

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

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

(Version 2, January 2026)

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SECTION I: ABOUT THE ASSESSMENT OF APPLICATIONS

Background

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

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

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

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

About this form

Programme responses to this application form will serve as the primary basis for the assessment. This form requests *evidence of programme procedures or programme elements*. The evidentiary documentation enables TAB

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION II: INSTRUCTIONS

Submission and contacts

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

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

Form basis and cross-references

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

Application Form completion

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

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

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

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

following ways:

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

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

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

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

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

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

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

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

Scope of application

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

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

In [Appendix C “Programme Exclusions Scope”](#), the programme should clearly identify, at the “activity type” level (e.g., sector(s), sub-sector(s), and/or programme/project “type(s)”), any elements the programme **is not submitting for TAB’s assessment** of CORSIA eligibility, which *are not* described in this form; as well as the specific methodologies, protocols, and/or framework(s) associated with these programme elements.

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

Treatment of EUC-relevant programme procedures at the methodology level

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

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

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

“Linked” certification schemes

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

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

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

clearly identify any information provided in this form that pertains to a linked certification scheme and/or only applies when a linked certification scheme is used.

Disclosure of programme application forms and public comments

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

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

SECTION III: APPLICATION FORM

General information

A. Programme Information

Programme name: [Isometric](#)

Administering Organization¹¹: [Isometric HQ Ltd](#)

Official mailing address: contact@isometric.com

Telephone #: [+44 20 3192 0250](tel:+442031920250)

Official web address: <https://isometric.com>

B. Programme Administrator Information

Full name and title: [Lukas May](#)

Employer / Company (*if not programme*): [Isometric](#)

E-mail address: lukas.may@isometric.com

Telephone #: [Provided upon request](#)

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

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

Employer / Company (*if not Programme*): [Click or tap here to enter text.](#)

E-mail address: [Click or tap here to enter text.](#)

Telephone #: [Click or tap here to enter text.](#)

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:

Board: [Eamon Jubbawy \(CEO\)](#), [Ryan Orbuch \(Partner, Lower Carbon Capital\)](#), [Khaled Helioui \(Partner, Plural Platform\)](#), [Clare Leckie \(Secretariat\)](#)

Leadership: [Eamon Jubbawy \(CEO\)](#), [Lukas May \(Chief Commercial Officer\)](#), [Ola Sitarska \(Chief Technology Officer\)](#), [Ellie Romer-Lee \(Chief People Officer\)](#), [Stacy Kauk \(Chief Science Officer\)](#), [Jennifer Wilcox \(Chief](#)

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

Scientist)

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.

Isometric's organizational structure is set out in the publicly available Isometric [Appointments Policy](#). Please note that all Policies referred to throughout the application can be manually accessed under Isometric's [Governance and Policies page](#). The Appointments Policy shows the makeup of the Board as well as the Leadership, and how both of these interact with individual Divisions as well as the independent Science Network. The functions of each organizational unit are spelled out in more detail on the [About page](#), with separate tabs for each Division, as well as the Leadership and the Board.

Questionnaire

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

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

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

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

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

Criterion: Legal nature and transfer of units

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

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

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

- a) All credits on the [Isometric Registry](#) are issued with a permanent, unique serial number, with a full, public, immutable data provenance, as set out in [Section 5.1](#) (“Credit Attributes”) of the Isometric Standard. This provenance is publicly visible on the Isometric Registry, allowing any credit user to trace the origin and history of the credit including information on its issuing date, issuing Project, issuing

Project Proponent, the specific removal for which the credit was issued, any previous transfers or transactions, retirement status, and retirement beneficiary. Information on the underlying removal activity that underpins any given credit is publicly available on the Isometric Registry, including a process overview, as well as the full life-cycle assessment calculation data. This ensures a completely transparent chain of custody from removal to credit issuance to credit retirement.

- b) Per the information detailed in part a) above, provenance for each Credit is publicly available on the [Isometric Registry](#).
- c) When credits are issued to the Project Proponent of a Validated and Verified carbon removal activity, a full history of ownership is tracked and displayed publicly on the [Isometric Registry](#). The property aspects of the credit are set out in [Section 5.1 \(“Credit Attributes”\)](#) of the Isometric Standard and ensure that each credit on the Isometric Registry has a publicly available history of ownership, the date of first issuance, who it was first issued to, if and when it was retired, by whom, and where relevant, on behalf of whom. When the owner of a credit chooses to retire the credit, this results in issuance of a retirement certificate to said owner, according to [Sections 5.4 \(“Retirement Rules”\)](#) and [5.5 \(“Retirement Certificates”\)](#).
- d) Public disclosure for property aspects of a credit is detailed in the answer to question c) above.

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

N/A

Criterion: Programme governance

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

Provide evidence that this information is available to the public:

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

Isometric’s governance, organizational structure, and the functions of different business units are set out on the [About page](#) on the website, as well as in the Isometric [Appointments Policy](#). The Appointments Policy is publicly available and describes how appointments are made to Leadership, committees, and other groups (e.g. the Isometric Science Network).

Other key decisions are also publicly disclosed, including:

- New staff hires and their roles and responsibilities are updated on isometric.com/company
- Decisions to issue credits are made publicly available through the [Isometric Registry](#)

- Any new Protocols, or changes to existing Protocols, are put out for public consultation and a summary of the feedback received and decisions taken as a result are published on the website

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

N/A

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

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

Isometric has an up-to-date professional liability insurance policy exceeding the amount required by Paragraph. 2.7.4. A copy of that insurance policy is included as 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... (<i>Paragraph 2.7.2</i>)	
a) ...continuously governed for at least the last two years?	<input checked="" type="checkbox"/> YES
b) ...continuously operational ¹² for at least the last two years?	<input checked="" type="checkbox"/> YES

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

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

- Isometric has been continuously governed from its incorporation in January 2022 to the present day (over four years). A detailed [filing history](#) can be accessed on the UK Companies House website, including the Certificate of Incorporation and Articles of Association that were published on 5 January 2022.
- Isometric confirms that it has been continuously operational since January 2022 to the present (i.e. over two years).

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

N/A

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.

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) Beyond the crediting period, Project Proponents must commit to ongoing monitoring requirements, as set out in [Section 2.5.8.2 \(“Monitoring”\)](#) of the Isometric Standard, that can extend into multi-decadal elements. Isometric plans to manage such elements through a combination of:
- Effective financial management and governance:
 - The initial amount of funding raised for Isometric (\$25M) was designed to provide strong financial foundations ensuring long-term durability of the company and the ability to implement long-term (i.e. multi-decadal) plans.
 - The revenue model is structured to cover Isometric’s ongoing costs, ensuring a sustainable footing on which to continue operations in the long-term.
 - We put in place contractual commitments with Project Proponents that legally bind them (and successors) to comply with any long-term (e.g. multi-decadal) elements in the relevant Protocol. For instance, there is a forty year monitoring requirement for reforestation projects, as set out in [Section 5.4 \(“Ongoing Monitoring Period”\)](#) of the Reforestation Protocol. These requirements legally oblige monitoring to continue even if the relationship with the Project Proponent and Isometric has ended.
- b) Isometric has developed a Wind Down Policy setting out the plan for possible responses to the dissolution of the programme in its current form (a similar requirement was covered as part of the ICVCM application and approval process). The policy's objective is to enable Isometric to cease its activities in an orderly way, minimising negative impacts on clients and the market. It prepares for scenarios including an unexpected crisis or insolvency and considers triggers such as major financial losses, the oversupply of carbon credits or significant supplier reversal events.

Drawing on the UK Financial Conduct Authority’s Wind Down Planning Manual, the policy sets out a framework to manage wind-down risks by monitoring early warning indicators, such as the expenditure-to-revenue ratio and buffer pool levels, as well as planning procedures to facilitate an orderly shut down. We have attached a copy of this policy to this email. This is commercially sensitive so not for external publication, so it is shared separately as an 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) Isometric has a [Conflicts of Interest Policy](#) published on its website. This prevents program staff, Board members, and management from having financial, commercial or fiduciary conflicts of interest in the governance and provision of program services. For example, if an in-house scientist has a family member at a Project Proponent with whom Isometric works, then they will need to declare this and a mitigation plan will be put in place (e.g. that individual may not be permitted to be involved in the Verification and crediting process in relation to the Project Proponent). During the onboarding process and refreshed on an annual basis (or whenever a fresh conflict arises), a Conflict of Interest Declaration must be completed by all staff, Board members, and contractors. The blank template Declaration can be provided upon request.
- b) Where a conflict is determined to exist through the mandatory declaration process, Isometric implements appropriate measures to resolve or mitigate that conflict as set out in the [Isometric Conflicts of Interest Policy](#). These measures may include recusal from relevant decision-making processes, disqualification from specific Projects, or other actions as deemed necessary and are mandatory for all staff, including those administering the Isometric Registry.

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.

- a) Isometric has a [Conflicts of Interest Policy](#) published on its website. This prevents program staff, including those administering the Isometric Registry, from having financial, commercial or fiduciary conflicts of interest in the governance and provision of Registry services. During the onboarding process and refreshed on an annual basis (or whenever a fresh conflict arises), a Conflict of Interest Declaration must be completed by all staff.
- b) Where a conflict is determined to exist through the mandatory declaration process, Isometric implements appropriate measures to resolve or mitigate that conflict as set out in the Isometric [Conflicts of Interest Policy](#). These measures may include recusal from relevant decision-making processes, disqualification from specific Projects, or other actions as deemed necessary and are mandatory for all staff, including those administering the Isometric Registry.

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 set out in section 6 of the [Isometric VVB Policy](#), VVBs must provide a declaration that:
 - The Auditor has no financial interest in and no unmitigated conflict of interest with Isometric or the relevant Project.
 - None of the family members of involved Auditors must be dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in the offset credits being evaluated.
- b) To prevent conflicts of interest between Validation and Verification Bodies ("VVBs"), Isometric, and Project Proponents, the [Isometric Standard](#) has specific requirements in [Section 4.4 \("Conflicts of Interest"\)](#). Relevant extracts are listed below:
 - Any organization which has been involved in the development of a particular Project may not act as a VVB for Validation and/or Verification purposes for that Project. Any organization which has been paid by a particular Project to assist in developing any part of a Protocol for their process

may not act as a VVB for Validation and/or Verification purposes for that Project.

