this document. This will include references to existing registry functionalities that already meet the

requirements of this document and/or description of business practices and procedures that ensure the Programme Registry's ability to implement the requirements in this document prior to identifying any emissions unit cancellations specifically for CORSIA use and supporting any related reporting and verification activities.

8. Accuracy and completeness of information. The signatures below certify that the information provided is true and correct in all material respects on the date as of which such information is dated or certified and does not omit any material fact necessary in order to make such information not misleading. Representatives are duly authorized for official correspondence on behalf of their organization.

Assinado por:

412EF5C10FE9436...

Programme Representative Signature
Thibault Sorret

Programme Representative Name

Equitable Earth

Programme Name
9/3/2026

Date

Signed by:

0GB035EB62EA4F1...

Registry Representative Signature
Hannah Robinson

Registry Representative Name

Equitable Earth Registry

Registry Name
9/3/2026

Date

Instructions for Registry Representative: Please append a document on the next page of this attestation describing your Registry's ability to implement the requirements of this document, including references to existing registry functionalities that meet the requirements of this document and/or description of business practices and procedures that ensure the Programme Registry's ability to implement the requirements of this document prior to identifying any emissions unit cancellations specifically for CORSIA use and supporting any related reporting and verification activities.

ATTACHMENT A: PROGRAMME REGISTRY ATTESTATION DISCLOSURE FORM

PART 1: INSTRUCTIONS FOR REGISTRY REPRESENTATIVE

The following information request corresponds to the registry representative's certification of its adherence to items 7.1 to 7.11 of the *Emissions Unit Programme Registry Attestation* "Scope of Programme Registry responsibilities under the CORSIA".

In accordance with item 7.12 of the *Emissions Unit Programme Registry Attestation*, registry administrators are to complete and append this form to the signed *Attestation* describing how the Registry will ensure its ability to implement the requirements of the *Attestation*. This includes references to existing registry functionalities that already meet the requirements of the *Attestation* and/or descriptions of business practices and procedures that ensure the Programme Registry's ability to implement the requirements in the *Attestation*.

For further guidance regarding the format and approaches for providing summary information and evidence of system functionalities and/or procedures in this form, refer to instructions for "**Form Completion**" in the *Application Form for Emissions Unit Programmes*⁴.

PART 2: PROGRAMME AND REGISTRY REPRESENTATIVE INFORMATION

1. Programme Representative Information

A. Programme Information

Programme name: [Equitable Earth](#)

Administering Organization⁵: [Equitable Earth \(formerly ERS - The Ecosystem Restoration Standard\)](#)

Official mailing address: [25 Rue Frémicourt, 75015, Paris, France](#)

Telephone #: [Available upon request](#)

Official web address: <https://www.eq-earth.com/>

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

Full name and title: [Hannah Robinson, Director of the Secretariat](#)

Employer / Company (*if not programme*):

E-mail address: h.robinson@eq-earth.com

Telephone #: [Available upon request](#)

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

Full name and title: [Thibault Sorret, CEO](#)

Employer / Company (*if not Programme*):

⁴ <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

⁵ **Please complete**, even if the name of the business, government agency, organization, or other entity that administers the Emissions Unit Programme is the same as "*Programme Name*".

E-mail address: t.sorret@eq-earth.com

Telephone #: Available upon request

2. Registry Representative Information⁶

A. Registry Information

Registry / system name: [Equitable Earth Registry](#)

Administering Organization: [Equitable Earth](#)

Official mailing address: [25 Rue Frémicourt, 75015, Paris, France](#)

Telephone #: Available upon request

Official web address: <https://registry.eq-earth.com/home>

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

Full name and title: [Hannah Robinson, Director of the Secretariat](#)

Employer / Company (*if not Registry Administering Organization*):

E-mail address: h.robinson@eq-earth.com

Telephone #: Available upon request

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

Full name and title: [Thibault Sorret, CEO](#)

Employer / Company (*if not Registry Administering Organization*):

E-mail address: t.sorret@eq-earth.com

Telephone #: Available upon request

⁶ **Please complete this section**, even if the business, government agency, organization, or other entity that administers the Emissions Unit Programme Registry is the same as the organization described in **Part 2. “1. Programme Representative Information”**.

PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES

	<p>Does the Programme Registry fully meet the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place in the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat and, if applicable⁷, as acknowledged by the Programme in the signed “Programme acceptance to terms of eligibility for inclusion in the ICAO document “<i>CORSIA Eligible Emissions Units</i>”?”</p>	<p><input checked="" type="checkbox"/> YES</p>
<p>7.1</p>	<p>Describe how the Registry ensures its ability to implement these provisions:</p> <p>Equitable Earth confirms that the Equitable Earth Registry meets the objectives of all provisions and procedures as described and presented to the ICAO Secretariat in the Application Form. In particular, Equitable Earth has in place procedures to ensure that:</p> <p>a) Units are tracked (Registry Procedures, v1.2, Section 5, pp. 20-22)</p> <p>b) Units are individually identified through serial numbers (Registry Procedures, v1.2, Section 5.2.2, pp. 20-21)</p> <p>c) The Registry is secure with robust security provisions in place (Registry Procedures, v1.2, Section 7, pp. 23-27)</p> <p>d) Units have clearly identified owners or holders (Registry Procedures, v1.2, Section 5.1.1, p. 20)</p> <p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> <p>Please see the references to the Registry Procedures above, and the Equitable Earth Registry, where all projects, units, and underlying and supporting data are publicly available.</p>	

	<p>Will the Programme Registry ensure that a CORSIA participant’s request for a registry account will not be denied solely on the basis of the country in which the requestor is headquartered or based?</p>	<p><input checked="" type="checkbox"/> YES</p>
<p>7.2</p>	<p>Describe how the Registry does or will implement this provision:</p> <p>In order to open an account on the Equitable Earth Registry, entities must undergo a comprehensive Know-Your-Customer (KYC) assessment, which includes an Anti-Money Laundering (AML) and Countering the Financing of Terrorism (CTF) risk analysis, conflict of interest, and anti-corruption risk assessment. Project developers undergo a full due diligence process conducted by Equitable Earth in order to open an account. All entities must accept the legally binding Registry Terms & Conditions at the time of account creation.</p>	

⁷ Only applicable when the Programme submits the signed “*Emissions Unit Programme Registry Attestation*” to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

	<p>While a participant’s request for an account will not be denied solely on the basis of the country in which the requestor is headquartered or based, entities designated at the highest alert level due to sanctions, economic or trade restrictions, convictions, or fraud, among other things, may not be permitted to open an account.</p>
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>
	<p>More information is available in the Equitable Earth Registry Procedures, Anti-Fraud Policy, and Registry Terms & Conditions (currently being revised).</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 “<i>CORSIA Eligible Emissions Units</i>”?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implements this provision:</p>	
	<p>Equitable Earth confirms that the Registry includes the capability to transparently classify eligible units with CORSIA labels.</p>	
7.3	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>	
	<p>Units meeting the eligibility requirements for CORSIA are labelled as such. Labels are reflected in the data warehouse views, as set out in the Equitable Earth Registry Procedures (Section 5.4.1, p. 21). Attached screenshots from the Equitable Earth Registry data warehouse view demonstrate the functionality enabling the transparent designation and identification of emission units deemed ICAO/CORSIA eligible [CONFIDENTIAL, Attachments 7, 8, and 9].</p>	

	<p>Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, designate the participant’s cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle?</p>	<input checked="" type="checkbox"/> YES
7.4	<p>Describe how the Registry does or will implement these provisions:</p>	
	<p>Equitable Earth confirms that it will designate an account holder’s cancellation or retirement of emission units eligible under CORSIA as such, including by compliance cycle, upon request. Machine-readable reports on cancelled or retired units are available for download from the Equitable Earth Registry, and contain discrete information fields, such as unit quantity, unit type, methodology, vintage, and serial number. Retirement date is currently available in the public</p>	

