

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

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

(Version 2, January 2026)

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SECTION I: ABOUT THE ASSESSMENT OF APPLICATIONS

Background

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

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

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

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

About this form

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION II: INSTRUCTIONS

Submission and contacts

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

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

Form basis and cross-references

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

Application Form completion

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

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

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

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

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

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

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

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

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

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

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

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

Scope of application

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

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

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

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

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

Treatment of EUC-relevant programme procedures at the methodology level

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

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

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

“Linked” certification schemes

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

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

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

Disclosure of programme application forms and public comments

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

The public will be invited to submit comments on the information submitted, including regarding consistency with the emissions unit criteria (EUC), through the ICAO CORSIA website, for consideration by the TAB in its assessment. All public comments that meet the submission guidelines are published as received and Programme responses to public comments are not published on the ICAO website.

SECTION III: APPLICATION FORM

General information

A. Programme Information

Programme name: [Global C-Sink Standards](#)
Administering Organization¹¹: [Carbon Standards International AG](#)
Official mailing address: service@carbon-standards.com
Telephone #: [0041 \(0\)625521090](tel:0041(0)625521090)
Official web address: www.carbon-standards.com

B. Programme Administrator Information

Full name and title: [Ueli Steiner, CEO](#)
Employer / Company (*if not programme*): [E-mail address: service@carbon-standards.com](#) Telephone #: [0041 \(0\)625521090](tel:0041(0)625521090)
E-mail address: service@carbon-standards.com Telephone #: [0041 \(0\)625521090](tel:0041(0)625521090)

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

Full name and title: [Nicole Sozzi \(Deputy of CEO\), Patrizia Pschera, Matthias Matzenberger](#)
Employer / Company (*if not Programme*): [Carbon Standards International AG](#)
E-mail address: service@carbon-standards.com Telephone #: [0041 \(0\)625521090](tel:0041(0)625521090)

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: see [Carbon Standards | Team \(https://www.carbon-standards.com/en/team\)](https://www.carbon-standards.com/en/team)
Board of Directors: [Ueli Steiner \(President of the Board of Directors\), Hans-Peter Schmidt, Michael Stelzl;](#)

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

CEO: Ueli Steiner;

COO and Deputy of CEO: Nicole Sozzi

Management Board (MB): Ueli Steiner (CEO), Nicole Sozzi (COO and Deputy of CEO:), Matthias Matzenberger, Natalie Steiner, Patrizia Pschera, Dominic Hafner

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.

Organization chart: see "[REDACTED]
[REDACTED]) on the website.

The team is visible on the website: [Carbon Standards | Team \(https://www.carbon-standards.com/en/team\)](https://www.carbon-standards.com/en/team)

Relationship between the individuals listed in D and the program staff is visible in the 'Organizational Chart Carbon Standards internal' (4000245EN). This document is considered business confidential and is not publicly disclosed. It was shared as a separate attachment to this application.

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):

As described in Ch. 7.1.3 of the linked document "[Principles of Global C-Sink Standards](#)" that after successful verification, C-Sinks Units are issued and made visible in the Global Cink Registry, marked with the status “verified”. The issued C-Sink Unit visualizes the gross amount of CO2e removed with its persistence curve. This gives public the possibility to transparently see all aspects considered in issuing the C-Sink Unit. Each issued C-

Sink Unit has a unique identifier assigned. For every C-Sink Unit the required information must be uploaded to Global C-Sink Tool. This can be done either via Application Programming Interface (API) or by manual data entry. These data requirement ensure consistency, traceability, and completeness across all C-Sink Units submitted for verification and issuance. The following attributes are always public to support full traceability:

- C-Sink Unit ID
- Quantity of issued C-Sinks
- Supply chain emissions of the C-Sink Unit
- Date of sink establishment
- Issue date
- Standard
- Project name and Project ID
- Issuance date and sink establishment date
- Quantity of retired and transferred C-Sinks
- Type of sink matrix
- Public documentation (monitoring reports, annex to the monitoring report)

b.) All processes are available on the website, see links below.

c.) When C-sinks are issued to the First C-Sink Owner, the unit’s history is tracked and displayed in the [Global C-Sink Registry](#). The property aspects of the unit are defined in the Ch. 7.1.3. in the “[Principles of Global C-Sink Standards](#)”. Once a C-sink is retired, specific information is added to the unit in the Global C-Sink Registry as defined in Ch. 7.1.5. of the “[Principles of Global C-Sink Standards](#)”.

d.) All processes are available on the website, see links below
www.carbon-standards.com; ‘Principles of Global C-Sink Standards’, Ch. 7: <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

The "Principles of Global C-Sink Standards" is regularly updated to reflect the latest advancements in the sector and any changes in operations, procedures, or tools by CSI. Updates may be implemented based on findings from the accreditation process during Q2/Q3 2026.

Criterion: Programme governance

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

Provide evidence that this information is available to the public:

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

a.) As described in Ch. 4.5 of the linked document "Governance Rules of CSI", the CSI Management Board is responsible for the administration of the C-Sink program, including development and revision of standards and methodologies. The Lead of the Management Board has the CEO.

The "Governance Rules of CSI" are published on the website: <https://www.carbon-standards.com/docs/transfer/4000213EN.pdf>

b.)

The "Governance Rules of CSI" give clear indication about responsibilities, and decision competency among the different departments and committees. For the C-Sink Programm Carbon Standards International (CSI) ensures the environmental integrity, scientific quality, and market viability of its standards through a two-tier quality assurance system:

1. Board of Directors (BoD): This board is responsible for governance, integrity assurance, and veto right. The governance rules are publicly disclosed in the documents 'Governance Rules of Carbon Standards International AG':
<https://www.carbon-standards.com/docs/transfer/4000213EN.pdf>
2. Independent Expert Network: This network is responsible for technical and scientific review. Further details are available in the document 'Expert Network & Governance':
<https://www.carbon-standards.com/docs/transfer/4000086EN.pdf?t=135023>

Public consultations are integral component of the development and updates of standards and methodologies, see: 'Development and updates of standards and methodologies':
<https://www.carbon-standards.com/docs/transfer/4000105EN.pdf>.

The bodies mentioned can be found in the 'CSI Organizational Chart Internal' (4000245EN). Further details on the decision process are described in the internal documents 'Meeting rules for CSI' (4000219EN) and 'Internal Communication Guidelines CSI' (4000246EN). These three documents are business confidential and not publicly disclosed. They were shared as separate attachments to this application.

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

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

Carbon Standards International (CSI) has an up-to-date professional liability insurance policy exceeding the amount required. Policyholder is bio.inspecta AG; Carbon Standards International AG is co-insured company. The sum is: CHF 10'000'000.00. Please see page 7 and 8 of the copy.

A copy of that insurance policy was shared as a separate attachment to this application and is considered business confidential.

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

N/A

Q4. Can the programme demonstrate that it has been... (Paragraph 2.7.2)	
a) ...continuously governed for at least the last two years?	<input checked="" type="checkbox"/> YES
b) ...continuously operational ¹² for at least the last two years?	<input checked="" type="checkbox"/> YES

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

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

a.) Carbon Standards International was founded in 2021 and its development is documented in the "Annual Report" section, with reports available from 2021 onward (more than two years): [Carbon Standards | Company](https://www.carbon-standards.com/en/company), <https://www.carbon-standards.com/en/company>

Annual reports: 2021-2024:

[Annual Report 2021](#)

[Annual Report 2022](#)

[Annual Report 2023](#)

[Annual Report 2024](#)

b) We confirm that CSI has been continuously operational since 2021 to the present, and therefore since over two years. CSI published an annual report since 2021 (<https://www.carbon-standards.com/en/company>) to confirm its operationality and published during that time several standards and updates of those (<https://www.carbon-standards.com/en/standards>).

Global Artisan C-Sink: Version 1.0: 06. October 2022; Version 2.1: 25. March 2024; Version 2.1A: 15. June 2024

EBC C-Sink: Version 2.1_B: 1. February 2021

Global Biochar C-Sink: Version 3.2: 15. November 2025 (formerly known as EBC C-Sink)

Global Tree C-Sink: Version 1.0: 15. March 2024

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

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

The standards are updated periodically and next updates are planned for 2026.

Global Biochar C-Sink probably Q2 2026, Global Artisan C-Sink Q2/Q3 2026, Global Tree C-Sink Q3/Q4 2026

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.) Carbon Standards international is member of the well established EASY-CERT group. Additionally, our head office is in Switzerland, where companies are subject to strict financial supervision and regulatory oversight (see Ch. 3 of the linked document). This ensures that financial difficulties or management failures are likely to be identified at an early stage by independent third parties, who are authorised to demand corrective action where necessary. Furthermore, our program is embedded within the organization’s quality management structure, ensuring that all employees are trained and actively encouraged to identify and report potential risks at an early stage.

In addition, our business model is supported by robust, integrated IT tools and digital systems, providing operational transparency, traceability, and process security.

As a company operating in the field of climate standards and carbon removal, we also carry a strong intrinsic motivation to address sustainability, integrity, and long-term responsibility in all areas of our work.

Moreover, we maintain close, ongoing collaborations with leading scientific institutions and research organizations (e.g. Ithaka Institute), ensuring that our work is consistently aligned with the latest scientific developments and evidence-based practices.

a.) "Principles of Global C-Sink Standards"

<https://www.carbon-standards.com/docs/transfer/4000213EN.pdf>

b.) See "Dissolution program", 4000215EN, is considered business confidential and is not published on the website. It was shared as a separate attachment to this application.

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 ¹³ to... (<i>Paragraph 2.7.3</i>)	
a) ... prevent the programme administrators, staff, board members, and management from having financial, commercial or fiduciary conflicts of interest in the governance or provision of programme services?	<input checked="" type="checkbox"/> YES
b) ...ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated?	<input checked="" type="checkbox"/> YES

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

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

a) Carbon Standards International (CSI) has set up a system of impartiality and independence. The risks relating to impartiality are identified and where potential risks concerning impartiality are found, appropriate corrective measures are set out to ensure impartiality.

The document mentioned below describes the process and the requirements of impartiality and independence as well as the confidentiality and protection of data. The confidentiality and protection of data is a legal requirement, which is taken into consideration in contracts, terms and conditions and guidelines. The details are given in the individual contracts.

Impartiality plays an important role for CSI. Detailed measures to prevent conflict of interest are described in the mentioned document 'Ensuring Impartiality and Independence and Confidentiality', published on our website: <https://www.carbon-standards.com/docs/transfer/4000049EN.pdf>.

b) Where such conflicts arise, CSI implements appropriate measures to declare, address and isolate the situation and to resolve them. Such measures may include blocking the person for an individual operator/buyer or project. Please see chapter 8 and 9 in the mentioned document 'Ensuring Impartiality and Independence and Confidentiality', published on our website:

<https://www.carbon-standards.com/docs/transfer/4000049EN.pdf>.

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

N/A

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

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

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

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

Individuals at all levels sign employment contracts and commit to declaring conflicts of interest. Possible changes regarding conflicts of interest must be notified immediately (see document 'Impartiality and Independence and Confidentiality', Chapter 7. 1 and 7.2.).

In accordance with the employment contract, personnel are under obligation to report any past or present relationship with particular suppliers who are being credited on the Registry immediately. Non-compliance with the notification requirement constitutes a breach of contract and may result in the immediate termination of the contractual relationship (see document 'Impartiality and Independence and Confidentiality', Chapter 7.2.).

If new personnel are employed, they are obliged to submit the 'self-declaration of conflicts of interest' and a new assessment is undertaken of the relationships (see document 'Impartiality and Independence and Confidentiality', chapter 7.2.).