- To minimize the risk of conflicts of interest occurring between the Project Proponent and the VVB, Isometric will select and engage VVBs for Project Validation and Verification, and VVBs must complete a conflict of interest disclosure.
- The [Isometric VVB Policy](#) defines as a minimum requirement that an Audit team shall at least include a team leader and a separate Validator or Verifier. To ensure the principle of dual control, Validation and Verification may not be conducted by a sole proprietor.
- Furthermore, according to Isometric Standard [Section 4.5 \(“Rotation of Validation and Verification Bodies”\)](#), VVBs must be rotated every five years.

The [Isometric VVB Policy](#) provides further granular requirements on the controls to ensure independence of the VVB:

- As part of the application form that VVBs need to complete, they must declare any conflicts of interest. This mechanism allows Isometric to immediately identify any conflicts of interest and mitigate them if possible, or to select another VVB if not.
 - Upon signature of the statement of work for an individual Project, the VVB must confirm a declaration ensuring impartiality, quality, and the absence of any conflicts of interest. This includes confirmation:
 - that the VVB has no financial interest in and no unmitigated conflict of interest with Isometric or the relevant Project.
 - that none of family members of involved Auditors are dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in the offset credits being evaluated.
 - In cases where a conflict of interest was identified after signing of relevant contracts or after the beginning of the Audit, Isometric will take remedial action to mitigate the conflict of interest. This could include, for example, suspending the relevant experts from the Audit process and seeking unconflicted replacement personnel from the VVB. If mitigation is not possible, Isometric reserves the right to suspend the VVB immediately and appoint a different VVB for the Project.
- c) As set out in section 6 of the [Isometric VVB Policy](#), where a conflict of interest has been identified, Isometric will determine the appropriate mitigation, and if mitigation is not possible Isometric may require specific individuals to be removed from the work program, or require a new VVB to be appointed.

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):

Isometric publicly discloses a range of relevant information. This includes:

- Project documentation, such as Project Design Documents (“PDDs”) and VVB documentation, on each Project’s profile on the [Isometric Registry](#). As set out in [Isometric Standard Section 3.2 \(“Documentation”\)](#), the PDD includes but is not limited to a non-technical summary, detailed information on the mitigation activity, including its location and Project Proponent(s), a description of the technology or practices applied, and the environmental and social impacts.
- Detailed calculation data for each credit on the Isometric Registry, to see an example click [here](#). This includes the data captured in relation to the carbon removal activity as well as all associated emissions (e.g. transportation). Supporting evidence (e.g. bills of lading) are also hosted on the Isometric Registry. If any of the supporting evidence contains confidential business information, it is available only to Isometric, the relevant VVB, the Project Proponent, and the buyer of the credit (as well as government bodies, regulators and accreditation bodies, on request).

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):

The Isometric Standard sets out requirements for local stakeholder consultations in [Section 3.5 \(“Stakeholder Input Process”\)](#). Included in this section is the requirement: *“Consultation with stakeholders and rights-holders must be conducted and evidence of these meetings must be submitted to Isometric.”* This is to ensure that the interests of local stakeholders are incorporated into the design of any activity. The consultation must be designed to be iterative, accessible, transparent, free from external manipulation, systematically documented, and contain a mechanism for grievances. The results of such stakeholder engagement will be included in PDDs, which in turn are subject to Validation and Verification and published on each Project’s profile on the [Isometric Registry](#). The key elements of the process are set out below.

Consultations must meet the requirements below.

- Iterative:
 - The first consultation meeting must occur prior to Project development, such that any input and concerns can be incorporated into the Project's design, and meeting and correspondence must be operational throughout the Project's lifespan.

- Accessible:
 - Stakeholders and rights-holders must be invited to consultation meetings with a minimum notice of 14 days.
 - Stakeholders and rights-holders must be invited to consultation meetings via appropriate methods, which may include, but are not limited to, the post, email, or notices in newspapers and public places.
 - Consultation meetings must be scheduled to maximize attendance, taking note of cultural or religious holidays and heritage.
 - Meetings, documentation and correspondence must be in the local language(s), or have a translator where necessary to facilitate communication.
 - Meetings, documentation and correspondence should be respectful of local knowledge; and accessible to a non-technical audience.
- Transparent:
 - The intention of each consultation meeting must be communicated to all stakeholders prior to the meeting.
 - All stakeholder or Project Proponent conflicts of interests must be declared.
- Free from external manipulation.

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

N/A

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

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

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

- a) Public comments provisions are outlined under [Isometric Standard Section 2.2 \("Consultation Requirements"\)](#), as well as [Section 3.5 \("Stakeholder Input Process"\)](#) for Project-level consultations. The comments received through these procedures are considered in the development of the Isometric Standard and underlying Protocols. Further information is set out below:
 - **Isometric Standard:** Isometric conducts public consultations on material changes to the Isometric Standard, which sets out the core programme procedures. Any resulting final changes will be published in an updated version of the Standard alongside a clear explanation of the stakeholder input received, and how this informed the final changes that were made. This

process is set out in [Section 1.3 \(“Versioning”\)](#) of the Isometric Standard. In addition, a full change-log, along with all previously published versions of the Isometric Standard, and their dates of publication, is publicly available on Isometric’s website.

- **Protocols:** As part of Protocol development, we seek scientific input on draft Protocols and Modules from an independent [Science Network](#) of over 400 scientists. All material changes to Protocols and Modules are also published on Isometric’s [Active Consultation Page](#) for a 30-day public consultation. After a Protocol has undergone the full consultation process and is published, Isometric shares a consolidated document summarizing the feedback received. Each protocol listed on the registry has its own section detailing the comments on the protocol during the public consultation period and how Isometric responded. Isometric shares a consolidated document summarizing the feedback received. An example for this is the [Biomass Geological Storage Protocol](#), for which a public consultation took place between 22 November and 22 December 2023, following which a Public Consultation Summary was published [here](#). (This can be viewed through selecting the dropdown box located by the version number of the protocol in the top right hand corner of the page.) The process for updating protocols is set out in Sections [2.1 \(“Protocol Certification Process”\)](#) and [2.2 \(“Consultation Requirements”\)](#) of the Isometric Standard.
 - **Projects seeking registration:** Project Proponents are required per [Section 3.3 \(“Eligibility”\)](#) of the Isometric Standard to consult on their planned projects and review all comments received. Prior to project registration on the Isometric Registry, projects must undergo a 30 day public comment period. Isometric will review all comments received during that period, and share these with the Project Proponent and the Project’s appointed VVB. The Standard then specifies the next steps following this review: *"In response to comments received, Isometric or the appointed VVB may issue clarification requests or corrective action requests to the Project Proponent."* All comments are reviewed and can trigger formal actions that must be addressed. Examples of comments can be found on the relevant project page on the Isometric Registry. You can see an example of this for Zeroex’s Vulkaneifel project [here](#).
 - **Ongoing Stakeholder Feedback:** [Section 3.5 \(“Stakeholder Input Process”\)](#) of the Isometric Standard contains a comprehensive set of procedures for ongoing stakeholder feedback on project activities. This is to ensure that the interests of stakeholders are incorporated into the design of any carbon removal activity. The input process must be designed to be iterative, accessible, transparent, free from external manipulation, systematically documented, and contain a mechanism for grievances.
- b) The process for the public consultation period is set out in Isometric Standard Sections [2.1 \(“Protocol Certification Process”\)](#) and [2.3 \(“Consultation Requirements”\)](#). After a 30-day public consultation period, Isometric publishes an anonymized summary of the feedback received. An example for this is the [Biomass Feedstock Accounting](#) module, for which a public consultation took place between 25 July and 25 August 2025, following which a [Public Consultation Summary](#) was published on the Isometric Registry. [Section 3.5 \(“Stakeholder Input Process”\)](#) of the Isometric Standard contains a comprehensive set of

procedures for ongoing stakeholder feedback on project activities. The procedures for consultation for Projects seeking registration are set out in [Section 3.3 \(“Eligibility”\)](#) and described in answer a) above.

- c) As set out in [Section 2.3 \(“Consultation Requirements”\)](#), following a public consultation on the Isometric Standard or an Isometric Protocol, Isometric publishes a public consultation summary, this includes a table identifying the section applicable to a given comment, the feedback received and Isometric’s resolution ([see example here](#)).

As set out in [Section 3.3 \(“Eligibility”\)](#), prior to project registration on the Isometric Registry, projects must undergo a 30 day public comment period. Isometric will review all comments received during that period, and share these with the Project Proponent and the Project’s appointed VVB. The Standard then specifies the next steps following this review: *“In response to comments received, Isometric or the appointed VVB may issue clarification requests or corrective action requests to the Project Proponent.”* All comments are reviewed and can trigger formal actions that must be addressed. Examples of comments can be found on the relevant project page on the Isometric Registry. You can see an example of this for Zeroex’s Vulkaneifel project [here](#).

As set out in [Section 3.5 \(“Stakeholder Input Process”\)](#) of the Isometric Standard contains a comprehensive set of procedures for ongoing stakeholder feedback on project activities, this includes requirements that specify that grievances must be resolved or escalated no later than 60 days after receipt and that feedback is systematically documented and made public or accessible upon reasonable request.

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):

- a) [Sections 3.6 \(“Regulatory Compliance”\)](#) and [3.7 \(“Environmental and Social Impacts”\)](#) of the Isometric Standard set out the safeguards in place to address environmental risks. Project Proponents must clearly state in their PDD the approaches they use to ensure compliance with regulations (including environmental) in all jurisdictions to which the Project is accountable, meeting all local, regional and

national and international regulations and laws and, where relevant, international conventions and standards. Project Proponents are also specifically required to consider the environmental impacts which could potentially arise as a result of their activities, both within and beyond their boundary, and at minimum must demonstrate that they will do no net environmental harm by demonstrating a mitigation plan for each environmental and social risk identified. [Section 3.7.1 \(“Environmental Impacts”\)](#) of the Isometric Standard explains the ways in which Project Proponents must demonstrate the absence of net harm by completing a range of assessments, including environmental assessments in line with local regulations, ongoing monitoring, and a closure plan. These assessments must be performed by an independent third-party and are required to include aspects drawn from the ICVCM’s Core Carbon Principles.

Where additional requirements specific to the risk factors of a given pathway are necessary, these are included in the relevant Isometric Protocol. If the Project Proponent fails to meet these requirements the Project Proponent will fail validation and will be unable to issue credits under the Isometric standard.