<p>machine-readable report, but cancellation date is not. The latter will be made available in the same format as the retirement date upon approval of the Equitable Earth Programme by ICAO.</p> <p>Other data, including the host country and start date of the activity’s first crediting period are available on the project page on the Equitable Earth Registry. The CORSIA compliance period(s) or cycle(s) for which each batch of units is eligible is not currently available on the project page or as a discrete data field in downloadable reports, but will be made available upon approval of the Equitable Earth Programme by ICAO.</p>
<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>
<p>Detailed requirements and procedures for unit cancellation and retirement can be found in Sections 4.7 and 4.8, respectively, in the Equitable Earth Registry Procedures document. Note that these procedures can be revised and further specified upon approval of the Equitable Earth Programme by ICAO. Attached screenshots from the Equitable Earth Registry data warehouse view demonstrate the functionality enabling the transparent designation and identification of emission units deemed ICAO/CORSIA eligible [CONFIDENTIAL, Attachments 7, 8, and 9].</p>

7.5	<p>a. Will the Programme Registry, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry’s public website the account owner’s cancellations of CORSIA Eligible Emission Units as instructed.</p>	<input checked="" type="checkbox"/> YES
	<p>b. Will such cancellation information (row a) include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implement these provisions:</p>	
	<p>Equitable Earth confirms that all eligible units will be cancelled or retired within 1-3 business days of receipt of formal instruction from a duly authorised account holder. After cancellation or retirement, the Equitable Earth Registry will publicly display all relevant and required cancellation data via reports.</p>	
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>	
	<p>Detailed requirements and procedures for unit cancellation and retirement can be found in Sections 4.7 and 4.8, respectively, in the Equitable Earth Registry Procedures document. Note that these procedures can be revised and further specified upon approval of the Equitable Earth Programme by ICAO.</p>	

7.6	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?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement this provision:	
	Machine-readable reports on cancelled or retired units are available for download from the Equitable Earth Registry by participants.	
	Some data, including the host country, start date of the activity’s first crediting period are available on the project page on the Equitable Earth Registry. The CORSIA compliance period(s) for which each batch of units is eligible is not currently available on the project page or as a discrete data field in the report, but this, along with any other required data, will be made available upon approval of the Equitable Earth Programme by ICAO.	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
Screenshots [CONFIDENTIAL, Attachments 11a, 11b, and 12] show machine-readable reports on cancelled and retired units and project pages on the Equitable Earth Registry that include the required data fields.		

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
	Describe how the Registry implements each provision in rows a – f:	
a) The Equitable Earth Registry has robust security provisions in place, including policies and procedures for disaster recovery, network, server, database, application, and end-user security,		

	<p>data breaches, and ongoing maintenance of software and hardware. These practices ensure the integrity and security of CORSIA participant registry data and transaction events.</p> <p>b) Yes. The documentation of all security practices is publicly available in the Equitable Earth Registry Procedures document. Additional information may be provided to users upon request.</p> <p>c) In order to open an account on the Equitable Earth Registry, entities must undergo a comprehensive Know-Your-Customer (KYC) assessment, which includes an Anti-Money Laundering (AML) and Countering the Financing of Terrorism (CTF) risk analysis, conflict of interest, and anti-corruption risk assessment. Project developers undergo a full due diligence process conducted by Equitable Earth in order to open an account. All entities must accept the legally binding Registry Terms & Conditions at the time of account creation. Once the account is opened, a login name and password must be used to authenticate each user. Additionally, multi-factor authentication is available. After the username and password are authenticated and the second-factor authentication is completed, the user gains access to the application’s home page.</p> <p>d) In the Equitable Earth Registry, each user is assigned a role. The role grants the user access to a set of modules and also dictates specific data records that the user is entitled to have access to. Further information about roles and permissions is set out in Section 3.2 of the Registry Procedures.</p> <p>e) The Equitable Earth Registry offers distinct user roles, each with specific permissions and responsibilities. These roles are built into the technical specifics of the Equitable Earth Registry and cannot be bypassed. The Registry is designed to offer clear, step-by-step prompts for users managing project records and initiating transactions. In addition, only Equitable Earth Secretariat users have the authority to issue units. Such transfers must be authorised by the developer (Registry Procedures, Section 4.6).</p> <p>f) The Equitable Earth Registry undergoes periodic audits to ensure the registry provider (Xpansiv, formerly APX) conforms to Trust Services Principles and Criteria for Security, Availability and Processing Integrity by the American Institute of Certified Public Accountants (AICPA). The completion of this audit provides additional assurance that the technology provider designs and implements services according to the highest standards to protect the availability of the Equitable Earth Registry and execution of internal processes.</p>
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>
	<p>The detailed procedures related to Registry security practices are set out in the Equitable Earth Registry Procedures document and the contract with the Registry provider [CONFIDENTIAL, Attachment 10].</p>