Link to 'Impartiality and Independence and Confidentiality' document:
<https://www.carbon-standards.com/docs/transfer/4000049EN.pdf>

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

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

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

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

a) As part of the application, CBs / VVBs must declare any conflicts of interest as defined in more detail in the Application Template of CSI. This includes that the personnel of VVB /CB 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. This mechanism allows CSI to identify any conflicts of interest, and mitigate them if possible, or select another auditor. The conflict of interest declaration should include: Any organization which has been involved in the development of a particular project or has been paid to assist in protocol development or is involved in the project may not act as a CB / VVB for that project. Upon signature of the statement of work for an individual project, the CB /VVB must confirm a declaration ensuring impartiality and no other conflicts of interest. The personnel has to maintain impartiality and must be free from conflicts of interest.

b) CSI manages to prevent conflicts of interest between accredited VVBs/CBs and the Global C-Sink Standards

and the activities it supports. As part of their application procedure, they must submit their own procedures how they are ensuring to work independently and how they declare any conflicts of interests. CSI is assessing those procedures as part of the endorsement process.

For more information please refer to:

'Impartiality and Independence and Confidentiality', Ch. 7.3:

<https://www.carbonstandards.com/docs/transfer/4000049EN.pdf>

'Endorsement of VVBs/CBs', Ch. 4.1:

<https://www.carbon-standards.com/docs/transfer/4000007EN.pdf>

c) CSI addresses and isolates such conflicts if they arise as defined in 'Impartiality and Independence and Confidentiality', Ch. 8 and 9.: <https://www.carbonstandards.com/docs/transfer/4000049EN.pdf>

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

N/A

Criterion: Transparency and public participation provisions

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

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

The principles of the carbon program are published as "Principles of Global C-Sink Standards" on the webpage.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Expert and public consultations are integral component of the development and updates of standards and methodologies, see: 'Development and updates of standards and methodologies',

<https://www.carbon-standards.com/docs/transfer/4000105EN.pdf>.

The Global C-Sink Registry provides clear and publicly available information on the projects in the different endorsement and verification stages and issued C-Sinks to provide a clear public overview about the status and the past development of a project. This information includes but are not limited to PDDs, Validation and Verification Reports, Monitoring Reports.

Before a project is validated it passes a mandatory public consultation for 30 days, see 'Principles of Global C-Sink Standards', Ch. 6.4.4: Ongoing Validation of Project Design Document (PDD),

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>.

Links to PDD templates:

- Global Biochar C-Sink: <https://www.carbon-standards.com/docs/transfer/4000038EN.docx>
- Global Artisan C-Sink: <https://www.carbon-standards.com/docs/transfer/4000031EN.docx>
- Global Tree C-Sink: <https://www.carbon-standards.com/docs/transfer/4000193EN.docx>

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

N/A

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

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

As described in Ch. 6.2. of the document “Principles of Global C-Sink Standards”, local consultations on project level are mandatory to the extent required by local legal provisions. It is verified by requesting the operating permit. In addition, local parties also can participate in public stakeholder consultation. Within the project area, measures to mitigate any negative impact must be implemented if there are indigenous land rights, ancestral or customary rights, or equivalent claims pertaining to the area in which the project operates. Assessment is done in section 1.1 of the PDD and subject to validation.

See 'Principle of Global C-Sink Standards', Ch. 6.2,

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>.

In addition, in the case of some methods that involve increased land use, a detailed stakeholder assessment is also carried out on site and reported in the PDD, e.g. section 1.2.2 in PDD for Global Tree C-Sink,

<https://www.carbon-standards.com/docs/transfer/4000193EN.docx>.

The results and feedback from the public consultation are part of the Project Design Document:

- Project Design Document Template Global Biochar C-Sink, Ch. 6, <https://intranet.easy-cert.com/qm/Shared%20Documents/4000038EN.docx>.
- Project Design Document Template Global Artisan C-Sink, Ch. 6, <https://intranet.easy-cert.com/qm/Shared%20Documents/4000038EN.docx>.
- Project Design Document Template Global Tree C-Sink, Ch. 6, <https://www.carbon-standards.com/docs/transfer/4000193EN.docx>.

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

The templates for PDD are adapted and updated on a regular basis or whenever the need occurs. A specific timeline cannot be given for the next update/adaptions.

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

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

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

a.) We confirm that newly developed methodologies undergo public consultation, as described in Ch. 5.3. of 'Principles of Global C-Sink Standards' document, and that each new project undergoes public comment periods, by means of public consultation of Project Design Documents, as described in 6.4.4 of 'Principles of Global C-Sink Standards' document.

As described in document "Complaints, Grievances and Appeals Procedure", ongoing feedback on our operation activity may be submitted at any time.

We confirm that methodology updates undergo public consultation, as described in Ch. 5.2. of "Principles of Global C-Sink Standards" document.

b.) We confirm that the inputs from public consultation round are reviewed and publicly commented on by CSI and its Scientific Committee, as described in Ch. 5.3 of "Principles of Global C-Sink Standards" document.

c.) We confirm that the inputs from public consultation round are reviewed and publicly commented on by CSI and its Scientific Committee and that based on the review, the final version of the methodology is published, as described in Ch. 5.3 of "Principles of Global C-Sink Standards" document. Summaries of the public consultation together with feedback from the expert round, including structured responses (accepted/not accepted, justification).

Links to documents:

- 'Principles of Global C-Sink Standards':
<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>
- 'Development of standards and methodologies and their updates':
<https://www.carbon-standards.com/docs/transfer/4000105EN.pdf?t=264542>
- 'Complaints, Grievance and Appeals Procedure':
<https://www.carbon-standards.com/docs/transfer/4000067EN.pdf>

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

N/A

Criteria: Safeguards system and Do no net harm

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

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

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

During the development of the standards, a strategic analysis of the potential environmental or societal impacts of each option was conducted considering the aspects of social and environmental integrity, Sustainable Development Goals (SDG) contributions, poverty alleviation and fair income distribution. If any negative impacts were identified, safeguards were introduced to prevent them. As a result, many negative impacts are already avoided by the selection of available options and the specification of requirements. Others, e.g., environmental integrity, were identified as key factors for the biochar C-Sink standards and require rigorous analysis of biochar composition and limit values depending on the area of application, as well as rigorous rules to comply with air quality regulations and to ensure proper hazardous waste management. CSI's maxim is to minimize the overall impact of pollutants on ecosystems. If any, further risks are addressed by ensuring that activity proponents undertake a risk assessment which is guided by the points listed in the specific PDD templates for the respective Global C-Sink Standard. (Ch. 5.4 of 'Principles of Global C-Sink Standards')

a.) We confirm that the program has in place dedicated safeguards to address environmental risk. In Ch. 6.3 of "Principles of Global C-Sink Standards" document, CSI is committed to advancing environmental, social and governance principles with our C-Sink Standard framework. As a consequence to this commitment, project developers are required to demonstrate their contribution towards the UN SDGs and how they ensure a "do no net harm". CSI is requiring project developers to conduct a risk analysis to assess potential environmental risks and provide mitigation strategies.

b) The program has as well safeguards in place regarding social risk. In Ch. 6.3. of "Principles of Global C-Sink Standards" document, CSI requires from the project developer to conduct a risk analysis to assess potential social risk and to provide a mitigation strategy to address identified risks. Additionally, project developers have to fill out a "Labor right and working conditions" questionnaire which is validated and verified by the VVB.

c) These safeguards are publicly disclosed in following documents:

- 'Principles of Global C-Sink Standards' document, Ch. 6.3 and 5.4:
<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>
- Project Design Document (PDD): Global Biochar C-Sink, Ch. 1.1.1. and 1.8.:
<https://www.carbon-standards.com/docs/transfer/4000038EN.docx>

- Global Artisan C-Sink, Ch. 1.1.1. and 1.8.:
<https://www.carbon-standards.com/docs/transfer/4000031EN.docx>
- Global Tree C-Sink, Ch. 1.1, 1.2, 1.5, 1.6, 3.2, 3.3 and 4.4 .:
<https://www.carbon-standards.com/docs/transfer/4000193EN.docx>
- Labor right and Working Conditions
<https://intranet.easy-cert.com/qm/Shared%20Documents/4000216EN.docx>

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

N/A

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

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

During the development of the standards, a strategic analysis of the potential environmental or societal impacts of each option was conducted considering the aspects of social and environmental integrity, Sustainable Development Goals (SDG) contributions, poverty alleviation and fair income distribution. If any negative impacts were identified, safeguards were introduced to prevent them. If any, further risks are addressed by ensuring that activity proponents undertake a risk assessment which is guided by the points listed in the specific PDD templates for the respective Global C-Sink Standard. (Ch. 5.4 of “Principles of Global C-Sink Standards”):

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

The program has a multi-stage process before a project is accepted and Credits can issue. (“Principles of Global C-Sink Standards”, Ch 6.4). To be endorsed, compliance with the safeguards and restrictions set out in the standard must be ensured. The next step is a detailed validation of the PDD by the external VVB. The social and environmental safeguards can be found in the PDD as stated below. Finally, the PDD is approved by the CSI.

Compliance with social safeguards is an eligibility criterion in the PDD. Project proponents have to submit a self-declaration about 'Labor rights and working conditions':

<https://www.carbon-standards.com/docs/transfer/4000216EN.pdf>

In case of biochar-based C-Sinks the program requires rigorous analysis of biochar composition at endorsed laboratories and limit values depending on the area of application, as well as rigorous rules to comply with air quality regulations and to ensure proper hazardous waste management. Additionally, project proponents must explain in Section 1.8 of the PDD how their project aligns with the Sustainable Development Goals (SDGs).

For further information, see:

- Project Design Document Template Global Biochar C-Sink, Section 1.1.1., 1.8., 4.1
<https://intranet.easy-cert.com/qm/Shared%20Documents/4000038EN.docx>
- Project Design Document Template Global Artisan C-Sink, Section 1.1.1. and 1.8

<https://www.carbon-standards.com/docs/transfer/4000031EN.docx>

In case of Global Tree C-Sink, the project proponent identifies, assesses, and manages risks through various steps:

- ex-ante screening, leading to exclusion of projects with serious ESG risks,
- project-level due diligence of relevant ESG aspects (see Global Tree C-Sink PDD Template, Sections 1.1.2-1.1.3, 1.2, 3.2, 3.3 and 4.4 and Appendix 2)
- <https://www.carbon-standards.com/docs/transfer/4000193EN.docx>
- ongoing monitoring of ESG aspects (see Global Tree C-Sink PDD Template, Sections 4.3 and 4.4)
<https://www.carbon-standards.com/docs/transfer/4000193EN.docx>

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

N/A

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

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

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

Yes, our program includes processes to implement, monitor and enforce environmental and social safeguards.

The program has a multi-stage process before a project is accepted and Credits can be issued (see 'Principles of Global C-Sink Standards', Ch 6.4). To be endorsed, compliance with the safeguards and restrictions set out in the standard must be ensured.

To pass the endorsement, projects must show compliance with environmental safeguards set in the standards. In case of doubt the technical committee and scientific committee are consulted. To pass the validation phase, project proponents specify their compliance with the social and environmental criteria as part of the project design document (PDD). As part of the PDD it is subject to validation by the VVB.

In case of Global Tree C-Sink, various additional ESG are subject to monitoring as well, such as local employment or benefit-sharing. For further information, see Global Tree C-Sink PDD Template, Sections 4.3 and 4.4.

During project verification by the VVB compliance with the set criteria is verified.

The environmental compatibility of biochar must be demonstrated through regular analyses of biochar quality as

part of the monitoring report (compare 'Global Biochar C-Sink standard, Ch. 1.3 and Ch. 9.1': Only EBC/WBC certified biochar is eligible for C-Sink certification). Environmental compatibility is rigorously verified as part of C-Sink verification by the VVB. If the EBC/WBC certification class does not correspond to the matrix, a C-Sink will not be verified and cannot be issued.