- b) [Section 3.7.2 \(“Social Impacts”\)](#) of the Isometric Standard sets out the safeguards in place to address social risks. The absence of social harm should be demonstrated through a social impact assessment or equivalent, which must be conducted by a third party if impacts are considered significant and/or if required by the host jurisdiction. In line with the ICVCM Core Carbon Principles, the assessments on social impacts must consider a variety of social risks (outlined in the same section) including: labor rights and working conditions, land acquisition and involuntary resettlement, impacts on indigenous people and local communities (“IPLCs”), respect for human rights, and stakeholder engagement.
- c) Dedicated safeguards to address environmental and social risks are disclosed in [Sections 3.6 \(“Regulatory Compliance”\)](#) and [3.7 \(“Environmental and Social Impacts”\)](#) of the Isometric Standard.

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):

As per [Section 3.7 \(“Environmental and Social Impacts”\)](#) of the Isometric Standard, Project Proponents must consider the material environmental and social impacts that could potentially arise as a result of their activities, both within and beyond the Project boundary, and at minimum must do no net environmental or social harm. The Project Proponent must include all of these material environmental and social risks as part of the Project Design Document (PDD). For each aspect of the environmental and social impact assessment, the Project Proponent must demonstrate how these risks have been assessed and, if applicable, what mitigation plan is in place to prevent them. Remediation of any unintentional harm, caused directly or indirectly by a Project, must be carried out by a Project Proponent. VVBs will continue to assess environmental and social requirements on a

regular basis as part of the verification process, and failure to adequately remediate any harm caused may lead to a Project being subject to Credit cessation and cancellation.

Illustrative summary examples below, drawn from Vaulted Deep’s Great Plains Facility Organic Waste Sequestration Project in the United States, which injects biomass slurry into salt caverns (more information can be found in Section D “Environmental and Social Impacts” and Section E “Stakeholder Input Process” of the published [PDD](#)):

- **Social:** Multiple sessions were held at the facility to educate the local community on the site. A site tour was conducted, as well as two community meetings held to address concerns and questions. Project consultation documents were part of the materials provided to Isometric and the relevant VVB (350 Solutions) for assessment to Validate and Verify the Great Plains Project. Stakeholders considered relevant for this Project include:
 - Local, state, and federal regulators (generally, state and local EPA)
 - Members of local government
 - Nearby residents and landowners (especially within the anticipated radius of injectate migration/influence)
 - Waste partners who provide Vaulted Deep with the waste
 - Environmental interest groups/NGOs

Vaulted Deep continues to engage each stakeholder throughout the Project, and their sites require regular re-permitting and reporting to regulatory and local government agencies. These activities generally involve public engagement via notices, hearing, regular quantification and reporting of net environmental impacts, and public access. The cadence of these activities ensures regular input from the public via their elected representatives, responses to public notices, and feedback received at public presentations.

- **Environmental:** Vaulted Deep is the sole operator of the Great Plains facility and has ownership over, and liability for, all injected materials. It conducted all necessary pre-injection studies and analyses before their Great Plains facility was built. This included geologic feasibility studies, local environment and groundwater assessments, and engagement with local community groups and regulators. The absence of net environmental and social harm was demonstrated. Before receiving Class V injection permits, the Project Proponent conducted environmental impact assessments, and no material environmental issues were found. The Great Plains site was fully permitted and operational prior to Validation and Verification. Vaulted Deep submits monthly and quarterly reports to the Kansas Department of Health and Environment. This includes groundwater testing, lab-analyses and volume reports on emplaced material, daily readouts of presses and stability of the subsurface caverns, as well as bi-annual elevation surveys to ensure ground stabilization and no cavern sinking is occurring.

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

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

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

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

- a) The main processes in place to implement, monitor and enforce such safeguards include:
- **Requirements for local community engagement** by Project Proponents, as detailed in Isometric Standard [Section 3.5 \(“Stakeholder Input Process”\)](#). Such engagement must be designed to be iterative, accessible, transparent, free from external manipulation and systematically documented.
 - **A mechanism for stakeholders to voice and address grievances.** Project Proponents must put this in place (as per [Section 3.5](#)) and Isometric also maintains a publicly available [Grievance Policy](#) enabling concerns to be raised and responded to in a transparently defined manner. Specific procedures that guide this process include:
 - The Project Proponent's contact details must be publicly available to all stakeholders.
 - Grievances must be acknowledged by the Project Proponent within 14 days of receipt.
 - Grievances must be resolved or escalated within 60 days of receipt.
 - Project Proponents are also required to inform Isometric about any new grievances within 14 days of receiving them, ensuring program-level oversight.
 - The entire process must be systematically documented and made public or accessible upon reasonable request.
 - **Regular renewal and Re-validation of the PDD**, which includes the mandatory assessment of environmental and social risks. This must take place at a minimum cadence of every 10 years (the maximum crediting period, unless otherwise specified in a relevant Protocol) as set out in Isometric Standard [Section 3.4 \(“Project Crediting”\)](#). The project design document is published on the Isometric website before credits are issued.
- b) These processes, institutions and procedures are publicly available in the weblinks above and the application of these requirements in the context of a specific project is included in the Project Design Document. These are publicly available on the Isometric registry.

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

N/A

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

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

Yes, projects must demonstrate they do not violate local, state/provincial, national or international regulations or obligations. As per [Section 3.6 \(“Regulatory Requirements”\)](#) of the Isometric Standard, Projects must identify and demonstrate within the Project Design Document the method(s) for compliance with regulations for all jurisdictions to which the Project is beholden. As per [Section 3.3 \(“Eligibility”\)](#) projects must conform to all relevant laws and regulations in the jurisdiction in which they operate.

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):

In accordance with [Section 3.7.3 \(“Sustainable Development Impacts”\)](#) of the Isometric Standard, Project Proponents must demonstrate in their PDD, where relevant and feasible, how their carbon removal activities support the United Nations Sustainable Development Goals.

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 of 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 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):

In accordance with [Section 3.7.3 \(“Sustainable Development Impacts”\)](#) of the Isometric Standard, Projects are required to demonstrate how their carbon removal activities are consistent with relevant Sustainable Development Goals (SDG) of all jurisdictions in which they operate. Project Proponents are currently required to review Sustainable Development Goal targets and indicators from the relevant jurisdiction. As part of the

validation process the Project Proponent works with Isometric to provide an assessment of positive impacts identified in relation to sustainable development goals of the relevant jurisdiction.

This assessment is included in the publicly available Project Design Document. This assessment includes sustainable development indicators and applicable units of measurement for meeting those indicators. In addition, all documentation related to the subsequent Verification of the project is public and a third party VVB will assess the project against the requirements contained in the PDD.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):
Isometric plans to publish further guidance by April 31 2026, to support the identification of relevant sustainable development indicators.

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):

In accordance with [Section 3.7.3 \(“Sustainable Development Impacts“\)](#) of the Isometric Standard, Project Proponents must demonstrate in their PDD, where relevant and feasible, how their carbon removal activities are consistent with the United Nations Sustainable Development Goals. This is applicable to all Isometric Projects, including those identified as CORSIA Eligible Emissions Units.

Isometric has revised [Section 5.8 \(“CORSIA“\)](#) as part of the Isometric Standard version 2.0 to include the following language: “Project proponents must report their sustainable development contributions or co benefits in the Project Design Document, including as appropriate indicators specified by Isometric and those publicly specified by host country, for credits to be identified as CORSIA Eligible Emissions Units.”

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):
Isometric has revised [Section 5.8 \(“CORSIA“\)](#) as part of the Isometric Standard version 2.0 to include the following language: “Project proponents must report their sustainable development contributions or co benefits in the Project Design Document, including as appropriate indicators specified by Isometric and those publicly specified by host country, for credits to be identified as CORSIA Eligible Emissions Units.”

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

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

As set out in [Section 3.7.3 \(“Sustainable Development Impacts”\)](#) of the Isometric Standard, as part of Validation, the Project Proponent works with Isometric to provide an assessment of impacts identified in relation to sustainable development goals of the relevant jurisdiction. This assessment is included in the publicly available Project Design Document. This assessment includes sustainable development indicators (including those publicly specified by the host country) and applicable units of measurement for meeting those indicators. In addition, all documentation related to the subsequent Verification of the project is public and a third party VVB will assess the project against the requirements contained in the Project Design Document.

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

N/A

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

Criterion: Are quantified, monitored, reported, and verified

Q1. Are procedures in place to ensure... (Paragraph 3.3)	
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) As set out in the Isometric Standard, including [Section 2.5.10 \(“GHG Statement Policies”\)](#), all Project Proponents must provide a cradle-to-grave GHG Assessment of all emissions associated with a Project’s removal process. The GHG emissions that result from the Project’s activities within the defined boundary, in addition to any leakages, together encompass the entire impact of a Project on GHG emissions. The GHG Assessment must follow life cycle assessment guidelines set out in Isometric’s GHG Accounting Module. In addition, each Protocol has Project-based standards outlining which system boundary and emission factors are acceptable and how they relate to the overall quantification of carbon credits.

Protocols are created through a rigorous process involving scientific experts in the field and a public consultation with active participation from the public, industry, and academia. This procedure ensures the quantification methods used in the Protocol are robust.

- b) Isometric Standard [Section 2.5.10 \(“GHG Statement Policies”\)](#) outlines the accounting requirements for all projects. Calculations for each Project are made publicly available on the [Isometric Registry’s](#) project page ([example](#)), including all data points, constants, derived and standard public values used for the calculator and their relevant sources.

Additionally, per [Section 4.2 \(“Validation and Verification Process”\)](#) of the Isometric Standard, for both Validations and Verifications, the results of the Validation/Verification process, including the Validation/Verification Report and Opinion, will be made available for each Project.

- c) Independent VVB Verification must be conducted for each batch of removal activity undertaken in order

for such activity to result in credits being issued. Such verification takes place at least annually, as set out in [Section 4.2 \(“Validation and Verification Process”\)](#) of the Isometric Standard. However, verification may take place more frequently subject to the operational cadence of the carbon removal activity of the Project Proponent and the requirements of the relevant Protocol.