<p>7.8</p>	<p>a. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the CORSIA participant account holder or their designee?</p>	<p><input checked="" type="checkbox"/> YES</p>
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<p>b. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme’s application form?</p>	<input checked="" type="checkbox"/> YES
<p>Describe how the Registry does or will implement each provision in rows a and b:</p>	
<p>a) - b) In the event of a data breach identified by Equitable Earth or by the Registry provider, Xpansiv, Equitable Earth communicates, via email and within 48 hours of notice, all impacted Registry account holders and the ICAO Secretariat.</p>	
<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>	
<p>The detailed procedures related to data or security breaches are set out in Section 7.9 of the Equitable Earth Registry Procedures document and the contract with the Registry provider [CONFIDENTIAL, Attachment 10].</p>	

<p>Does the Programme Registry ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV⁸?</p>	<input checked="" type="checkbox"/> YES
<p>Describe how the Registry implements these provisions:</p>	
<p>The Equitable Earth Secretariat and Registry Administrators have the authority to cancel units in the Equitable Earth Registry. Once cancelled, units can no longer be transferred or retired.</p>	
<p>7.9</p>	<p>In order to retire units, account holders must select the reason for retirement (e.g., compensation claim, contribution claim) and, once retired, units are permanently out of circulation. Units retired on the Equitable Earth Registry can no longer be transferred, cancelled, or transacted.</p>
<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>	
<p>Detailed requirements and procedures for unit cancellation and retirement can be found in Sections 4.7 and 4.8, respectively, in the Equitable Earth Registry Procedures document.</p>	

<p>7.10</p>	<p>a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format?</p>	<input checked="" type="checkbox"/> YES
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⁸ Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors.

	b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required?	<input checked="" type="checkbox"/> YES
	c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields?	<input checked="" type="checkbox"/> YES
	d. Does the Programme Registry ensure that all cancellation information on its website can be downloaded in a machine-readable format, e.g., .xlsx?	<input checked="" type="checkbox"/> YES
	Describe how the Registry implements each provision in rows a – d:	
	<p>a) The Equitable Earth Registry publicly displays all project- and unit-related information in a user-friendly format.</p> <p>b) - d) Users and members of the public may access information on every batch of cancelled or retired units by accessing the ‘Public Cancellations’ or ‘Public Retirements’ reports via the Registry homepage. These reports are searchable based on data fields, and can also be downloaded as machine-readable files (.csv), at no cost and with no login credentials required.</p>	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
	All evidence of functionality is available on the Equitable Earth Registry . Please also see the links included in a) - d) above, and the Registry Procedures document, which sets out all requirements and procedures related to Registry operations.	

7.11	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?	<input checked="" type="checkbox"/> YES
	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?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement each provision in rows a and b:	
	<p>a) Equitable Earth retains all documents and data relevant to any project on the Equitable Earth Registry. This includes data on issued, retired, and/or cancelled units, and documents and data relevant to CORSIA Eligible Emissions Units. The documents and data are permanently stored, and therefore available for at least three years beyond the end date of the latest compliance period.</p> <p>b) Yes. All documents and data relevant to CORSIA Eligible Emissions Units and cancellations will be retained should the Programme no longer be able to operate in its current form. In such circumstances, documents and data will be transferred to a successor or otherwise maintained. More details are available in the Equitable Earth’s Wind Down Policy [CONFIDENTIAL, Attachment 4].</p>	

	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>
	<p>Individual project pages are available on the Equitable Earth Registry here (see one example here). The publicly available pages include project data, documentation, and information about issued credits.</p>