For further information, see:

- Project Design Document Template Global Biochar C-Sink, i.a. section 1.8, 3.2 and 4.1 <https://www.carbon-standards.com/docs/transfer/4000038EN.docx>
- Project Design Document Template Global Artisan C-Sink, i.a. Section 1.8 <https://www.carbon-standards.com/docs/transfer/4000031EN.docx>
- Project Design Document Template Global Tree C-Sink <https://www.carbon-standards.com/docs/transfer/4000039EN.pdf?t=1444268>
- Global Biochar C-Sink standard, Ch. 1.3, Ch. 9.1 <https://www.carbon-standards.com/docs/transfer/4000039EN.pdf?t=1444268>
- Matrix Positive List for biochar-based C-Sinks (Columns 'EBC-FeedPlus' to 'Global Artisan C-Sink') <https://www.carbon-standards.com/docs/transfer/4000078EN.pdf>

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: see Q14

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

Yes, the program has procedures in place to ensure that offset projects do not violate local, state/provincial, national or international regulations or obligations. Please refer to chapter 6.2. of the 'Principles of Global C-Sink Standards' document:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>.

The programme is as well committed to only accepting projects to its Global C-Sink Registry that provide positive benefits to the climate, environment and society.

Furthermore, each project undergoes an endorsement process by CSI and a validation process by a VVB. Project proponents have to prove is a legal entity and hold an operating license for the entire project region as part of the eligibility criteria. Depending on the Global C-Sink Standard and the risks identified for the project type, appropriate checks are carried out during these steps. The project must demonstrate that it contributes to sustainable development consistently with the SDG objectives of the host country.

In case of Global Tree C-Sink, special emphasize is put on compliance in regard to land-tenure and authorization, due diligence, eligibility/ownership confirmation and land eligibility evaluation and checks are reinforced by exclusion criteria in the Eligibility Pre-Screening Declaration that prohibit corruption, illegal practices, and non-compliance with host-country carbon market frameworks.

For further information, see:

- Project Design Document Template Global Biochar C-Sink, Section 1.5 <https://intranet.easy-cert.com/qm/Shared%20Documents/4000038EN.docx>
- Project Design Document Template Global Artisan C-Sink, Section 1.6 <https://www.carbon-standards.com/docs/transfer/4000031EN.docx>
- Project Design Document Template Global Tree C-Sink, Sections 1.1.2, 1.5, 1.6, Appendix 2 <https://www.carbon-standards.com/docs/transfer/4000193EN.docx>

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):

CSI is committed to advancing environmental, social, and governance (ESG) principles within the C-Sink Standard framework. This includes ensuring contributions to the United Nations Sustainable Development Goals (SDGs), with project developers required to demonstrate their contributions in the Project Design Document (PDD). Please refer to 'Principles of Global C-Sink Standards', Ch. 6.3.

Qualitative SDG impact assessment is part of the PDD. Activity proponents are to link them to the development goals of the country of operation: If the country of operation has defined specific sustainable development goals, please reference the development strategy and refer to the specific country goals instead of the general indicators.

For further information, see:

- Project Design Document Template Global Biochar C-Sink, Chapter 1.8, <https://www.carbon-standards.com/docs/transfer/4000038EN.docx>
- Project Design Document Template Global Artisan C-Sink, Chapter 1.8, <https://www.carbon-standards.com/docs/transfer/4000031EN.docx>
- Project Design Document Template Global Tree C-Sink, Chapter 1.8,

<https://www.carbon-standards.com/docs/transfer/4000193EN.docx>

- Principles of Global C-Sink Standards, Ch. 6.3:
<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

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

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

Yes, a qualitative SDG impact assessment is part of the Project Design Document (PDD), requiring proponents to identify relevant SDGs, describe expected benefits, and provide supporting qualitative evidence.

Activity proponents are to link them to the development goals of the country of operation: If the country of operation has defined specific sustainable development goals, please reference the development strategy and refer to the specific country goals instead of the general indicators.

For further information, see:

- Project Design Document Template Global Biochar C-Sink, Chapter 1.8,
<https://www.carbon-standards.com/docs/transfer/4000038EN.docx>
- Project Design Document Template Global Artisan C-Sink, Chapter 1.8,
<https://www.carbon-standards.com/docs/transfer/4000031EN.docx>
- Project Design Document Template Global Tree C-Sink, Chapter 1.8,
<https://www.carbon-standards.com/docs/transfer/4000193EN.docx>
- Principle of Global C-Sink Standards", Ch. 6.3:
<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

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

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

With the new PDD templates, project developers are required to assess and report on SDGs and co-benefits for their projects. Consequently, their C-Sinks can be identified as CORSIA-eligible emissions units, provided that all eligibility requirements for CORSIA are met. However, since the majority of projects currently listed in the Global C-Sink Registry are using an earlier version of the PDD template and have not yet fulfilled other necessary criteria, none of them qualify as CORSIA eligible at this time.

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

To ensure the proper implementation of all requirements and procedures, we will introduce a more detailed framework to inform both project developers and VVBs. Only projects that regularly report on their SDG contributions and other co-benefits will be eligible for listing as CORSIA eligible. The written documentation outlining these rules is expected to be in effect by Q2/Q3 of 2026.

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

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

The program requires project developers to assess and declare the Sustainable Development Goals (SDGs) and other co-benefits addressed by their activities in their Project Design Documents (PDDs). However, separate monitoring or reporting on these benefits is not yet mandatory or publicly disclosed.

Verification and Validation Bodies (VVBs) are expected to evaluate the statements made by project developers in their PDDs as part of the validation and verification process. However, many project developers are still using older PDD templates, which means that this information is not currently available to the VVBs

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

Carbon Standards International will inform projects that an update of their PDDs, including the SDG contribution, is necessary to be ICAO compliant. We expect many projects to participate in this. A re-validation of the relevant projects by the VVBs will take place in Q2/Q3/Q4 2026.

Carbon Standards International will inform projects that an update of their PDDs, including the SDG contribution, is necessary to be ICAO compliant. We expect many projects to participate in this. A re-validation of the relevant projects by the VVBs will take place.

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) Based on the ‘Principles of Global C-Sink Standards’ procedures are in place to ensure that emissions units are based on accurate measurements and valid quantification methods and protocols. In the PDDs, the project must declare and define with a monitoring plan which parameters and how they are tracked to fulfill their obligation defined in the appropriate methodology. Further details on quantification are described in Ch. 6.2.1 and Ch. 7 of said document.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

b) In chapter 7 of the ‘Principles of Global C-Sink Standards’ the quantification of carbon storage activities are defined. In the subchapter 7.1.3 it is defined that for the issuance of emissions units (C-sinks) a full documentation must be provided (monitoring report and monitoring annex)

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

c) As described in chapter 6.4.6 of the ‘Principles of Global C-Sink Standards’, the VVB verification of the activity data (project verification) is conducted annually. As outlined in chapter 7.1.2 of the same document, the resulting mitigations (C-sinks) are verified by the VVB upon request on an on-going basis.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

d) Chapter 7.1.2 in the ‘Principles of Global C-Sink Standards’ explains the procedure that each C-sink must be verified by an independent third-party, the validation and verification body (VVB).

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

N/A

Criterion: Validation and verification procedures

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

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

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

a) A procedure is in place for the accreditation of validators/validation bodies. The steps are listed in chapter 1 of the document 'Endorsement of VVBs and CBs'.

b) A procedure is in place for the accreditation of verifiers/verification bodies. The steps are listed in chapter 1 of the document 'Endorsement of VVBs and CBs'.

c) The standards, procedures and requirements are publicly disclosed in the 'Endorsement of VVBs and CBs' on the CSI website: <https://www.carbon-standards.com/docs/transfer/4000007EN.pdf>

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

N/A

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

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

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

a.) To be eligible for C-Sink issuance, each project must have a validated PDD, along with the corresponding documents from the endorsed VVB, such as Finding Report, Validation Report, and Validation Statement. During project validation the compliance of the project with the respective Global C-Sink Standards as well as the sufficiency of the individual monitoring parameters are validated. The project description includes the definition of project boundaries, the evaluation of impacts outside the project boundary as well as description of the

implementation of the requirements of a Global C-Sink Standard, e.g., sustainability and technology. This status confirms that the project has been successfully validated and approved by the VVB. The VVB has determined that the project meets the required standards and is credible, feasible, and compliant. Ch. 6.4.5, 'Principles of Global C-Sink Standards'

b.) C-sink verification is conducted continuously by VVBs and comprises the allocation of the respective amount of C-Sink material to a batch of known parameters with validated emission factors that result from project verification. These batch-specific parameters are used to determine the size of a C-sink in terms of the amount of carbon. The application to an eligible matrix is verified and the corresponding persistence curve is assigned. The emissions associated with the creation of the C-sink from cradle-to-grave are verified on the basis of monitoring data that enables the usage of the validated emission factors. It is checked whether these have already been offset; if not, they are deducted from the C-sink when the C-sink is registered. If there are still outstanding emissions to be offset from the project verification, these must be offset before new C-sinks can be created for C-sink trading. Ch. 7.1.2, 'Principles of Global C-Sink Standards'

c.) The process of validation and verification are publicly disclosed in the 'Principles of Global C-Sink Standards' <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>
 Additional requirements and procedures specific for VVBs and CBs are disclosed in the document 'Endorsement of VVBs and CBs', Ch. 6.4.5 and Ch. 7.1.2 <https://www.carbon-standards.com/docs/transfer/4000007EN.pdf>

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.) We confirm that validation occurs prior to verification. As described in Ch. 6.4.5, 6.4.6 and 7.1.2 of 'Principles of Global C-Sink Standards', the project validation, where the PDD and the monitoring parameters are examined, is a prerequisite for the annual project verification, in which activity data is reviewed. The project verification is required for the subsequent verification of resulting C-Sink units. <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

b.) As described in Ch. 6.2.1 'Principles of Global C-Sink Standards', the ex-ante estimation of the impact, which

the activity can have in terms of C-Sinks, must be included in the PDD. The PDD is subject to validation and is publicly documented.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

c.) The results of validation and verification (verified registry entry) are publicly available under the registry project pages (<https://global-c-registry.org/projects>).

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 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 Global C-Sink Standards, no ex-ante credits are issued. Crediting occurs only after the carbon removal has been verified and issued in the Global C-Sink Registry. See 'Principles of Global C-Sink Standards', Ch. 6.2.2:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

b.) Ex ante is not possible under the Global C-Sink standards and therefore no transparent identification of such emissions units required.

See 'Principles of Global C-Sink Standards', Ch. 6.2.2:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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
a) 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 programme has a procedure in place how offset credits (C-sinks) are issued: Upon successful verification, C-Sinks Units are issued and made visible in the Global C-Sink Registry, marked with the status “verified”. The issued C-Sink Unit visualizes the gross amount of CO2e removed with its persistence curve. This gives public the possibility to transparently see all aspects considered in issuing the C-Sink Unit. Each issued C-Sink Unit has a unique identifier assigned. For the issuance to happen, specific information must be provided by the first C-Sink Owner as further detailed in the ‘Principles of Global C-Sink Standards’, Ch. 7.1.3:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

b.) The programme has a procedure in place, how offset credits are retired/canceled: Retirement is the process by which the status of a C-Sink is finalized, ensuring that the CO2e represented by the retired CINK can no longer be transferred or claimed again by the current owner, the beneficiary of the retirement, or any other party. Once retired, the associated climate benefit is permanently assigned. The beneficiary of a retirement is the organization or individual on whose behalf the CINK is retired. The beneficiary must be clearly identified and will be recorded in the Global C-Sink Tool. In the Global C-Sink Registry, the name and location of the beneficiary may be disclosed or withheld and may either be the current owner of the C-Sink at the time of retirement or an organization represented by a C-Sink Trader acting on its behalf. The C-Sink Trader initiates retirement through the Registry interface, following the retirement process provided. An unretired C-Sink may be publicly promoted or marketed by its current owner, including the potential for future retirement. However, only the beneficiary of a retired CINK is entitled to claim the corresponding climate impact. Specific rules and information apply for the retirement process, as further detailed in the ‘Principles of Global C-Sink Standards’, Ch. 7.1.5:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

c.) As described in Ch. 2 of the ‘Principles of Global C-Sink Standards’, uncertainties are considered as part of the carbon removal calculation and therefore deducted prior to the issuance of C-Sinks:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Further details are specified within the different methodologies.

d.) The procedures are publicly disclosed in the ‘Principles of Global C-Sink Standards’ in Ch. 7.1.3, Ch. 2 and Ch. 7.1.5: <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

N/A

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

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

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

Carbon Standards International administers and operates a proprietary electronic registry, the Global C-Sink Registry, which is publicly accessible. The direct link is: <https://global-c-registry.org/>

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 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) At the moment, a specific label or icon is not yet available within the Global C-Sink Registry to showcase the ICAO-eligibility. A similar solution as for the "ICROA Endorsement" will be implemented. <https://global-c-registry.org/>



b) The programme confirms to have procedures in place to clearly identify unit owners or holders (see Ch. 7.1.4 of the 'Principles of Global C-Sink Standards'. Both information are shown in the Global C-Sink Registry (C-Sink Owner): <https://global-c-registry.org/>.