In addition to the verification, ongoing monitoring takes place as described in [Section 2.5.8.2 \(“Monitoring”\)](#) of the Isometric Standard, and can extend beyond the crediting period. The nature of the monitoring and the frequency is specified in each Protocol according to the reversal risks of the mitigation activity. Monitoring requirements must include:

- adherence to the monitoring program of the Protocol that the individual Project is following;
- the frequency of measurement and reporting, as specified in the relevant Protocol;
- consideration of Baselines and incorporating provisions for reevaluation at the end of a Project's Crediting Period or at set timescales as defined within the Protocol;
- the methodology for detecting all potential Reversal mechanisms;
- provisions for reporting Reversals to the VVB and Isometric, as adequate deductions to net Removals or Reductions may be required;
- identification of (and actionable plan for remediation of) emissions of CO2e during a Project's operational and post-cessation lifespan;
- monitoring reports that are made publicly available to the Registry; and
- reassessment of reversal risk at a minimum every 5 years, in addition to when any of the following milestones are met:
 - the renewal of each crediting period;
 - when monitoring identifies a reversal-related risk;
 - when monitoring identifies an actual reversal event has taken place.

d) Mitigation is measured and verified by accredited and independent third-party Verification entities, as outlined in [Section 4 \(“Validation and Verification Requirements”\)](#), and particularly [Section 4.2 \(“Validation and Verification Process”\)](#) of the Isometric Standard.

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) As per the [Isometric VVB Policy](#) and [Section 4 \(“Validation and Verification Requirements”\)](#) of the Isometric Standard, VVBs conducting third-party Validation and Verification services must be approved by Isometric. The minimum expectation for the accreditation and qualification of VVBs is set out in the Isometric Standard, relevant extract below:

- Accreditation from an International Accreditation Forum member against ISO 14065 or other relevant ISO standard, including, but not limited to ISO 14034, ISO 17020, ISO 17029; or
- Accreditation from a relevant governmental or intergovernmental regulatory body

The accreditation must remain valid throughout the Validation and Verification process, as well as during the submission of the final Audit Report. Isometric will conduct regular checks on the status of accreditation of approved VVBs.

Before any VVB is approved by Isometric, they must submit a VVB application form (this has been attached as part of this application for confidentiality reasons), in which they must evidence their experience in greenhouse gas accounting and indicate their sectoral experience in a list based on IAF Mandatory Document 14. As part of the approval process, VVBs must also submit their certificate of accreditation.

Competency, conflicts, and accreditations for VVBs are reviewed as part of the RFP conducted each time a VVB is appointed for the validation and verification of a project. Isometric therefore reviews the competency of VVBs on a regular recurring basis. As per [Section 4.6 \(“Validation and Verification Body Oversight”\)](#) of the Isometric Standard, Isometric will oversee VVB activities during the validation and verification process and may suspend a VVB’s approval if issues are identified (related, for example, to competence, or conflicts of interest). Any significant performance concerns are also reported to the relevant accreditation body.

b) See response to a) which sets out the necessary accreditation for Verifiers (accredited VVBs perform both Validation and Verification).

c) These standards and procedures are publicly disclosed in the relevant sections of the [Isometric Standard](#) and the [Isometric VVB Policy](#) linked above.

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) Isometric has standards, requirements, and procedures in place, as set out in the [Isometric Standard](#) for the validation of activities. The procedure for Validation and Verification of carbon removal activities is as follows:

- **Protocol development and certification:** Isometric’s in-house science team creates pathway-specific Protocols. After a Protocol undergoes private and public consultation, a Project Proponent’s carbon removal activities can be Verified against that Protocol. This is explained in detail in [Section 2 \(“Protocol Requirements”\)](#) of the Isometric Standard.
- **Preparation:** Project Proponents must create a PDD. Details of this are set out in the documentation requirements in [Section 3.2 \(“Documentation”\)](#) of the Isometric Standard.
- **Initial Project Validation:** As outlined in [Section 4 \(“Validation and Verification Requirements”\)](#), and particularly [Section 4.2 \(“Validation and Verification Process”\)](#) of the Isometric Standard, all Project Proponents must undergo initial Project Validation, carried out by an independent third-party assessor (“VVB”), to assess conformity with the Isometric Standard and with the applied Protocol. The VVB uses the PDD and existing information gathered, as well as additional information which may be collected under an evidence gathering plan, in order to assess conformity. Upon completing this process, the VVB will submit a Validation Report and Validation Opinion to Isometric for final review.

b) **Initial Project Verification:** Following Project Validation, Project Proponents may submit claimed removals to Isometric, including associated removal calculations and monitoring data via the Science Platform. Isometric will appoint a VVB to conduct Verification, following the process described in [Section 4 \(“Validation and Verification Requirements”\)](#) of the Isometric Standard. Isometric appoints and pays the VVB, rather than the Project Proponent, to minimize the conflict of interest of a Project Proponent choosing its own Auditor. The VVB must follow these requirements and the requirements of the selected Protocol, and will issue a Verification Report and Verification Opinion to Isometric for final review upon completion of the process. The first Verification for a Project may take place at the same time as Project Validation, or subsequently. Unless otherwise specified in the relevant Protocol, a site visit is required for Validation and the first Verification of a Project. Verification may then take place at least annually, but generally more frequently, according to the requirements of the relevant Protocol. Once Isometric has accepted a Verification Report, the corresponding carbon removals will be deemed Verified, and eligible for the issuance of credits.

c) These standards and procedures are publicly disclosed in the relevant sections of the [Isometric Standard](#) linked above.

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) [Section 4.2 \(“Validation and Verification Process”\)](#) of the Isometric Standard specifies that Validation must occur either at the same time as the first Verification, or before the first Verification. Initial Validation, which always includes a site visit, therefore always occurs prior to or in tandem with the first Verification.
- b) Section 7 of Isometric’s [VVB Policy](#) outlines the reporting requirements after completion of a validation or verification: “A brief statement including the vintage, the protocol, and the quantity of removals as well as a detailed report, containing both material and immaterial findings, must be delivered by the VVB to Isometric and the respective project. The report must follow the requirements as per [Section 4.2 \(“Validation and Verification Process”\)](#) of the Isometric Standard. Both the statements and reports of validation and verification will, subject to commercial confidentiality constraints (e.g. redactions may be necessary on sensitive information), be made publicly available on the Isometric website.”
- c) Per [Section 4.2 \(“Validation and Verification Process”\)](#) of the Isometric Standard, for both Validations and Verifications, the results of the Validation/Verification process, including the Validation/Verification Report and Opinion, will be made available for each Project. An example for this is the [Validation and Verification report](#) prepared by 350 Solutions for Isometric biochar supplier Pacific Biochar. This information is found under the [“Project Documentation” tab](#) in each Project page on the Isometric Registry.

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) Isometric Credits are exclusively issued ex-post and only for removals which have been Validated and Verified against an approved Protocol by an accredited third-party. This is set out in [Section 5.1 \(“Credit Attributes”\)](#) of the Isometric Standard.
- b) This is not applicable, as Isometric does not issue credits ex-ante.

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):
 Click or tap here to enter text.

Criterion: Offset credit issuance and retirement procedures

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

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

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

- a) The procedure defining how credits are issued is set out specifically in [Section 5.2 \(“Issuance Process”\)](#) of the Isometric Standard. Credits are Issued against a specific Removal. This process is undertaken once a Removal has been Verified. Credits are always Issued to the Project Proponent of the Removal.
- b) Procedures around transfer, retirement and cancellation are set out in Sections [5.1 \(“Credit Attributes”\)](#), [5.3 \(“Transfer and Delivery Rules and Ownership History”\)](#), [5.4 \(“Retirement Rules”\)](#), [5.5 \(“Retirement Certificates”\)](#) and [5.6.1 \(“Reversals”\)](#) of the Isometric Standard. Deliveries can be made by Project Proponents to buyer credit accounts, resulting in transfer of ownership of one or more newly Issued credits. Further transfers can be made by credit account holders to other credit accounts, resulting in transfer of ownership of one or more credits. For each credit, the initial delivery and all transfers are logged on the credit and made publicly available in the credit's history.
- c) According to [Section 2.5.7 \(“Uncertainty in Removals”\)](#) of the Isometric Standard, Project Proponents must provide information that may result in an uncertainty discount on the quantified amount of carbon removal, as explained in [Section 10.1 \(“Worked Examples”\)](#) of the Isometric Standard.
- d) These procedures are publicly disclosed in the relevant sections of the [Isometric Standard](#) linked above.

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):

Isometric administers and operates a proprietary electronic registry (“the Isometric Registry”), which is a publicly accessible web application. It can be accessed directly via <https://registry.isometric.com>.

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

Q8. Does the programme have procedures in place to ensure that the programme registry or registries...	
a) ...have the capability to transparently identify emissions units that are deemed ICAO-eligible, in all account types ? (<i>Paragraph 2.4.3</i>)	<input checked="" type="checkbox"/> YES
b) ...clearly identify unit owners or holders? (<i>Paragraph 2.4 (d)</i>)	<input checked="" type="checkbox"/> YES
c) ...identify, and facilitate tracking and transfer of, unit ownership/holding from issuance to cancellation/retirement? (<i>Paragraphs 2.4 (a) and (d) and 2.4.4</i>)	<input checked="" type="checkbox"/> YES
d) ...identify unit status, including retirement / cancellation, and issuance status? (<i>Paragraph 2.4.4</i>)	<input checked="" type="checkbox"/> YES
e) ...assign unique serial numbers to issued units? (<i>Paragraphs 2.4 (b) and 2.4.5</i>)	<input checked="" type="checkbox"/> YES
f) ...identify in serialization, or designate on a public platform, each unique unit’s country and sector of origin, vintage, and original (and, if relevant, revised) project registration date? (<i>Paragraph 2.4.5</i>)	<input checked="" type="checkbox"/> YES

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

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

- a) Isometric confirms that it has included a tag in its system that enables credits to be classified as CORSIA-eligible. This tag will be toggled on for credit types confirmed to meet the eligibility requirements. Within the back-end system, Isometric maps which Projects fall within the approved emissions units criteria and conform to Isometric’s CORSIA policy. These projects will be transparently identified on the [Isometric Registry](#). You can see an example of how this operates for ICVCM’s CCP label [here](#). Isometric has prepared (for illustrative purposes) an example of how this will appear for CORSIA

Eligible Emission Units (as we have not yet issued any CORSIA Eligible Emission Units):

CREDIT DETAILS	
Supplier	 <u>Charm Industrial</u>
Process	
Sequestration date	22 May 2025
Removal ID	<u>rmv_1JXNTPQQ1S0W78S</u>
Project	<u>Charm Bio-oil Geologic Storage</u>
Location	Lousiana, United States of America
Durability	 1,000Y+
Baseline protocol version	<u>Bio-oil Geological Storage v1.0</u>
Accreditation	

- b) [Section 5.3 \(“Transfer and Delivery Rules and Ownership History”\)](#) of the Isometric Standard sets out the rules for delivery and transfer of Project Credits. For each Credit, the initial Delivery and all Transfers are logged on the Credit and made publicly available in the Credit’s history.
- c) [Section 5 \(“Crediting”\)](#) of the Isometric Standard sets out rules which ensure tracking of the full life-cycle of each credit on the Isometric Registry, including issuance, delivery, transfer, and retirement.
- d) [Section 5.1 \(“Credit Attributes”\)](#) of the Isometric Standard confirms that every credit on the Isometric Registry must be accompanied by information on its unit status. This status is set to “issued” when a credit was first issued, and becomes “retired” upon retirement. Isometric’s back-end system ensures this is tracked in real-time and reflected in the front-end on the Isometric Registry.
- e) As alluded to above, all credits on the Isometric Registry are issued with a permanent, unique serial number, with a full, public, immutable data provenance, as set out in [Section 5.1 \(“Credit Attributes”\)](#) of the Isometric Standard. As a default, the Isometric Registry always displays credits in “batches” (groups). For example: ISO-1-VAULT-USA-01P4-2023-1395450-1401153 represents the issuing of credit numbers 1395450 up to 1401153 issued from Vaulted Deep’s Great Plains Project.