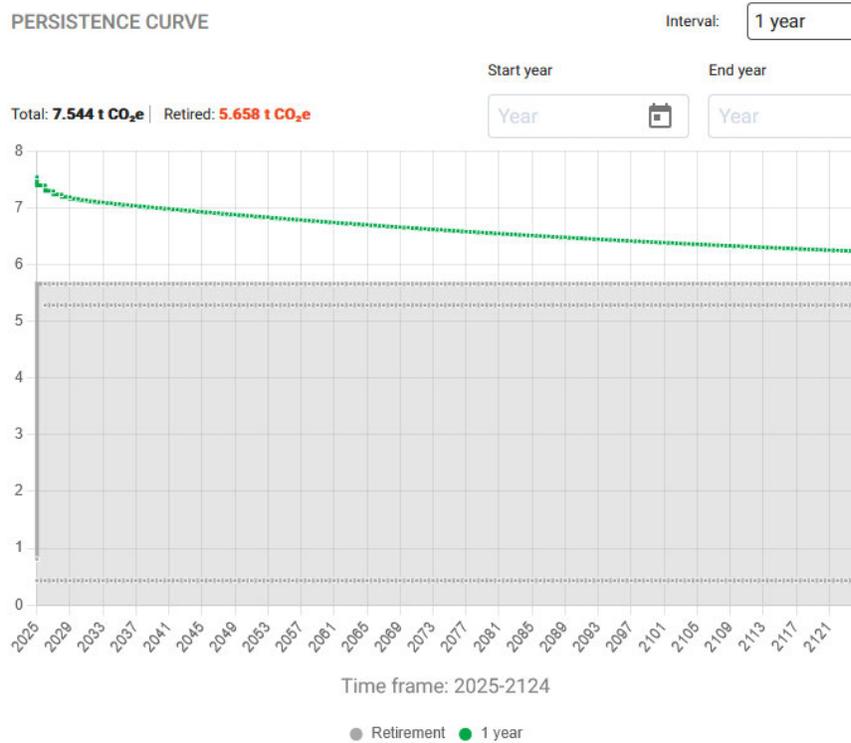
C-Sink owner BLOCK Bio Innovationen GmbH & Co. KG	Matrix of C-Sink Biological Matrix - Liquid Manure - B-03	Physical product owner BLOCK Bio Innovationen GmbH & Co. KG
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d) Chapter 7.1.3, 7.1.4 and 7.1.5 of the 'Principles of Global C-Sink Standards' set out the rules and information

to ensure the tracking of C-sinks from issuance, over transfer to different stakeholders within the Global C-Sink registry to their retirement.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

- e) The programme confirms that procedures are in place to indicate for every C-sinks its status, publicly disclosed under <https://global-c-registry.org/>. A graphic visualization is provided for each credit showing how many t CO₂e are already retired from a specific C-sink:



- f) The programme confirms that each C-sink is assigned a unique serial number (Stock ID).

<https://global-c-registry.org/>

Biochar ✔ Verified

Stock ID: 24942

Date of sink establishment: 03-11-2025

Issue date: 25-11-2025

Amount CO₂e in tonnes: 3.122 t CO₂e

Emission backpack: **Compensated**

Standard: Global Biochar C-Sink

The screenshot shows a detailed view of a C-sink entry. It includes a biochar icon, the name 'Biochar', a 'Verified' status with a green checkmark, and the Stock ID '24942'. Key dates are listed: 'Date of sink establishment: 03-11-2025' and 'Issue date: 25-11-2025'. The amount of CO₂e is '3.122 t CO₂e'. The 'Emission backpack' is 'Compensated', and the 'Standard' is 'Global Biochar C-Sink'.

- g) The programme confirms that a procedure is in place to identify on a public platform each unique unit's country and sector of origin, vintage and original. Attached to each unit is a monitoring report and Annex provides additional information. The project page of the corresponding C-sink is linked as well with further information. <https://global-c-registry.org/>

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

A specific icon on the project page for showcasing the ICAO-eligibility is in development. The expected timeline is Q3/Q4 2026 after a successful endorsement process.

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) A registration form must be filled out to gain access to the Global C-Sink Registry (and other tools of CSI). For a successful registration, a copy of a commercial register must be handed in. The registration form is publicly disclosed: <https://www.cognitofrms.com/Private425/RegistrationCarbonStandardsInternationalAG>
In the 'Principles of Global C-Sink Standards', the registration is explained in Ch. 6.1 <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

b) The registration process requires clear identification of the customer, which must be supported by an official commercial register excerpt. If a company is not officially registered or a private individual's address cannot be verified, no login will be granted. Ch. 6.1, 'Principles of Global C-Sink Standards'; <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

N/A

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

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

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

a.) The registry security policies are described in the Global Registry C-Sink Privacy statement (<https://global-c-registry.org/privacy-statement>):

- Carbon Standards International (CSI) processes personal data in compliance with applicable data protection laws, including the Swiss Federal Act on Data Protection (DSG) and, where relevant, the European Union General Data Protection Regulation (GDPR).
- Appropriate technical and organisational measures are used to protect your personal data from loss and unauthorised access.
- The data is hosted by a provider located in Switzerland. Within the website visit, the widespread SSL (Secure Socket Layer) procedure is used in conjunction with the highest encryption level supported by the user's browser.

b.) Yes, as described in the Global Registry C-Sink Privacy statement (<https://global-c-registry.org/privacy-statement>), tab: "How do we protect your data?", the security policies and procedures are subject to periodic review.

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):
Transfer of units from or to other registries is not possible.

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

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

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):
Transfer of units from or to other registries is not possible.

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 (<i>e.g., XLS, CSV</i>) 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):
Yes, as visible on the Global C-Sink Registry website (<https://global-c-registry.org/>), the registry displays information at no cost and with no login credentials required. Information on cancelled units – called "retired units" here, are also displayed.

Download of machine-readable and searchable format (XLS) is available on request.

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 type="checkbox"/> End of serial numbers <input checked="" type="checkbox"/> Date of cancellation <input checked="" type="checkbox"/> Name of Programme (<i>if the Registry holds units from multiple Programmes</i>) <input checked="" type="checkbox"/> Unit type <input checked="" type="checkbox"/> Host country <input checked="" type="checkbox"/> Methodology¹⁴ <input checked="" type="checkbox"/> Start date of the activity’s first crediting period <input checked="" type="checkbox"/> Vintage year of the unit or batch of units <input type="checkbox"/> CORSIA compliance period(s) for which each batch of units is eligible <input checked="" type="checkbox"/> Unique identifier of the registry account where the batch was cancelled <input checked="" type="checkbox"/> Beneficiary in whose name the unit was cancelled <input checked="" type="checkbox"/> Unique identifier of the registry account from which the cancellation was initiated (<i>if applicable</i>) 	<p><input checked="" type="checkbox"/> YES</p>
--	--

Provide evidence of the registry features referred to above:

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

The machine-readable XLS extract of the registry contains fields for all mentioned data, except CORSIA compliance period, for which each C-Sink unit is eligible. End of serial number is not relevant for us, as units are identified by their Project ID and Sink ID and are not numbered consecutively.

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

Addition of CORSIA compliance to the registry and the XLS extract specific icon on the project page for showcasing the ICAO-eligibility is in development. The expect timeline is Q2/Q3 2026.

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

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

Criterion: Clear methodologies and protocols, and their development process

Q1. Provide *evidence*¹⁵ that the programme’s qualification and quantification methodologies and protocols are *in place* and *available for use* (i.e., finalized and not in “draft” form), including where the programme’s existing methodologies and protocols are publicly disclosed. (*Paragraph 2.1*)

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

Methodologies are publicly available under our website: [Carbon Standards | Our Trusted Standards](#).

This includes the methodologies relevant for this application: [Global Biochar C-Sink](#) , [Global Artisan C-Sink](#), [Global Tree C-Sink](#)

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

N/A

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

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

The programme’s process for developing further methodologies and protocols are publicly available and explained in the document “Principles of Global C-Sink Standards”, Ch. 5.3., Standard Endorsement Process, and in more detail in document “Development and updates of standards and methodologies“. Both documents are available on our website.

Development of new standards:

Step 1 – Development

New standards are developed by CSI's strategic Department of Business Development in close collaboration with the Scientific Committee. This happens with constant communication with the Product Manager (PM) and Chief Standard Officer and consultation of individual experts from the expert network.

Step 2 – Independent Expert Network

CSI cultivates a flexible, thematically broad network of experts who are invited on an ad hoc basis for the technical and scientific review of new standard requirements and standard / national law interpretation. For more information, see “Expert Network and Guidance”.

They have specific knowledge of particular topics, and CSI may involve individual experts in the evaluation of the standard. The first version is shared with typically three experts who comment on it. The comments of the experts

¹⁵ For this and subsequent “evidence” requests, evidence should be provided in the text box (e.g., web links to documentation), and/or in attachments, as recommended in “SECTION II: INSTRUCTIONS—*Form Completion*”.

are reviewed by the Scientific Committee and if necessary, included into the standard. CSI undertakes to consider feedback and publishes the feedback from the expert network together with the feedback from the public consultation.

The Scientific Lead creates a pre-final version of the standard / methodology for publication. This is done in close communication with the Chief Standard Officer, who ensures that the contents of different standards correspond, requirements are feasible and all CSI standards have the same structure, wording, etc.

The fields of expertise of the contributing experts are listed on the first page of the standard.

Step 3 – Public consultation

The pre-final version is published on the website www.carbon-standards.com to start the public consultation. To ensure transparency and the feasibility of implementation CSI informs all relevant stakeholders worldwide, including partners, clients, certification/validation/verification bodies, and regulatory authorities. Those who signed up to receive the newsletter for public consultation of standards will receive this information automatically. The public consultation is open for 30 days. Feedback can be provided during the publication period using the “Standards Amendment Form” on the website.

The Chief Standard Officer with the assistance of the Technical and Scientific Committee evaluates the feedback. CSI publishes the feedback from the expert network together with the feedback from the public consultation with structured responses (accepted/not accepted, justification).

Step 4 – Publication

The updated version is published on the website. A newsletter containing the information about the changes will be sent out. The update is discussed and presented in webinars. Endorsed CBs/VVBs will be informed on the changes and undergo training.

Updates of standards and methodologies -regular update:

Step 1 - First version

The first draft prepared by the Scientific Committee . This draft is first assessed by the Technical Committee at CSI. This draft will include all proposals that have been received since the last update and are available from CSI for the amendment process in the list of topics for standard updates. Details of the first draft can already be discussed in advance with associations, stakeholders, scientists, authorities, etc. This will result in the first version, which will be prepared by the Scientific Committee. This is done in close communication with the Product Managers (PM) and the Chief Standard Officer and consultation of individual experts from the expert network.

Step 2 – Independent Expert Network

The first version is shared with typically three experts who comment on it. The comments of the experts are reviewed by the Scientific Committee and if necessary, included in the standard.

CSI undertakes to consider feedback and publishes the feedback from the expert network together with the feedback from the public consultation. The Scientific Lead creates a pre-final version of the standard / methodology for publication. The fields of expertise of the contributing experts are listed on the first page of the standard.

Step 3 - Public consultation

The pre-final version is published on the website www.carbon-standards.com to start the public consultation. To ensure transparency and the feasibility of implementation CSI informs all relevant stakeholders worldwide, including partners, clients, certification/validation/verification bodies, and regulatory authorities. Those who signed up to receive the newsletter for public consultation of standards will receive this information automatically. The public consultation is open for 30 days. Feedback can be provided during the publication period using the “Standards Amendment Form” on the website. The Chief Standard Officer with the assistance of the Technical and Scientific Committee evaluates the feedback.

CSI publishes the feedback from the expert network together with the feedback from the public consultation with structured responses (accepted/not accepted, justification). Individual comments are not attributed to specific individuals.

Step 4 - Publication

The final version is published on the website and communicated in a newsletter to everyone who is registered for the newsletter. The newsletter and the website provide transparent information on the updates made from the previously valid to the current version. The final version of the standard is valid as of its publication. Transition periods may be defined, which in turn must be communicated and published.

Exceptional updates to standards and methodologies:

An extraordinary update is always preceded by at least one internal or external request for standard amendments.

Links to documents:

- 'Principles of Global C-Sink Standards', Ch. 5.3:
<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>
- 'Development and updates of standards and methodologies':
<https://www.carbon-standards.com/docs/transfer/4000105EN.pdf>
- 'Expert Network and Guidance':
<https://www.carbon-standards.com/docs/transfer/4000086EN.pdf>

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

N/A

Criterion: Scope considerations

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

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

The level of activities is defined in chapter 6.2. (Project Requirements) in the document “[Principles of Global C-](#)

[Sink Standards](#)".

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

N/A

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

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

The general eligibility criteria are specified in chapter 6.2. (Project Requirements) of the "[Principles of Global C-Sink Standards](#)".

Further there are additional criteria based on specific methodologies, for example the Global Artisan C-Sink Standard is only applicable in low- and middle-income countries (based on the World Bank classification).

More details can be found in the [Global Artisan C-Sink Standard](#) (chapter 1), the [Global Biochar C-Sink Standard](#) (chapter 1.3, only EBC or WBC certified biochar is eligible) and the [Global Tree C-Sink Standard](#).(chapter 1)

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.) As per chapter 6.6. in the 'Principles of Global C-Sink Standards', the maximum crediting period is 5 years and the requires a revalidation after this time. There is no limit to the number of revalidations, as the C-sink project duration is not limited.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

b.) The renewal of the crediting period is possible, the project must update their Project Design Document (PDD) and follow the requirements of the methodology. Ch. 6.6. in the 'Principles of Global C-Sink Standards'.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

c.) Yes, all procedures are publicly in Ch. 6.6. in the 'Principles of Global C-Sink Standards'.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

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

Q6. Does the Programme have procedures in place to ensure, and to support activities to analyze and demonstrate, legal or regulatory additionality ¹⁶ ?	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

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

Yes, the program has procedures in place to ensure the regulatory additionality of the activities, as described in Ch. 6.2 of the ‘Principles of Global C-Sink Standards’: It must be ruled out that the carbon removal is legally mandated. <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

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

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

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

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

The program uses the common practice as additionality criteria: As described in Ch. 6.2 of the ‘Principles of Global C-Sink Standards’, removals must go beyond the common practice and the carbon sink which would occur under natural conditions.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

¹⁶ Legal or regulatory additionality means that the programme’s carbon offsets represent greenhouse gas emissions reductions or carbon sequestration or removals that exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate

See also the PDD templates:

- Global Biochar C-Sink: <https://www.carbon-standards.com/docs/transfer/4000038EN.docx>
- Global Artisan C-Sink: <https://www.carbon-standards.com/docs/transfer/4000031EN.docx>
- Global Tree C-Sink: <https://www.carbon-standards.com/docs/transfer/4000193EN.docx>

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):

No non-traditional additionality tests are used.

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.) As described in 'Principles of Global C-Sink Standards', Ch. 6.4.5., each project must have a validated PDD in order to be eligible for C-Sink issuance. As the additionality analysis is part of the PDD, this is also subject to validation by the VVB.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

b.) As described in 'Principles of Global C-Sink Standards', Ch. 6.4.5., the PDD of each project needs a final review and approval by Carbon Standards International (CSI). As the additionality analysis is part of the PDD, this test is also subject to review by CSI.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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 checked="" type="checkbox"/> YES
b) Are these criteria publicly disclosed?	<input checked="" 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 checked="" 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):

a) Yes, the criteria for such a positive list are conservative and only applied in the Global Artisan C-Sink standard (see Chapter 18, <https://www.carbon-standards.com/docs/transfer/4000136EN.pdf>)

b) Yes, as described in Ch. 6.2 of the ‘Principles of Global C-Sink Standards’, certain activities can be designated as automatically additional on methodology level. The criteria for the project type-level proof of additionality are mentioned in said chapter. The document is publicly disclosed.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

c) Yes, the only standard with kind of a positive list is the Global Artisan C-Sink. In chapter 18, the additionality reasoning is described in detail: <https://www.carbon-standards.com/docs/transfer/4000136EN.pdf>

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

N/A

Criterion: Are based on a realistic and credible baseline

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

As described on Ch. 5.4. of the in ‘Principles of Global C-Sink Standards’, the business-as-usual scenario, in which no carbon sink additional to natural cycles is generated, is considered as default baseline for all projects. The

carbon removal at this baseline is 0 tCO₂e. The baseline condition assessment for every project evaluates whether the carbon removal does take place at the expense of existing C-Sinks and therefore assesses whether the baseline of 0 tCO₂e is applicable. This baseline selection resulted out of a conservative approach, and over-estimation of carbon removal can be ruled out. Non-traditional baselines are not used.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

See also PPD templates:

- Global Biochar C-Sink, Ch. 1.2: <https://www.carbon-standards.com/docs/transfer/4000038EN.docx>
- Global Artisan C-Sink, Ch. 1.2: <https://www.carbon-standards.com/docs/transfer/4000031EN.docx>
- Global Tree C-Sink, Ch. 1.3: <https://www.carbon-standards.com/docs/transfer/4000193EN.docx>

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

N/A

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

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

As described on Ch. 6.4. of the ‘Principles of Global C-Sink Standards’ projects and their PDDs must be re-validated every five years. The re-validation of the project also encompasses the review of the baseline conditions: It will be assessed whether the baseline of 0 tCO₂e is still applicable given the new conditions that were not expected at the beginning of the project.

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf?>

See also PPD templates:

- Global Biochar C-Sink, Ch. 1.2: <https://www.carbon-standards.com/docs/transfer/4000038EN.docx>
- Global Artisan C-Sink, Ch. 1.2: <https://www.carbon-standards.com/docs/transfer/4000031EN.docx>
- Global Tree C-Sink, Ch. 1.3: <https://www.carbon-standards.com/docs/transfer/4000193EN.docx>

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

Click or tap here to enter text.

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):

Yes, the program has procedures in place to publicly disclose baselines and underlying assumptions of each project

through the publication of each PDD of every project. Each project has a dedicated project page in the Global C-Sink Registry where the PDD is listed and available. Please refer to 'Principles of Global C-Sink Standards', Ch. 6.2., 6.4.4: <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

Link to Global C-Sink Registry: <https://global-c-registry.org/projects>

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):

As described on Ch. 5.4. of the "Principles of Global C-Sink Standards", the baseline scenario is the one in which no carbon sink beyond natural carbon cycles are generated and is defined as 0 tCO₂e.

Our interpretation of baseline scenario is therefore by definition not above business-as-usual. Carbon removal activities, which deplete carbon storages which would or could have existed in the business-as-usual scenario, are excluded - thus our baseline assessment is considered as conservative.

Link to 'Principles of Global C-Sink Standards', Ch. 5.4:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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):

Procedures are in place that require a re-evaluation of the baseline, procedures and assumptions for quantifying, monitoring, and verifying mitigation, including the baseline scenario. This procedure is explained in Ch. 6.6. in the 'Principles of Global C-Sink Standards': (<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>): A PDD that represents a specific project design is valid for five years and requires revalidation after five years.

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

N/A

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

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

Yes, the same procedure as in Q15 would apply in the case of projects that did not perform verification on the minimum required cycle. In such a case, the submission of a new PDD and its re-validation by a VVB.

See Ch. 6.4.5. and 6.4.6. in the ‘Principles of Global C-Sink Standards’:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>:

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):

As described in Chapter 5.4 of 'Principles of Global C-Sink Standards', C-Sink projects are ineligible if the activity results in a decrease in natural carbon removal and storage. Natural carbon storage may include the carbon stock of a forest or agricultural soil organic carbon, neither of which should be reduced due to a C-Sink project. Further details are specified in the individual methodologies. With the exclusion of projects that lead to the diminishment of natural carbon storage, only carbon sinks that go beyond the natural carbon cycle are credited. This provides reasonable assurance that the project's removal exceeds what would otherwise occur.

Link to 'Principles of Global C-Sink Standards', Ch. 5.4:

<https://www.carbon-standards.com/docs/transfer/4000039EN.pdf>

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):

As our program focuses on carbon sequestration activities, the potential risk of carbon being re-released is inherently present. However, this risk is structurally minimized through the logic and conditions governing C-Sink issuances. These conditions differ for (1) Matrix-Based Carbon Storage and (2) Dynamic Biological Carbon Storage in order to reflect their respective risk profiles.

For further information, see ‘Principles of Global C-Sink Standards’, Ch. 7.2. and 7.1.6:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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):

First C-Sink Owners are required to monitor events indicating a risk of reversal that may result in a revocation. Identified occurrences of the issued C-Sink Unit must be reported to CSI without delay. An initial notification is expected within one business day of identification, with a complete report submitted no later than three business days. CSI will review the case and, if applicable, record a non-conformity for the affected First C-Sink Owner. In addition, the VVB is responsible for assessing the risk of reversal during the on-site audit and must report any relevant findings to CSI without delay.

There is no minimum scale of reversal for which CSI requires a response.

See ‘Principles of Global C-Sink Standards’, Ch. 7.1.6.:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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? (Paragraph 3.5.2)	<input checked="" type="checkbox"/> YES
b) monitor <u>identified risks</u> of reversals? (Paragraph 3.5.3)	<input checked="" type="checkbox"/> YES
c) mitigate <u>identified risks</u> of reversals? (Paragraph 3.5.3)	<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.) In case of matrix-based carbon storage (relevant for Global Biochar C-Sink and Global Artisan C-Sink), the so-called ‘leakage margin’ in the ‘Matrix Positive List’ provides the basis for assessing the potential scale and likelihood of reversal, dependent on the matrix the carbon is embedded in. This share of carbon storage is deducted prior to issuance.

In case of Dynamic Biological C-Sinks (relevant for Tree C-Sink), reversal risks are addressed as part of the methodology, during pre-screening and during project validation. The issuance structure ensures that C-Sinks are only issued after potential reversal (e.g. fire, disease, land-use change) may have occurred. C-Sink Options (expected C-sink curves) include a risk buffer to account for potential reversals.
Links:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf> (Ch. 7.2)

<https://www.carbon-standards.com/docs/transfer/4000193EN.docx> (Ch. 2.1)

b.) As outlined in Ch. 7.1.6 of the ‘Principles of Global C-Sink Standards’, the first C-Sink owner is obliged to monitor events that could lead to a further risk of reversal. Identified occurrences must be reported to CSI and will result in the revocation of carbon sink units.

Link: <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf> (Ch. 7.1.6)

c.) In case of matrix-based carbon storage, our program follows a conservative logic, as outlined in Ch. 7.2 of the ‘Principles of Global C-Sink Standards’: Only the share of carbon storage for which the risk of reversal has been assessed as negligible, is eligible for issuance as a long-term C-Sink. Any identified share of carbon storage, which is considered, is deducted before issuance.