- f) [Section 5.1 \(“Credit Attributes”\)](#) of the Isometric Standard defines a set of metadata which must be associated with each unit on the Isometric Registry, and visible to users who want to click through to view it. This metadata includes the issuance date and therefore each unit’s vintage. Each unit can be traced back to an individual removal and removal type, allowing for sectoral classification. Information on the underlying Project Proponent includes the country or countries in which carbon removal activities have taken place, as well as the Project registration date.

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

N/A

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

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

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

- a) Buyers and Project Proponents seeking to use the Isometric Registry must first undergo a series of standard know your customer (“KYC”) checks as defined in Isometric’s [KYC Policy](#).
- b) Accounts will only be issued to businesses who have passed Isometric KYC procedures and have therefore become registered with an account. To summarize, the Policy requires collection of the following information on clients:
1. Company name (full legal name)
 2. Company registered address
 3. Company number
 4. Industry sector

With this information, Isometric will:

- Check that Account Holders are not based in Financial Action Task Force (“FATF”) high-risk jurisdictions, or named on government sponsored watchlists or international (UN) sanctions lists. If any of these triggers are met, an account cannot be opened (or if such a trigger is identified for an existing account, an account closure process will be initiated)
- Build an understanding of the nature and legitimacy of Account Holders’ businesses
- Maintain KYC records for a minimum of five years
- Maintain records of all transactions
- Monitor transactions for unusual or suspicious activity

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)? (Paragraph 2.4 (c))	<input checked="" type="checkbox"/> YES
b) ...ensuring the periodic audit or evaluation of registry compliance with these security provisions? (Paragraph 2.4.8)	<input checked="" type="checkbox"/> YES

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

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

Isometric follows best-in-class security provisions, subject to a periodic (minimum annually) audit of compliance. The operational policies and processes followed by Isometric are informed by the CIS Critical Security Controls (CIS Controls) list. Examples of implemented technical measures include remote Mobile Device Management (MDM) for corporate devices, enforcing Multi-Factor Authentication (MFA) for core services, management of passwords using a password manager, and regular backups to ensure data integrity and availability.

Isometric's in-house technology team follows strict secure Software Development Lifecycle (SDLC) practices. This includes automated scanning of dependencies for Common Vulnerabilities and Exposures (CVEs), static analysis tools for immediate detection of security issues, continuous integration and deployment with a comprehensive automated tests suite, and automated patching of dependencies (99% within 1 working day of release). Every code change goes through a peer review process.

Security of credit management on the Isometric Registry is assured through individually identifiable user accounts, created and managed following industry best practices. Isometric's authentication system leverages industry-leading, secure technologies such as Google Cloud Identity Platform, JSON Web Tokens (JWTs) RFC 7519 standard, 4096 bit RSA signatures, Single Sign-On (SSO) and passwordless authentication. Every data access or modification attempt in the Isometric Registry goes through a centralized authorization system which maintains a complete audit trail of any successful or attempted action in the system, for example pertaining to issuance of credits or accessing confidential information.

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

N/A

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

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

Isometric does not currently transfer credits to/from any other registry not operated by the program, although it has the technical capability of doing so through a proprietary API.

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):
N/A

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

Q13. Does the programme Registry publicly display information... (<i>Paragraph 2.3.1</i>)	
a) ...on each batch of cancelled units?	<input checked="" type="checkbox"/> YES
b) ...in a machine-readable format (<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):

- a) [Sections 5.4 \(“Retirement Rules”\)](#) and [5.5 \(“Retirement Certificates”\)](#) of the Isometric Standard outline the retirement mechanisms and generation of a retirement certificate that correspond to the cancellation of a unit. All Retirements on the Isometric Registry are permanent. The Registry provides no technical functionality to allow users to further transact or use Credits, once Credits have been Retired.
- b) Isometric follows user interface design best practices and has conducted significant end-to-end user testing of the Isometric Registry to ensure all information, including the display of Retirement Certificates, is presented in clear, user-friendly format. All Retirement information on the Isometric Registry is available to be downloaded in a CSV report format, allowing any user to search and filter this information based on data fields, and link directly to the relevant Retirement Certificate on the Registry. An example of this CSV file for retirements is attached to this application.
- c) All Retirement information and Retirement Certificates are directly available on the Isometric Registry at <https://registry.isometric.com/>, at no cost.
- d) Accessing the [Isometric Registry](#) does not require login credentials.

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

Click or tap here to enter text.

<p>Q14. Does the machine-readable information on cancelled units contain discrete fields for each of the following, in respect of each batch of units (<i>please select</i>)? (<i>Paragraph 2.3.1</i>)</p> <ul style="list-style-type: none"><input checked="" type="checkbox"/> Quantity of emission units cancelled<input checked="" type="checkbox"/> Start of serial numbers<input checked="" type="checkbox"/> End of serial numbers<input checked="" type="checkbox"/> Date of cancellation<input 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 checked="" type="checkbox"/> CORSIA compliance period(s) for which each batch of units is eligible<input checked="" type="checkbox"/> Unique identifier of the registry account where the batch was cancelled<input checked="" type="checkbox"/> Beneficiary in whose name the unit was cancelled<input type="checkbox"/> Unique identifier of the registry account from which the cancellation was initiated (<i>if applicable</i>)	<input checked="" type="checkbox"/> YES
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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 CSV report contains the relevant information for each batch of CORSIA Eligible Emission Units. In addition, a retirement certificate is issued for all cancelled credits. An example certificate is included below and available on the Isometric Registry website under the [“Retirements” tab](#) for any given project.

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



Retirement Certificate

20 Jan 2025

Acme Corporation Ltd.

Company number C1234567
Address 123 Climate Street, San Francisco, CA 94105, United States
Organisation ID org_01JNQE4XAMPLE0RGID00001

Details

Retirement ID ret_BIOCHAR_EXAMPLE_001
Credits retired 50
Retirement date 20 Jan 2025
Beneficiary Acme Corp
Retirement purposes Meeting corporate climate targets
Notes Annual carbon offsetting programme 2024

50 credits retired from Scottish Highlands Biochar Project

Supplier Carbon Futures Ltd.
Project code 02BC
Project location Inverness, Scotland, United Kingdom
Project durability 100+ years
Start of first reporting period 01 Jan 2024
Pathway Biomass Carbon Removal and Storage
Protocol Biochar Production and Storage v1.0
Accreditations ICVCM Core Carbon Principles
CORSIA Phase 1 24-26

Amount	Sequestration date	Credit batch serial number
25.000	15 Jun 2024	ISO-1-CFLT-GBR-02BC-2024-000001-000025
25.000	30 Sep 2024	ISO-1-CFLT-GBR-02BC-2024-000026-000050

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

N/A.

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

Criterion: Clear methodologies and protocols, and their development process

Q1. Provide *evidence*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):

Isometric confirms that all detailed methodologies (“Protocols”), which are publicly disclosed and available for use, cover both qualification and quantification requirements, in extensive detail and with a high degree of scientific rigor. They can be accessed via the [Protocols page](#) on the Isometric website.

Isometric has published the following Protocols:

- [Biogenic Carbon Capture and Storage](#) (v1.3)
- [Biomass Geological Storage](#) (v1.2)
- [Bio-oil Geological Storage](#) (v1.2)
- [Biochar Production and Storage](#) (v1.2)
- [Direct Air Capture](#) (v1.2)
- [Enhanced Weathering in Agriculture](#) (v1.2)
- [Open System Ex-Situ Mineralization](#) (v1.0)
- [Ocean Alkalinity Enhancement from Coastal Outfalls](#) (v1.0)
- [Electrolytic Seawater Mineralization](#) (v1.0)
- [Wastewater Alkalinity Enhancement](#) (v1.1)
- [River Alkalinity Enhancement](#) (v1.0)
- [Direct Ocean Capture](#) (v1.0)
- [Reforestation](#) (v1.1)
- [Improved Forest Management](#) (v1.0)
- [Mangrove Restoration](#) (v1.0)
- [Agroforestry](#) (v1.0)

Isometric has issued a public consultation for a Protocol related to [Landfill Methane Flaring and Utilization](#), which is open until 15 March 2026.

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

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

Isometric anticipates certifying and publishing the [Landfill Methane Flaring and Utilization Protocol](#) (following review and adjudication of the public comments received) in Q2 2026.

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):

Overview of the Process

Protocols are initially developed by Isometric’s team of experienced scientists, drawing on expertise from academia as well as industry participants. When an initial draft is ready, the Protocol is formally reviewed by members of [Isometric’s Science Network](#), following which it undergoes a public consultation. The same process is in place for any material changes to existing Protocols, which are reviewed at least every 2 years. The process is set out in [Section 2 \(“Protocol Requirements”\)](#) of the Isometric Standard.