Link: <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf> (Ch. 7.2)

In case of Dynamic Biological C-Sinks, the issuance structure ensures that C-Sinks are only issued after potential reversal (e.g. fire, disease, land-use change) may have occurred. As registered C-Sink units occur only after ex-post verification of carbon sequestration, risk of reversal of issued units is virtually absent. For further information, see Ch. 7.2 of the ‘Principles of Global C-Sink Standards’.

Link: <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf> (Ch. 7.2)

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

N/A

Q3. Are provisions in place that... (<i>Paragraph 3.5.5</i>)	
a) confer liability on the activity proponent to monitor, mitigate, and respond <u>to reversals</u> in a manner mandated in the programme procedures?	<input checked="" type="checkbox"/> YES
b) require activity proponents, upon being made aware of a material reversal event, to notify the programme within a specified number of days?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including indicating the number of days within which activity proponents must notify the programme of a material reversal event:

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

As described in Ch. 7.1.6 of the ‘Principles of Global C-Sink Standards’, it is the liability of the project proponent (‘First C-Sink owner’) to monitor to reversal. Upon being made aware of reversal, the proponent must report the occurrence to CSI within three business days.

Link: <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

N/A

Q4. Are provisions in place that confer responsibility to the programme to, upon such notification, ensure and confirm that such reversals are fully compensated in a manner mandated in the programme procedures? (<i>Paragraph 3.5.5</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

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

Yes, the program has a procedure in place to revoke such C-sinks with a proven reversal:

If the C-Sink has already been issued, it may be revoked under specific circumstances, changing its status in the Global C-Sink Registry from “verified” to “revoked.” If a retirement has already been performed, the validity of the retirement claim must be preserved by conducting a replacement retirement using another verified C-Sink. In this case, the original retirement record of the revoked C-Sink will be updated with information indicating where the replacement retirement has been made. The replacement retirement will, in turn, reference that it was executed to replace a revoked retirement and will include the corresponding Retirement ID.

For more information please refer to Ch. 7.1.6. in the “Principles of Global C-Sink Standards”:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

N/A

Q5. Does the Programme have procedures in place which provide for reversal monitoring and compensation requirements to be applied by an activity that generates CORSIA-eligible units for ... (<i>Paragraph 3.5.4</i>) ¹⁷	
a) ...at the very least, twenty (20) years from the start of their first crediting period, in the	<input type="checkbox"/> YES

¹⁷ Procedures for jurisdiction-scale activities must alternatively ensure that the volume of emissions units contributed by a given activity to a reversal risk pool will, at a minimum, fully compensate for the activity’s reversal risk for the same timeframe.

case of activities that started crediting before 1 January 2027?	
b) ...at least forty (40) years from the start of their first crediting period, for activities that start crediting after 31 December 2026?	<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):

Yes, as described in Ch. 7.1.6 of the 'Principles of Global C-Sink Standards', our program includes measures for compensation of removals: If the retirement of a revoked carbon sink has already been performed, the validity of the retirement claim must be preserved by conducting a replacement retirement using another verified C-Sink. Link: <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

The requirement, that projects providing compensation C-sink for revocations shall last more than 20 years, are expected to be included in Q3/Q4 2026.

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):

All emissions units that would be used for the compensation of a revoke emission unit must meet the same requirements as the revoked one. Therefore, by definition, they also meet the criteria of CORSIA eligible emissions units, since they are the same type of units.

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):

Yes, the programme is able and willing to demonstrate, upon request, that its permanence provisions can fully compensate for the reversal of mitigation issued.

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):

If the C-Sink has already been issued, it may be revoked under specific circumstances, changing its status in the Global C-Sink Registry from "verified" to "revoked." If a retirement has already been performed, the validity of the retirement claim must be preserved by conducting a replacement retirement using another verified C-sink. In this case, the original retirement record of the revoked C-sink will be updated with information indicating where the replacement retirement has been made. The replacement retirement will, in turn, reference that it was executed to replace a revoked retirement and will include the corresponding Retirement ID.

For more information please refer to Ch. 7.1.6. in the "Principles of Global C-Sink Standards":

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

N/A

Criterion: Assess and mitigate against potential increase in emissions elsewhere

Q9.a) List all emissions sectors (if possible, activity types) supported by the programme that present a potential risk of material emissions leakage:

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

In case of the biochar methodologies (Global Biochar C-Sink and Artisan C-Sink), leakages can occur in the form of depletion of natural carbon sinks (forests, soil organic carbon) when harvesting biomass, or in form of activity shifts or market transformations (e.g. when biomass used as biochar feedstock was originally used in biomass power plants, potentially leading to replacement by fossil fuels for power generation).

Both events are unlikely, as project volumes are usually too low to cause activity shifts and market transformations. However, as part of the project validation assessment of potential leakage is required and resulting emissions have to be included in the C-Sink calculation section.

Global Tree C-Sink projects could present a risk of leakage, when tree planting displaces existing agricultural or pastoral activities into other areas, potentially causing deforestation or land degradation outside the project boundary. Any identified residual risk of activity-shifting is described in the PDD and validated together with the corresponding mitigation measures; where such risks cannot be credibly managed, the affected Management Unit/area must not be enrolled to the project area.

For further information, see following documents:

- Ch. 5.1 of 'Global Biochar C-Sink' standard
<https://www.carbon-standards.com/docs/transfer/4000039EN.pdf?t=1444268>
- PDD Global Biochar C-Sink, Ch. 3.3.
<https://www.carbon-standards.com/docs/transfer/4000038EN.docx>
- Clarification - Leakage emission Global Artisan C-Sink
<https://www.carbon-standards.com/docs/transfer/4000166EN.pdf>
- PDD Template for Global Tree C-Sink Standard, Ch. 4.3.4 Leakage and Appendix 2: Land eligibility
<https://www.carbon-standards.com/docs/transfer/4000193EN.docx?t=2095430>

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

For Artisan C-Sink Standard: If the Artisan Pro networks grow substantially in the coming years, CSI will implement further safeguards to avoid leakage.

Link to 'Clarification - Leakage emission Global Artisan C-Sink' document:

<https://www.carbon-standards.com/docs/transfer/4000166EN.pdf>

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

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

The programme does not apply a quantitative minimum leakage threshold. Any identified risk of leakage which could reduce the net C-Sink (carbon removal and storage), which are

- market transformation and activity shifts
- depletion of natural carbon sinks
- displacement of agricultural or pastoral activities

must be met with corresponding mitigation measures and considered in the calculation of net C-Sink. If they can’t be mitigation measures are not deemed adequate during project validation they are treated as a disqualifying condition at validation stage.

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

N/A

Q10.a) Are measures in place to <u>assess</u> and <u>mitigate</u> incidences of material leakage of emissions that may result from the implementation of an offset project or programme? (Paragraph 3.6)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

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

Yes, the programme has measures in place to assess and mitigate incidences of material leakage of emissions. As part of the PDD, the project must provide a robust assessment of potential increases in greenhouse gases outside the project boundaries, and if they occur, those negative effects must be quantified and considered during calculation of resulting C-Sink size.

As an example, the project must submit information on the feedstock they are using in the Global Biochar C-Sink Standard, and it must be listed in the positive list. An exclusion of biomass feedstock sources that might lead to depletion of existing carbon storages (Ch. 5) or activity shift (Ch. 5.1.) are defined in the Global Biochar C-Sink Standard (<https://www.carbon-standards.com/docs/transfer/4000039EN.pdf>). As part of the project validation compliance with these criteria (Ch. 3.2) and assessment of potential material leakage is required (Ch. 3.3) in the PDD (<https://www.carbon-standards.com/docs/transfer/4000038EN.docx>) and resulting emissions have to be included in the C-Sink calculation section.

Within Global Artisan C-Sink standard, a clarification document handles the leakage from biomass sourcing in the different “production classes (C-Sink Farmer, Artisan Pro, C-Sink Cookstove): <https://www.carbon-standards.com/docs/transfer/4000166EN.pdf>

In the case of Global Tree C Sink Standard, projects are required to be sited on abandoned, unutilized or degraded land, or to integrate pre-existing agricultural or pastoral fields via agroforestry or silvopasture. This prevents displacements and resulting risk of leakage. A detailed analysis and presentation are required as part of the project validation process. For further information, see PDD Template for Global Tree C-Sink Standard, Ch. 4.3.4 Leakage and Appendix 2: Land eligibility: <https://www.carbon-standards.com/docs/transfer/4000193EN.docx?t=2095430>

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

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

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

Yes, the program has measures in place to monitor material leakage of emissions. As part of the PDD, the project must provide a robust assessment of the risks relevant to the activity type.

If it has been identified that the project leads to activity shifts or market transformations, the project proponent shall monitor the identified leakage.

If the project leads to depletion of natural carbon sinks, or displacement of agricultural or pastoral activities, the project is considered ineligible at validation stage. The proponent is encouraged to redesign the project. During

the project, the project proponent assesses whether the exclusion of the risk can still be ensured. As part of the annual project verification, it will be checked whether the leakage assessment is still accurate. If the project verification concludes that the original leakage assessment is no longer applicable (e.g. if the project grew significantly in size), the projects must be revalidated with a new PDD. The risk of leakage is then reassessed as part of the new PDD.

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

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

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):
Yes, the program has measures in place to deduct the leakage emissions from gross carbon removal. If it has been identified that the project leads to activity shifts or market transformations, the determined leakage emissions are considered in the net carbon sink.

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

Q12. Are provisions in place requiring activities that pose a risk of leakage when implemented at the project level to be implemented at a national level, or on an interim basis on a subnational level, in order to mitigate the risk of leakage? (<i>Paragraph 3.6.2</i>)	<input type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):
Not applicable to the activity types covered by the Global C-Sink Standards.

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:

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):

Not applicable to the activity types covered by the Global C-Sink Standards.

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 type="checkbox"/> YES
b) ...to ensure that only one unit is issued for one tonne of mitigation? (<i>Paragraph 3.7.1 and 3.7.5</i>)	<input checked="" type="checkbox"/> YES
c) ...to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time? (<i>Paragraphs 3.7.2 and 3.7.6</i>)	<input checked="" type="checkbox"/> YES
d) ...to discourage and prohibit the double-selling of units, which occurs when one or more entities sell the same unit more than once? (<i>Paragraph 3.7.7</i>)	<input checked="" type="checkbox"/> YES

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

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

a) CSI would not have measures in place to enable the transparent transfer of units between the Global C-Sink Registry and other registries. Such scenario has not yet arisen and therefore, no procedures or processes are implemented to cover it. But as the Global C-Sink Registry is already equipped with API connections for data entry and mirroring data and information with third-party marketplaces. Additionally, all C-sinks are uniquely identified and accompanied by their full issuance and transfer history.

b) All C-sinks on the Global C-Sink Registry have the same unit, ton of CO₂e, and a temporal reference to it. The products issued in the Global C-Sink Registry are defined in the “Principle of Global C-Sink Standards” in chapter 7.5.

Link: <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

c) Procedures and policies on transfers within the Global C-Sink Registry are described in detail in Ch. 7.1.4. of the “Principles of Global C-Sink Standards”,

C-Sinks can be transferred by A First C-Sink Owner to endorsed entities, resulting in a transfer of ownership of the issued C-Sink. Further transfers can be performed by C-Sink Traders to other endorsed entities. For each C-Sink, the initial issuance and all subsequent transfers are logged and displayed in the Tracker of the Global C-Sink Tool. Link to document: <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

d) Procedures and policies on retirements are described in detail in Ch. 7.1.5. of the “Principles of Global C-Sink Standards”.

Retirement is the process by which the status of a C-Sink is finalized, ensuring that the CO₂e represented by the retired C-Sink can no longer be transferred or claimed again — by the current owner, the beneficiary of the retirement, or any other party. Once retired, the associated climate benefit is permanently assigned.

Link to document: <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

N/A

Q2. Does the Programme have procedures in place...	
a) ...requiring mitigation from emissions units used by operators under the CORSIA to be appropriately accounted for by the host country when claiming achievement of its target(s) / pledges(s) / mitigation contributions / mitigation commitments, in line with the relevant and applicable international provisions? (<i>Paragraph 3.7.10.1</i>)	<input checked="" type="checkbox"/> YES
b) ...that provide for the use of any other method(s) to avoid double-claiming? (<i>Paragraph 3.7.10.2</i>)	<input checked="" type="checkbox"/> YES

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

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

a) Yes, the programme has a procedure in place. The project proponent must obtain a written attestation from the host country (represented by the country’s national focal point or focal point’s designee). The attestation shall confirm, among other things, that the resulting C-sink units are appropriately accounted for by the host country. For more information please refer to Ch. 6.7 in the “Principles of Global C-Sink Standards”:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

b) Once retired, this part of the C-Sink is permanently removed from circulation, and a unique, publicly available Retirement ID is issued to document the action. During the retirement process, specifying the name of the beneficiary and the reason for retirement is mandatory. This ensures that climate mitigation claims can only be made once. For more information about double counting, please refer to chapter 7.3. in the “Principles of Global C-Sink Standards”: <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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):

a) Yes, the programme has a procedure in place. The project proponent must obtain a written attestation from the host country (represented by the country’s national focal point or focal point’s designee). For more information please refer to Ch. 6.7 in the “Principles of Global C-Sink Standards”, <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

b) Yes, the programme requires that the written attestation from the host country must be uploaded to their project page in the Global C-Sink Registry. For more details, please refer to Ch. 6.7 in the “Principles of Global C-Sink Standards”, <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf> and the Global C-Sink Registry, <https://global-c-registry.org/projects>

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

Carbon Standards International will inform projects that an attestation from the host country and its publication on their project page is necessary to be ICROA compliant. We expect many projects to participate in this and that updates of their project pages will occur during Q2/Q3/Q4 2026.

Q4. Does the Programme have procedures in place in place to guide the contents of host-country attestations? (<i>Paragraph 3.7.9</i>)	<input checked="" type="checkbox"/> YES
If YES, do the Programme’s procedures on the contents of host-country attestations facilitate countries to identify each of the following:	
(i) the national point of contact,	<input checked="" type="checkbox"/> YES
(ii) authorized unit vintages,	<input checked="" type="checkbox"/> YES
(iii) authorized activity types, if applicable,	<input checked="" type="checkbox"/> YES
(iv) the CORSIA compliance period for which the units are authorized,	<input checked="" type="checkbox"/> YES
(v) the expected timing and processes for applying and reporting adjustments that are informed by the host country’s specified definition of “first transfer”;	<input checked="" type="checkbox"/> YES
(vi) the country’s chosen accounting method consistent with the relevant provision of 2/CMA.3 Annex I “Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement.	<input checked="" type="checkbox"/> YES

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

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

was completed):

Yes, the programme has a procedure in place. The project proponent must obtain a written attestation from the host country (represented by the country’s national focal point or focal point’s designee). For more information please refer to Ch. 6.7 in the “Principles of Global C-Sink Standards”, <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

The attestation shall contain at minimum:

- Official name of the Host Country
- Name of the issuing authority (national point of contact)
- The name and ID (GCSPxxxx) of the project(s) covered with explicit naming of the respective C-Sink Standard and activity type
- Details time periods for C-Sink establishment and issuances covered
- Specification of the CORSIA compliance period for which the units are authorized
- A statement indicating limits on the number of credits permitted for CORSIA use and any applicable restrictions.
- Steps taken by the host country, so that no double claiming will occur between the host country, where the project is located, and any owner or beneficiary of the carbon sink unit – typically a Corresponding Adjustment will be made in line with the requirements of the Paris Agreement, to account for the use under CORSIA.
- A definition of “first transfer” specifying when a Corresponding Adjustment will be applied – this could be (i) host country authorization for international use, (ii) C-Sink issuance, or (iii) use/cancellation (the trade or retirement) of the C-Sink.
- The expected timing and processes for applying and reporting adjustments that are informed by the host country’s specified definition of “first transfer”
- 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.
- A declaration that a country will report on granted authorizations and use of carbon dioxide removals for CORSIA in a transparent manner through the country’s biennial transparency reports per Article 13 of the Paris Agreement or subsequent reports as required by any future decision of the CMA.

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

Carbon Standards International will inform projects that an attestation from the host country and its publication on their project page is necessary to be ICAO compliant. We expect many projects to participate in this and that updates of their project pages will occur during Q2/Q3/Q4 2026.

Q5. Does the Programme have procedures in place...	
a) ...requiring host country attestations to confirm the use of the applicable approach(es) referred to in Question 2 above?	<input checked="" type="checkbox"/> YES
b) ...requiring host country attestations to specify and describe the steps taken to prevent double-claiming (in line with these approaches / requirements)?	<input checked="" type="checkbox"/> YES

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

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

was completed):

a) Yes, the program has a procedure in place. The project proponent must obtain a written attestation from the host country (represented by the country's national focal point or focal point's designee). The attestation shall confirm that the resulting C-sinks units are appropriately accounted for by the host countries. For more information please refer to Ch. 6.7 in the "Principles of Global C-Sink Standards",

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

b) Yes, the program has a procedure in place. The project proponent must obtain a written attestation from the host country (represented by the country's national focal point or focal point's designee). The attestation shall Steps taken by the host country, so that no double claiming will occur between the host country, where the project is located, and any owner or beneficiary of the carbon sink unit – typically a Corresponding Adjustment will be made in line with the requirements of the Paris Agreement, to account for the use under CORSIA.

For more information please refer to Ch. 6.7 in the "Principles of Global C-Sink Standards",

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

Carbon Standards International will inform projects that an attestation from the host country and its publication on their project page is necessary to be ICAO compliant. We expect many projects to participate in this and that updates of their project pages will occur during Q2/Q3/Q4 2026.

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

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

Project Proponents must obtain host country attestations and document fulfilment. The report must include at minimum the total number of C-Sinks generated, the C-Sinks available for CORSIA and the fulfilment of all conditions for a specified timer period. In case of the definition of the "first transfer" as (i) authorization or (ii) issuance the documentation must be handed in as supporting documents to the Monitoring Report prior when requesting verification. In case of the definition of the "first transfer" as (iii) use/cancellation documentation must be handed in before use (trade or retirement).

During annual project verification VVB verifies that country's biennial transparency reports confirm that no double counting has happened. Results from comparison are public as part of the public project verification documentation.

For more information please refer to Ch. 6.7 in the "Principles of Global C-Sink Standards",

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

Carbon Standards International will inform projects that an attestation from the host country and its publication on their project page is necessary to be ICAO compliant. We expect many projects to participate in this and that updates of their project pages will occur during Q2/Q3/Q4 2026.

Q7. Does the Programme have measures in place to...	
a) make publicly available <u>any national government decisions</u> related to accounting for units used in ICAO, including decisions related to the contents of host country attestations described in paragraph 3.7.8 of Appendix A? (<i>Paragraph 3.7.11</i>)	<input checked="" type="checkbox"/> YES
b) update information pertaining to host country attestation as often as necessary to avoid double-claiming? (<i>Paragraph 3.7.11</i>)	<input checked="" type="checkbox"/> YES

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

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

a) In case of projects, which are intended to generate carbon sink units according to CORSIA, project proponents must obtain a written attestation from host country (represented by the country's national focal point or focal point's designee), upload it to the project page and request CSI to review it and make it publicly available. For more information please refer to Ch. 6.7 in the "Principles of Global C-Sink Standards",

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

b) The program has measures in place to update information pertaining to host country attestations as often as necessary to avoid double claiming. When the attestation expires, it must be replaced with a new one and also uploaded to the project page. For more information please refer to Ch. 6.7 in the "Principles of Global C-Sink Standards", <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

Carbon Standards International will inform projects that an attestation from the host country and its publication on their project page is necessary to be ICAO compliant. We expect many projects to participate in this and that updates of their project pages will occur during Q2/Q3/Q4 2026.

Q8.a) Does the Programme have procedures in place to compare countries' accounting for emissions units in national emissions reports against the volumes of eligible units issued by the programme and used under the CORSIA which the host country's national reporting focal point or designee otherwise attested to its intention to not double claim? (Paragraph 3.7.12)	<input checked="" type="checkbox"/> YES
Q8.b). Do the procedures referred to above... (Paragraph 3.2.12)	
(i) ...specify the relevant accounting information in each report submitted in accordance with Section IV of Annex I to Decision 2/CMA.3?	<input checked="" type="checkbox"/> YES
(ii) ...specify the expected timing and processes by which the programme will compare the host country's reported information on authorizations in its national reports with the information provided by the country in its attestation ?	<input checked="" type="checkbox"/> YES
iii) ...require publication of all host-country attestations and related documentation 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):

a) Yes, the program has a procedure in place to compare countries' accounting against the volumes issued by the program. Project Proponents must obtain host country attestations and document fulfilment. The report must include at minimum the total number of C-Sinks generated, the C-Sinks available for CORSIA and the fulfilment of all conditions for a specified timer period. For more information please refer to Ch. 6.7 in the "Principles of Global C-Sink Standards", <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>.

b) Yes, the procedures include that the attestation must contain:

(i) 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.

(ii) In case of the definition of the "first transfer" as (1) authorization or (2) issuance the documentation must be handed in as supporting documents to the Monitoring Report prior when requesting verification. In case of the definition of the "first transfer" as (3) use/cancellation documentation must be handed in before use (trade or retirement).

(iii) Results from comparison are public as part of the public project verification documentation.

For more information please refer to Ch. 6.7 in the "Principles of Global C-Sink Standards", <https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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

Carbon Standards International will inform projects that an attestation from the host country and its publication on their project page is necessary to be ICAO compliant. We expect many projects to participate in this and that updates of their project pages will occur during Q2/Q3/Q4 2026.

Q9. Would the Programme be willing and able, upon request, to report to ICAO's relevant bodies, as requested, performance information related to, <i>inter alia</i> , any material instances of and programme responses to country-level double claiming; the nature of, and any changes to, the number, scale, and/or scope of host country attestations; any relevant changes to related programme measures? (<i>Paragraph 3.7.13</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

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

Yes, the program is willing and able to report to ICAO's relevant bodies performance information as requested.

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

N/A

Q10. Does the Programme have procedures in place for the programme, or proponents of the activities it supports, to compensate for, replace, or otherwise reconcile double claimed	<input checked="" type="checkbox"/> YES
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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.? (Paragraph 3.7.14)	
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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):

In such circumstances, the C-Sink may be revoked, changing its status in the Global C-Sink Registry from “verified” to “revoked.” If a retirement has already been performed, the validity of the retirement claim must be preserved by conducting a replacement retirement using another verified C-Sink. In this case, the original retirement record of the revoked C-Sink will be updated with information indicating where the replacement retirement has been made. The replacement retirement will, in turn, reference that it was executed to replace a revoked retirement and will include the corresponding Retirement ID.

See ‘Principles of Global C-Sink Standards’ document, Ch. 7.1.6:

<https://www.carbon-standards.com/docs/transfer/4000232EN.pdf>

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? Founded in 2021 as a joint initiative of the EASY-CERT group AG and the Ithaka Institute, Carbon Standards International (CSI) serves as a standard-setting body for nature-based carbon removal solutions. CSI creates a reliable and innovative framework to empower partners and individuals committed to cooling the planet. CSI is a leading organization in the Carbon Dioxide Removal (CDR) market.

The standards are grounded in scientific expertise and practical experience. The Ithaka Institute brings leading-edge research in biochar, carbon sequestration, and atmospheric modelling, while the EASY-CERT group contributes decades of certification experience and an uncompromising commitment to independence and sustainability.

CSI upholds transparent decision-making, inclusive stakeholder participation, and continuous improvement. Governance Rules govern the organization and the management of CSI. They define the processes, the basic tasks and competences of the management bodies and other bodies of CSI.

As a standard-setter, CSI places particular emphasis on:

- a) Scientifically robust verification of carbon sinks, and
- b) Low-barrier access to carbon markets and certification, ensuring inclusivity and scalability of climate solutions.

To support effective implementation and scalability of carbon removal projects worldwide, CSI also provides the necessary digital infrastructure and IT tools for transparent data management.