Step-by-step Explanation of the Process

1. Protocol Development

- a) A prioritization decision is made internally to draft a Protocol to cover a certain carbon removal or reduction pathway.
- b) In developing the Protocol, Isometric uses a modular approach. This means where relevant, Isometric will re-use existing subsections of [Protocols \(“Modules”\)](#) that are already developed. For example, as alluded to above, Isometric developed two Protocols to cover two distinct methods of biomass carbon removal and storage (BiCRS) - one creating and storing bio-oil, and the other storing biomass. Although the feedstocks are different, there is sufficient overlap in other aspects of the process that they share specific Modules — for example embodied emissions accounting, transportation emissions, and energy use accounting. This ensures a consistent standard of Verification across different carbon removal activities.
- c) Protocol development is led by the members of the Isometric Science Team who have relevant expertise in the specific carbon removal pathway. Where required, Isometric will also engage consultants to provide specific expertise to certain elements of a Protocol.

2. Protocol Certification

- a) When a first draft of the Protocol is ready, it will be sent to the [Isometric Science Network](#) for peer review and feedback. This will generally involve 5-10 sector experts reviewing the Protocol for up to 10 hours each and providing comments and feedback. The Science Network consists of over 400 scientific experts in carbon removal across a range of disciplines.
- b) These comments are then incorporated into a final draft Protocol, which is then put forward for public consultation. This is published on the website and Isometric also conducts marketing activities (e.g.

posting through social media channels) to ensure visibility and encourage comment and input. Protocols are open for public comment for a minimum of 30 days as per [Section 2.3 \(“Consultation Requirements”\)](#) of the Isometric Standard.

- c) After this period is completed, and all material comments have been addressed, the Protocol is certified, and uploaded onto the Isometric website as a Protocol that can be used for the purposes of issuing credits on the Isometric Registry. A summary of feedback received and the changes made as a result is also published for transparency purposes. An example of this feedback process is linked [here](#), where public comment on version 1.3 of the Biogenic Carbon Capture and Storage protocol is summarized, along with the Isometric resolution.
- d) If there are any material modifications proposed for a Protocol, these alterations must undergo the complete Protocol certification process (including consultation) as outlined in above. As per [Section 2.4 \(“Updates to Protocols”\)](#) of the Isometric Standard, each Protocol is reviewed at the soonest of:
 - after 2 years have passed since the original certification;
 - whenever the number of credits issued under a Protocol passes the following milestones: 100,000 credits issued; 500,000 credits issued; 1,000,000 credits issued; 5,000,000 credits issued;
 - If recommended by Isometric’s in-house scientific experts, or the Science Network, due to any material changes in scientific research, technology, or regulatory frameworks.

In addition to this, each individual Module, of which all Protocols are composed, is reviewed at least annually. Furthermore, any material changes in the science or regulatory framework relevant to a given Protocol will trigger an ad hoc review within at most 6 months of such a change having been identified.

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 [Isometric Standard](#) allows for Project-based activities for carbon removal. This covers pathways including Biomass Carbon Removal and Storage (BiCRS), Direct Air Capture (DAC), Ocean Alkalinity Enhancement (OAE), Enhanced Weathering (EW), and many others (full list on the [Protocols page](#)). While the Isometric Standard is the overarching set of rules and principles for the program of activities, Protocols are implemented through Project-level activities. Project-level requirements are documented in [Section 3 \(“Project Requirements”\)](#) of the Isometric Standard.

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

Isometric is currently consulting on changes to widen the scope of its Standard to cover emissions reductions, in addition to removals. These changes are expected to be certified at the end of March 2026. These changes are covered under [Section 1.3 \(“Scope”\)](#) of the updated standard. This states:

“Isometric issues Removal and Reduction credits. The following greenhouse gasses (GHGs) are relevant:

- For Carbon Dioxide Removal credits, the removal of atmospheric CO₂,
- For Emission Reduction credits, reductions of specified greenhouse gasses generated by an existing greenhouse gas emitting source or activity, as defined in the relevant Protocol.”

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

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

Eligibility criteria is defined in [Section 3.3 \(“Eligibility”\)](#) of the Isometric Standard. Projects must use a certified Isometric Protocol and be listed on the Isometric Registry, as well as be Additional, according to the guidance described in the Isometric Standard [Additionality](#) approach.

For the level of activities allowed, see [Section 1.3 \(“Scope”\)](#) of the Isometric Standard. The eligibility criteria are specified in Sections [1.3.1 \(“Project Type”\)](#), [1.3.3 \(“Greenhouse Gas \(GHG\) Eligibility”\)](#), and [1.3.4 \(“Notable Exclusions”\)](#) of the Isometric Standard.

As per [Section 1.2.2 \(“Geographic Scope”\)](#) of the Isometric Standard, Isometric accepts Projects from any geographical location where those Project Proponents are able to meet the requirements of the Standard and the relevant Protocol and conform to all of the relevant laws and regulations in the jurisdiction in which they operate.

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

As above, Isometric an updated version of the [Isometric Standard v2.0](#) is currently in public consultation, this expands the scope of the Standard to cover emissions reduction activities, including superpollutant projects (such as destruction of landfill methane emissions

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 [Section 3.4 \(“Project Crediting”\)](#) of the Isometric Standard, the maximum Crediting Period is 10 years, unless otherwise specified by the relevant Protocol. The only Protocols which currently allow for a longer period are the Biogenic Carbon Capture and Storage Protocol and Direct Air Capture Protocol, which each have a 15 year Crediting Period, and Biosphere Protocols in which the Crediting Period is defined per project. Project Proponents are eligible to issue credits for the duration of the crediting period specified in the Project Proponent’s Project Design Document.
- b) If a Project Proponent wishes to renew the crediting period of a Project, an updated PDD must be provided and the Project must be Re-validated according to [Section 3.4 \(“Project Crediting”\)](#) of the Isometric Standard. As per [Section 2.5.2 \(“Baselines”\)](#) of the Isometric Standard, Project Proponents must also review baselines whenever a crediting period extension is sought, unless otherwise stated in the applicable Protocol.
- c) These procedures are publicly disclosed in the relevant sections of the [Isometric Standard](#) linked above.

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

The above language is included in v2.0 of the Isometric Standard, which entered public consultation in February 2026.

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):

The high-level additionality requirements outlined in [Section 2.5.3 \(“Additionality”\)](#) of the Isometric Standard can be subdivided into three overarching areas, of which regulatory additionality is one. As per [Section 2.5.3.3 \(“Regulatory and Policy Additionality Considerations”\)](#) of the Isometric Standard, it must be shown that the Project is not already required by any regulatory (national, state, municipality, local), policy, or other legal requirement. If the Project is required by law, regulation, or any similar legally binding mandate as outlined above, but delivers removals surpassing the legal mandate, the surplus removals beyond legal obligation may be deemed additional, provided that the other criteria for additional status are met. If a Project is legally required but removals do not exceed regulatory requirements, there is no “regulatory surplus” and the Project is deemed not additional and no credits can be issued. These rules apply regardless of the level of enforcement of the

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

relevant government policies, and any grace periods.

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):

As set out in [Section 2.5.3.1 \(“Common Practice Analysis”\)](#) of the Isometric Standard, Project Proponents of carbon removal activities must demonstrate that activities similar to the activities of the proposed Project are not Common Practice. The Isometric Standard requires Project Proponents to describe Common Practice additionality in the associated PDD. This may be done either by demonstrating a technology readiness level below 8 or by completing a full Common Practice Analysis detailed in Section 2.5.3.1 of the Isometric Standard. Methods for evaluating Common Practice Additionality are detailed in [Sections 2.5.3.1.1 \(“Method for assessing Common Practice for distributed technologies”\)](#) and [2.5.3.1.2 \(“Method for assessing Common Practice for discrete facilities”\)](#) of the Isometric Standard.

As set out in [Section 2.5.3.2 \(“Financial Additionality Considerations”\)](#) of the Isometric Standard, Project Proponents of carbon removal activities must demonstrate that removals are the Project’s main source of revenue and without the revenues from carbon finance, Project implementation would be prevented by economic barriers. The Isometric Standard requires Project Proponents to provide evidence in the form of Project financials and a comparison of those financials to a Project-specific baseline analysis. Based on a 10-year period and non- depreciated residual values for any assets, Project Proponents must determine the Internal Rate of Return (IRR) for the Project without carbon finance revenues. It must be demonstrated that the IRR without carbon finance revenues is less than the cost of capital or return on equity for the Project. In addition to using IRR as a metric for additionality determination, the IRR analysis should also include a scenario analysis that demonstrates the ability to meet the above criteria for cases where important values in the IRR analysis change by +/- 20% or by a more appropriate value based on historical data or literature.

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

N/A

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

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

N/A: Isometric does not use any non-traditional or new additionality analysis/tests that were not listed in Q7.

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 set out in [Section 4 \(“Validation and Verification Requirements”\)](#) of the Isometric Standard as well as the Isometric [VVB Policy](#), Isometric appoints accredited VVBs to Validate Projects and Verify carbon removals in line with the Isometric Standard and a given Protocol. This includes an assessment of the compliance of the Project with the additionality and baseline-setting requirements of the Isometric Standard, the respective Protocol and any subordinate Modules.
- b) As per section 5 of the [Isometric VVB Policy](#), Audit Reports produced by VVBs are further reviewed by Isometric prior to the issuance of credits and credits will only be issued if the Report is deemed to include all the necessary information to demonstrate compliance with Isometric’s requirements on additionality and baseline-setting as set out in the Standard and the Protocol.

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

N/A

Q10. If the programme designates certain activities as automatically additional (e.g., through a “positive list” of eligible project types)(<i>Paragraph 3.1</i>):	
a) Are the criteria for such positive lists conservative?	<input type="checkbox"/> YES
b) Are these criteria publicly disclosed?	<input type="checkbox"/> YES

c) Does the Program provide clear evidence on how each activity included on a positive list was determined to be additional?	<input type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures for determining the automatic additionality of activities, including a) the criteria used to determine additionality and how these are conservative, b) their availability to the public, and c) how item on the list was determined to be additional, in line with the criteria:

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

N/A: Isometric does not make use of positive lists.

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):

- a) As set out in [Section 2.5.5 \("Default Emission Factors, Proxies and Models"\)](#) of the Isometric Standard, proxies and models are only permitted in specific circumstances - direct measurements will always be preferred. Where such models are used in developing baselines, as set out in [Section 2.5.2 \("Baselines"\)](#), baselines must be calculated using conservative assumptions as outlined in relevant Protocols.