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:

Signature is submitted as a separate file attachment (.pdf).

Full name of Programme Representative (*Print*)

Date signed (*Print*)

Programme Representative (*Signature*)

(This signature page may be printed, signed, scanned and submitted as a separate file attachment)



| ICAO

Programme Application Form, Appendix B

Programme Assessment Scope

CONTENTS: With this document, programmes define which of their activities they are submitting for assessment by the TAB. The two sheets are described below:

- Sheet A) Activities the programme describes in this form, which will be assessed by ICAO's TAB
- Sheet B) List of all methodologies / protocols that support activities described under Sheet A



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Programme Application Form, Appendix C

Programme Exclusions Scope

CONTENTS: With this document, programmes may define which of their activities they are **excluding** from TAB's assessment. The two sheets are described below:

- Sheet A) Activities the programme describes in this form will be **excluded** from assessment by ICAO's TAB
- Sheet B) List of all methodologies / protocols that support activities described under Sheet A

Emissions Unit Programme Registry Attestation

(Version 3, January 2023)

PART A. Applicability and Instructions

1. Relevance and definitions:

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

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

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

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

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

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

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

2. Programme - registry relationship:

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

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

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

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

3.3.1. Forward the signed attestation to the TAB; and

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

PART B: Emissions Unit Programme Registry Attestation

4. Programme application materials. As the Registry Representative, I certify items 4.1 to 4.4:

4.1. I have read and fully comprehend the following information:

4.1.1. The instructions and terms of this attestation;

4.1.2. The contents of the ICAO document “*CORSIA Emissions Unit Eligibility Criteria*”;

4.1.3. The contents of the most recent version of the application form that the Programme has provided to the ICAO Secretariat; and

4.1.4. The terms, conditions and limitations to the Programme’s scope of eligibility and further action(s) requested to the Programme by the ICAO Council, as presented to the Programme upon relevant decision of the ICAO Council on the Programme’s eligibility¹ for the 2024-2026 compliance period (First Phase).

4.2. The Programme’s representation of its provisions and procedures governing the Programme Registry, and of Programme Registry functionality, as contained in the most recent version of the application form that the Programme has provided to the ICAO Secretariat, is true, accurate, and complete, to the best of my knowledge;

4.3. The Programme Registry will notify the Programme of any material changes to the Programme Registry, to enable the Programme to maintain consistency with relevant criteria and guidelines throughout its assessment by TAB and up to an eligibility decision by the ICAO Council; and, if applicable, continuing on from the effective date of an affirmative eligibility decision by the ICAO Council, the Programme Registry will notify the Programme of any material changes to the Programme Registry, such that the Programme can maintain consistency with relevant criteria and guidelines;

4.4. The Programme Registry and Registry Representative will not publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme, the Programme Registry, and/or the ICAO Secretariat, related to the status of the Programme’s provision of programme and registry services under the CORSIA, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.

5. Scope of Programme responsibilities under the CORSIA. As the Registry Representative, I acknowledge items 5.1 to 5.2:

5.1. The scope of the Programme assessment by the TAB, through which the TAB will develop recommendations on the list of eligible emissions unit programmes (and potentially project types) for use under the CORSIA, which will then be considered by the ICAO Council for an eligibility decision, including the Programme’s responsibilities throughout this process; and

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

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

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

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

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

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

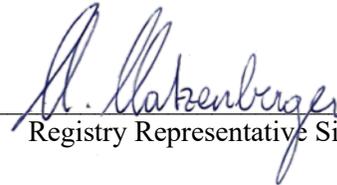
- 8. Accuracy and completeness of information.** The signatures below certify that the information provided is true and correct in all material respects on the date as of which such information is dated or certified and does not omit any material fact necessary in order to make such information not misleading.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



Programme Representative Signature

Ueli Steiner

Programme Representative Name



Registry Representative Signature

Matthias Matzenberger

Registry Representative Name

Global C-Sink Standards
Programme Name

06.03.2026
Date

Global C-Sink Registry
Registry Name

06.03.2026
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: [Global C-Sink Standards](#)

Administering Organization⁵: [Carbon Standards International AG](#)

Official mailing address: service@carbon-standards.com

Telephone #: 0041 (0) 625521090

Official web address: www.carbon-standards.com

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

Full name and title: [Ueli Steiner](#)

Employer / Company (if not programme): [Carbon Standards International AG](#)

E-mail address: service@carbon-standards.com Telephone #: 0041 (0) 625521090

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

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

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

Full name and title: [Click or tap here to enter text.](#)

Employer / Company (*if not Programme*): Carbon Standards International AG

E-mail address: service@carbon-standards.com Telephone #: 0041 (0) 625521090

2. Registry Representative Information⁶

A. Registry Information

Registry / system name: Global C-Sink Registry

Administering Organization: Carbon Standards International AG

Official mailing address: service@carbon-standards.com

Telephone #: 0041 (0) 625521090

Official web address: <https://global-c-registry.org/>

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

Full name and title: Matthias Matzenberger

Employer / Company (*if not Registry Administering Organization*): Carbon Standards International AG

E-mail address: service@carbon-standards.com Telephone #: 0041 (0) 625521090

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

Full name and title: Nicole Sozzi (Deputy of CEO), Patrizia Pschera (Chief Standard Officer)

Employer / Company (*if not Registry Administering Organization*): Carbon Standards International AG

E-mail address: service@carbon-standards.com Telephone #: 0041 (0) 625521090

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

7.1	Does the Programme Registry fully meet the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place in the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat and, if applicable ⁷ , 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> ”?”	<input checked="" type="checkbox"/> YES
	Describe how the Registry ensures its ability to implement these provisions:	
	Yes, the Global C-Sink Registry meets the objectives and provisions provided to the ICAO Secretariat in the application form. The C-Sink registry lists verified C-sinks under one of the CSI develop standards (e.g. Global Artisan C-Sink, Global Biochar C-Sink or Global Tree C-Sink). Each C-Sink is identifiable through a unique ID (Stock ID) and represents a carbon removal based on metric ton of CO ₂ e. Furthermore, the Global C-Sink Registry has the possibility to specifically label CORSIA-eligible C-sinks (emission units) and therefore allows C-Sink owners to use such C-sinks for the purpose of ICAO compliance.	
	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> .	
	For details, please refer to the document “ Principles of Global C-Sink Standards ” and the Global C-Sink Registry (https://global-c-registry.org/).	
7.2	Will the Programme Registry ensure that a CORSIA participant’s request for a registry account will not be denied solely on the basis of the country in which the requestor is headquartered or based?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement this provision:	
	Yes, following a successful registration, an account and access to the Global C-Sink Registry will be provided, regardless of the country of origin.	
	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> .	
	For details, please refer to the document “ Principles of Global C-Sink Standards ”, chapter 6.1.	
7.3	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	<input checked="" type="checkbox"/> YES

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.

	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> ”?	
	Describe how the Registry does or will implements this provision:	
	Yes, the Global C-Sink Registry has the capability to identify ICAO-eligible projects and units and will label them as “CORSIA Eligible Emissions Units”. This capability has not yet been applied to any C-sinks, as the Global C-Sink Registry is not yet approved 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> .	
	For details, please refer to the document “ Principles of Global C-Sink Standards ”, chapter 6.4.5.	

7.4	Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, designate the participant’s cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement these provisions:	
	Yes, within the Global C-Sink Registry emissions units can be retired for the purpose of offsetting emissions under CORSIA, including by compliance cycle. For the retirement as specific role, the C-Sink Trader, is required. Companies must complete the designated endorsement process. This role is available to all registered companies following this procedure.	
	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> .	
	For details, please refer to the document “ Principles of Global C-Sink Standards ”, chapter 7.1.5. For the C-Sink Trader Endorsement please refer to the document “ Endorsement process of C-Sink Traders ”	

7.5	a. Will the Programme Registry, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry’s public website the account owner’s cancellations of CORSIA Eligible Emission Units as instructed.	<input checked="" type="checkbox"/> YES
	b. Will such cancellation information (row a) include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement these provisions:	
	a) Yes, any cancellations (retirements) are made public instantly after the retirement process is completed. Users are informed in advance of bigger downtimes and maintenance work.	

	b) Yes, the cancellation information based on Annex 16, Volume IV, and ETM, Volume IV are included.
	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> .
	For details, please refer to the document " Principles of Global C-Sink Standards ", chapter 7.1.5.

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:	
	Upon request, reports can be generated which contain the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV. Information which are not publicly displayed by the C-Sink Trader during the retirement process, will also not be visible in any export to third parties.	
	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> .	
	For details, please refer to the document " Principles of Global C-Sink Standards ", chapter 7.1.5.	

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:	

	<p>a) Yes, as described in our Privacy statement, the C-Sink Registry processes data in accordance with applicable EU and Swiss data protection law. This ensures data integrity and secure access and transactions for all users.</p> <p>b) Yes, the security practices are described in our Privacy statement.</p> <p>c) As described in Ch. 6.1. of the Principles of Global C-Sink Standards, if a company is not officially registered or a private individual's address cannot be verified, no login will be granted. This verification helps prevent the generation of fraudulent or machine-created access credentials.</p> <p>d) As described in Ch. 7.1.4. and 7.1.5. of the Principles of Global C-Sink Standards, users only get access to information and functions which they are assigned to, either as part of an endorsed role (e.g. retirements as C-Sink Trader) or provided by the company responsible itself (e.g. transfers as First C-Sink Owner).</p> <p>e) Yes, each transaction is associated with a specific user account and requires multiple click events, which ensures that every transaction is an intentional engagement.</p> <p>f) Yes, the security features are reviewed annually to ensure they are in accordance with industry best practice.</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> .
	For details, please refer to the document " Principles of Global C-Sink Standards ".

7.8	a. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the CORSIA participant account holder or their designee?	☒ YES
	b. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme's application form?	☒ YES
	Describe how the Registry does or will implement each provision in rows a and b:	
	<p>a) As described in the Global C-Sink Privacy statement, users of Global C-Sink registry will be notified in case of breach of data security or integrity if the user is affected.</p> <p>b) In case of breach of data security or integrity concerning a CORSIA participants, the ICAO Secretariat will be informed as well.</p>	
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> <p>For details, please refer to the website Global C-Sink Privacy statement, Tab: 'When is your data otherwise passed on to third parties?'</p>	

7.9	Does the Programme Registry ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV ⁸ ?	<input checked="" type="checkbox"/> YES
	Describe how the Registry implements these provisions:	
	All retirements in the Global C-Sink registry are recorded. This process makes it impossible to reverse the process; each retirement is tracked through its own ID.	
	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> .	
	For details, please refer to the document " Principles of Global C-Sink Standards ", chapter 7.1.5.	

7.10	a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format?	<input checked="" type="checkbox"/> YES
	b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required?	<input checked="" type="checkbox"/> YES
	c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields?	<input checked="" type="checkbox"/> YES
	d. Does the Programme Registry ensure that all cancellation information on its website can be downloaded in a machine-readable format, e.g., .xlsx?	<input checked="" type="checkbox"/> YES
	Describe how the Registry implements each provision in rows a – d:	
	a) Yes, all information about cancellations/retirements are accessible publicly on the Global C-Sink Registry.	
	b) Yes, the Global C-Sink Registry is accessible for the public at no cost and without credentials.	
	c) Yes, the Global C-Sink Registry offers search functionality and filters.	
	d) Yes, all cancellation information is available on demand in a machine-readable format.	
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> .		
For details, please refer to the Global C-Sink Registry, https://global-c-registry.org/ , and the document " Principles of Global C-Sink Standards ", chapter 7.1.5.		

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.

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:	
	a) Yes, according to the Swiss Law the Global C-Sink Registry will retain documents and data relevant to units and cancellations on an ongoing basis and for 10 years. b) Yes, the Global C-Sink Registry will ensure that the required procedures and planning are aligned.	
	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> .	
	Links und Evidence: Global C-Sink Privacy statement and Carbon Standards Privacy Policy	