When used, models and proxy measurements must apply conservative uncertainty factors and make conservative assumptions. Further requirements and guidance for the use of default emission factors, standards, proxies and models in Protocols are outlined in Sections [2.5.5.1 \("Default Emission Factors"\)](#), [2.5.5.2 \("Proxies"\)](#), [2.5.5.3 \("Models"\)](#), and [2.5.6 \("Common Calculation Factors"\)](#). Isometric requires the following methods for incorporating uncertainty into development of baselines and other calculations required for calculating total net carbon removal:

- **Conservative estimate of input parameters** (as per [Section 2.5.7.2](#) of the Isometric Standard):
This approach is most suitable for Projects where it is difficult to obtain detailed information on

input parameter distributions. Where it is appropriate to assume a uniform distribution, then the value used in the removal calculation should be either ≤ 16 th or ≥ 84 th percentile, depending on which one yields a more conservative estimate of removal.

- **Variance propagation** (as per [Section 2.5.7.3](#) of the Isometric Standard): This approach is most suitable when parameters follow normal distributions and errors are linear and independent. The variance must be defined for all input parameters. Variance propagation should be conducted following uncertainty propagation rules, where the outcome is the variance in removal. Isometric recommends that the conservative removal estimate be at least 1 standard deviation (square-root of the variance) below the mean, equivalent to ≤ 16 th percentile.
- **Monte Carlo Simulations** (as per [Section 2.5.7.4](#) of the Isometric Standard): This approach provides a more comprehensive representation of uncertainties and may result in more credits issued. This approach is suitable for Projects where sufficient information is available for all input variables so that Monte Carlo Simulations can be conducted. The final distribution for the removal is determined by randomly sampling from input distributions many times (e.g., $n = 1,000$). The conservative estimate of removal will be ≤ 16 th percentile for consistency between variance propagation and this approach in the case of normal distributions.

b) The method for baseline assessment depends on the type of Project and is also set out in each individual Protocol. [Section 3.2 \(“Documentation”\)](#) of the Isometric Standard requires that Project Proponents provide documentation of the conditions prevailing before Project initiation so that the counterfactual scenario can be understood. Sections [2.5.2 \(“Baselines”\)](#), [2.5.5 \(“Default Emission Factors, Proxies and Models”\)](#), and [2.5.7 \(“Uncertainty in Removals”\)](#) of the Isometric Standard set out the requirement to employ a conservative approach in quantifying baselines within each Protocol. In particular, additional information on how over-crediting is avoided through conservative counterfactual scenarios can be found under the above-mentioned [Section 2.5.2 \(“Baselines”\)](#) of the Isometric Standard.

By ensuring credits are only issued for removal above the Counterfactual, the Isometric Standard structurally guarantees that all credited removal is additional to business as usual (“BAU”). The conservative uncertainty quantification requirements then provide a further buffer below even the conservatively estimated Counterfactual. The attached document, “Isometric Approach to Baselineing by Protocol” outlines the specific baselining scenarios for each Isometric Protocol.

c) N/A. Isometric does not use non-traditional baselines

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 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):

As per [Section 2.5.2 \(“Baselines”\)](#) of the Isometric Standard, Projects must reassess baselines at a minimum whenever a crediting period needs to be renewed. The re-assessment may take place more frequently than this depending on the potential for changing baseline conditions specific to the Project. Two examples are listed below, where baselines may be re-evaluated on a more frequent basis than the standard crediting renewal period, as defined in the relevant Protocols. Additional, pathway-specific information about baselining can be found in the attached document “Isometric Approach to Baselining by Protocol.”

- **Biochar Production and Storage**

The baseline scenario for biochar projects assumes that the activities associated with the biochar project do not take place and that any infrastructure associated with the biochar project is not built.

The counterfactual storage is the CO₂ stored in the biomass feedstock that would have remained durably stored in the biomass in the absence of the project.

The Biomass Feedstock Accounting Module includes details for quantification of the CO₂ counterfactual. These are the most rigorous rules in the Voluntary Carbon Market for Biomass Feedstock Accounting and ensure baselines are set in a rigorous and conservative way:

Counterfactual Storage of the Biomass: The protocol requires a rigorous assessment of what would have happened to the biomass if it was not used in the project, specifically accounting for the capacity of the biomass to act as a sink for the carbon. Projects are required to account for any biomass which would have otherwise stored the carbon for more than 15 years in the absence of the project activities.

Preventing Negative Land Use Change: Isometric’s protocol has stringent requirements to prevent land use change:

Sustainable Sourcing: The module sets out clear rules that biomass must be from verifiably sustainable sources, such as ensuring forestry residue is sourced from a government regulated forest management project or approved certification programs.

Market Leakage Test: The module requires project developers to demonstrate that their purchase of biomass does not affect the market price or supply of the feedstock or lead to land use change or other market shifts that affect GHG emissions.

The module contains provisions which allows Isometric to adjust baselines on the basis of changes to prevailing conditions. For example, where Isometric identifies a changing risk of substantial market leakage Isometric reserves the right to conduct an audit to ensure feedstocks continue to meet the relevant eligibility criteria and adjust Market Leakage calculation accordingly. [Section 4 \(“Market Leakage”\)](#) of the [Biomass Feedstock Accounting](#) module states: “Once a Project’s feedstock is identified as eligible, it maintains its eligibility for a period of 10 years provided the feedstock sourcing does not change. Under exceptional circumstances where Isometric identifies a significant risk of substantial market leakage, Isometric reserves the right to conduct an audit to ensure feedstocks continue to meet

the criteria laid out in this Module.”

Taken together, these restrictions around biomass use are the most conservative in the voluntary carbon market today and ensure that the corresponding baseline is the most conservative in the market and can be adjusted effectively based on changing baseline conditions.

- **Enhanced Weathering**

The baseline in Enhanced Weathering is the farm's normal operation without the addition of the crushed rock. To determine this, Isometric’s protocol defines the baseline for an Enhanced Weathering project as the measured rate of carbon sequestration occurring on a ‘control plot’: an adjacent piece of land that is not part of the project's intervention and that is maintained under a business-as-usual scenario. The use of a control plot provides a highly accurate and dynamic baseline scenario, which accounts for uncertainties which could not be envisaged at the point the project commenced. More detail can be found in [Section 7.4.2](#) of the Enhanced Weathering Protocol.

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

N/A

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

Baselines and underlying assumptions for every Project are disclosed publicly on the Isometric website, in the PDD, as well as in the underlying Calculation Data associated with all credits issued on the Isometric Registry ([example here](#)).

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

N/A

Q14. Please provide any additional information on how the programme ensures that all offset credits are issued against realistic, defensible, and conservative baseline estimations of emissions, including how “conservativeness” and “below business-as-usual” are defined and ensured in practice.

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

The Isometric Standard follows the principle of choosing conservative parameter values wherever uncertainty exists in order to ensure the number of credits issued is realistic, defensible, and conservative. As set out in [Section 2.5.5 \(“Default Emission Factors, Proxies and Models”\)](#) of the Isometric Standard, in creating baseline estimations of emissions, Protocols must apply conservative uncertainty factors and make conservative assumptions. Further information can be found under Sections [2.5.6 \(“Common Calculation Factors”\)](#), and [2.5.7 \(“Uncertainty in Removals”\)](#) of the Isometric Standard.

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):

All Project Proponents must reassess the baseline scenario whenever the crediting period is extended, as set out in [Section 2.5.2 \("Baselines"\)](#) of the Isometric Standard. This includes an update of relevant parameters to calculate carbon removals, and a review of whether the conditions and barriers at the start of the Project still prevail. A conservative approach in quantifying baselines must be employed, as set out in [Sections 2.5.2 \("Baselines"\)](#), [2.5.5 \("Default Emission Factors, Proxies and Models"\)](#), and [2.5.7 \("Uncertainty in Removals"\)](#) of the Isometric Standard. Uncertainty assessment should initially be revisited as part of every Verification, with updates incorporated as appropriate.

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):

The same procedures set out in Q15 above would apply in the case of Projects that did not perform Verification on the minimum required cycle (at least annual, or more regular according to the specific Protocol). This would involve submission of a new PDD and an assessment of the continued additionality, permanence and net negativity of the Project as part of the Re-validation. This procedure is set out in [Section 4.2 \("Validation and Verification Process"\)](#) of the Isometric Standard.

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 set out in the answers to Questions 5-16 above, there are multiple checks in place to ensure that mitigation would not have occurred in the absence of the offset program. By confirming the Project meets each of the additionality criteria tested for, assurance is obtained respectively that:

- The mitigation would not anyway have been needed to meet legal and regulatory requirements,
- The mitigation would not have been a profitable activity to undertake in the absence of generating carbon removal credits, and
- The mitigation itself is what led to the net removal of carbon dioxide from the atmosphere i.e. absent the Project, the relevant level of carbon removal that was credited for would not have occurred naturally.

Further, as set out above, by ensuring credits are only issued for removal above the Counterfactual, the Isometric Standard structurally guarantees that all credited removal is additional to business as usual (“BAU”). The conservative uncertainty quantification requirements then provide a further buffer below even the conservatively estimated Counterfactual.

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):

Isometric supports carbon dioxide removal (CDR) across multiple pathway types, each of which involves the capture and long-term storage of atmospheric CO₂. All Isometric protocols carrying a risk of reversal are identified and managed through Isometric's approach to reversal risk which is explained in Section [5.6.2 \(“Buffer Pools”\)](#). Isometric organises its approach to reversal risk into three categories according to the nature of their storage mechanism and the observability of any potential reversal:

Biosphere

These pathways carry a material risk of observable reversal from natural disturbances (fire, pest and disease, drought, storm damage) and anthropogenic pressures (land use change, project discontinuation). A shared Buffer Pool of Credits is maintained at the protocol level. The assessment process to determine Buffer Pool contributions is set out in the applicable Protocol, which includes a reversal risk questionnaire appendix.

The following Isometric protocols fall into this category:

- [Reforestation](#)
- [Mangroves](#)
- [Improved Forest Management](#)
- [Agroforestry](#)

Closed System

Closed System protocols store carbon in discrete, bounded geological formations or subsurface environments where storage integrity can be monitored and verified, and where a reversal event (e.g., leakage from a geological reservoir) would in principle be detectable. These pathways carry a meaningful but typically low risk of reversal. Buffer pool contributions are required, with contribution rates reflecting each project's risk categorisation based on the risk assessment process set out in Appendix C Risk Assessment. The following Isometric protocols fall into this category:

- [Biogenic Carbon Capture and Storage](#)
- [Bio-oil Geological Storage](#)
- [Subsurface Biomass Carbon Removal and Storage \(Biomass Burial\)](#)
- [Direct Air Capture \(DAC\)](#)

Open System

Open System protocols disperse or store carbon in a form that is integrated into a large environmental reservoir such that direct observation of individual reversals is not practicable. In these cases, storage risks are assessed as part of the uncertainty analysis and accounted for within the conservative estimate of removal, rather than through a separate reversal buffer pool. Accordingly, protocols in this category fall into the "no observable risk" Risk of Reversal category and are not required to make buffer pool contributions or to complete a reversal risk questionnaire.

The following Isometric protocols fall into this category:

- [Biochar Production and Storage](#)
- [Enhanced Weathering](#)
- [Ocean Alkalinity Enhancement](#)
- [Open System Ex-Situ Mineralization \(OSEM\)](#)
- [Wastewater Alkalinity Enhancement](#)

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

The material above reflects in v2.0 of the Isometric Standard, which is under public consultation until 15 March 2026, the detail can be found in [Section 5.6 \("Reversals and Buffer Pools"\)](#) and [Appendix C \("Risk of Reversal Questionnaire"\)](#).

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):

As set out in [Section 5.6 \(“Reversals and Buffer Pools”\)](#) of the Isometric Standard, Project Proponents must monitor for reversals as prescribed by a Project's monitoring plan and promptly report reversals to Isometric if identified. There is no minimum scale for which Isometric requires a response. The necessary response to a reversal of any size is set out in the same section, and involves compensation from a Buffer Pool.

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

Q2. For sectors/activity types identified in question 1(a) above, are procedures and measures in place to <u>require and support</u> these activities to...	
a) undertake a risk assessment that accounts for, <i>inter alia</i> , any potential causes, relative scale, and relative likelihood of reversals? (<i>Paragraph 3.5.2</i>)	<input checked="" type="checkbox"/> YES
b) monitor <u>identified risks</u> of reversals? (<i>Paragraph 3.5.3</i>)	<input checked="" type="checkbox"/> YES
c) mitigate <u>identified risks</u> of reversals? (<i>Paragraph 3.5.3</i>)	<input checked="" type="checkbox"/> YES

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

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

- a) [Appendix C \(“Risk of Reversal Questionnaire”\)](#) of the Isometric Standard provides guidance on assessing Risk of Reversal, to be used by Protocols and Projects which need to make this assessment for use on the Isometric Registry. This risk assessment identifies relevant material risk factors at the level of the Isometric Standard. The relevant risk factors from this Standard-level risk assessment are also specified at the Protocol level. Each relevant risk factor identified as part of a risk assessment must be included in the monitoring plan for a Project, and published as part of the Project Design Document.

The Reforestation protocol illustrates how the framework accommodates pathways with complex, multi-factor risk profiles. [Appendix F](#) of the Reforestation protocol provides a bespoke, quantitative risk assessment methodology tailored to the specific risk drivers in the context of reforestation (including fire, pest and disease, drought, and land use change), producing a project-specific risk score that directly determines the buffer pool contribution rate. In the absence of a completed assessment, reforestation projects are automatically classified as "high risk" and required to make a 20% buffer pool contribution.

Risk assessments must be updated at the renewal of each crediting period, or sooner if the relevant protocol requires a more frequent assessment; monitoring identifies a reversal-related risk; the project's storage technology materially changes; or an actual reversal event occurs. This requirement is set out in [Appendix B](#) of the Isometric Standard

- b) High-level monitoring requirements are set out in [Section 2.5.8.2 \(“Monitoring”\)](#) of the Isometric Standard. This includes the requirements for a full risk assessment determining all potential reversal mechanisms posing a risk to durability, to establish a detailed monitoring plan, and to publish all

monitoring reports to the Isometric Registry. Due to the specific characteristics of different carbon removal methods, detailed pathway specific requirements are further set out in the respective Protocol. For example, Protocols may have differing requirements on the frequency of measurement and reporting, re-evaluation of baselines at the end of the crediting period, or identification of reversal and remediation measures. More specifically, monitoring requirements to ensure durability of an approach are specified within a Protocol's Storage Modules; these Modules are specific to a storage mechanism.

For example, as set out in the [Bio-oil Geological Storage v1.1 Protocol](#), bio-oil may be stored in permeable reservoirs ([see relevant Module](#)) or salt caverns ([see relevant Module](#)) and the monitoring requirements differ for each.

As an example, the [Biomass or Bio-oil Storage in Salt Caverns v1.1 Module](#) contains:

1. Potential reversal risks associated with storing biomass or bio-oil in salt caverns ([section 3](#))
 2. Permitting and cavern characterisation requirements ([section 2](#))
 3. Monitoring requirements pre, during and post injection of biomass or bio-oil ([section 3](#))
 4. Lastly, all monitoring requirements are summarized in the 'Monitoring Plan Requirements' ([Appendix 1](#))
- c) Overall risk mitigation requirements for Project Proponents are set out in Sections [2.5.7 \("Durability"\)](#) and [2.5.8 \("Risk of Reversal"\)](#) of the Isometric Standard. Additionally, Project Proponents must follow a monitoring plan for their individual removal method as specified in [Section 5.6.1 \("Reversals"\)](#) of the Isometric Standard and in the respective Protocol. The required contents of monitoring plans include a set frequency of measurements and re-evaluations with respect to the uncertainty of a given method, provisions for reporting reversals to VVBs and regulatory bodies, and further requirements which are Protocol-specific. For example, [Section 8 \("Bio-oil Storage"\)](#) of the [Bio-oil Geological Storage Protocol](#) sets out information relevant to reversal risks and specifies the responsibility taken by Project Proponents to monitor, mitigate, and respond to any reversals.

The Protocol first sets out the potential risks in [Section 1.0 \("Introduction"\)](#), including:

- Until bio-oil solidifies, risk of migration out of the intended storage reservoir is a possibility
- Bio-oil could be converted to bio-gases in the subsurface reservoir such as CH₄, CO₂, and short chain hydrocarbons
- Bio-oil could react with the storage reservoir in a neutralization reaction outgassing CO₂

To mitigate these risks, Project Proponents require post-emplacement monitoring plans in [Section 3.0 \("Post-Injection Monitoring Plans"\)](#) which, among other measures, set requirements to:

- Prove the injection well is constructed in compliance with the EPA UIC permit (if US based).
- Undergo geologic reservoir and site characterization: the proposed storage site must have been properly characterized to demonstrate site suitability for storage and containment of bio-oil or other biomass or organic materials. This includes analysis of the porosity and permeability of sequestration zone strata and confirmation of low permeability and structural integrity of confining layer/cap rock.

To monitor for potential reversals, Project Proponents are required to:

- Test concentration and $\delta^{13}\text{C}$ signature of DIC, DOC and carbon speciation in formation fluid as well as the $\delta^{13}\text{C}$ of the compounds of the bio-oil. This is to determine the source of any produced biogas and extent of reactions (e.g. methanogenesis). Regular gas sampling (every 6 months) of CO_2 , CH_4 and VOCs is also required after initial injection with a trigger condition for further measurements of CO_2 , CH_4 and VOCs if the quantities of these in bio-gasses increase from baseline values.
- Test temperature, pH and salinity of geologic reservoir formation fluid/brine to determine the risk of reactivity of the bio-oil with surrounding rocks.

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

N/A

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

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

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

- a) Project Proponents must follow a monitoring plan as specified in [Section 5.6.1 \("Reversals"\)](#) of the Isometric Standard and in the relevant Protocol, and promptly report reversals to Isometric if identified. [Section 2.5.8.2 \("Monitoring"\)](#) of the Isometric Standard sets out detailed requirements for monitoring plans, which are Protocol-specific and always include a set frequency of measurements and re-evaluations. An example was provided in response to Question 2.b.

When a Reversal is identified, Credits will be Canceled from the Buffer Pool to compensate for the Reversal. The number of Credits to be Canceled must equal the size of the Reversal. At the Verification following a reversal, the Project Proponent must report relevant monitoring data for any reversal which has occurred, to be assessed by the VVB. Reversal data from Projects will be made public.

- b) [Section 5.6.1 \("Reversals"\)](#) of the Isometric Standard requires Project Proponents to report any reversals identified "promptly" to Isometric. The expectation is that a report will be made within one business day of the reversal being identified, and must be made within an absolute maximum of three business days.

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

N/A

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

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

As outlined in [Section 5.6.2 \(“Buffer Pools”\)](#) of the Isometric Standard, Isometric is responsible for managing a Buffer Pool of credits specific to each Project Proponent, which is funded by contributions from the Project, or a shared Buffer Pool across a pathway or unit type. Where a reversal is identified, Isometric will retire the commensurate amount of credits from this Buffer Pool in order to compensate for the reversal. Isometric sets out the required contributions to the Buffer Pool based on each Project’s reversal risk categorization. This is defined in the relevant Protocol and ranges from 1% (very low risk), 5% (low), 7% (medium), to 10-20% (high). Buffer pool requirements are removed where these are not relevant for managing reversal risk: specifically for open systems (Biochar, Enhanced Rock Weathering, Ocean Alkalinity Enhancement). Where a Buffer Pool is drawn down entirely, all further credits issued from removals conducted by the Project Proponent will be assigned to their Buffer Pool, until outstanding reversals have been fully compensated.

Isometric’s [CORSIA Eligibility Policy](#) and [Section 5.8 of the Isometric Standard \(“CORSIA”\)](#) also includes the following mechanism for ensuring reversals of CORSIA-eligible credits are fully compensated: “Isometric commits to being the final guarantor of CORSIA-eligible emissions units, if other safeguards to reimburse CORSIA-eligible emissions units, such as a project’s buffer pool contributions, other mechanisms outlined in [Buffer Pools](#) or insurance policies, are insufficient to fully compensate for any reversal of issued CORSIA-eligible emission units.”

More detailed information on Isometric’s reversals requirements and Buffer Pool mechanism and procedures for handling reversals can be found in [Section 5.6 \(“Reversals and Buffer Pools”\)](#) of the Isometric Standard.

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

N/A

Q5. Does the Programme have procedures in place which provide for reversal monitoring and compensation requirements to be applied by an activity that generates CORSIA-eligible units for ... (<i>Paragraph 3.5.4</i>) ¹⁷	
a) ...at the very least, twenty (20) years from the start of their first crediting period, in the case of activities that started crediting before 1 January 2027?	<input checked="" type="checkbox"/> YES
b) ...at least forty (40) years from the start of their first crediting period, for activities that start crediting after 31 December 2026?	<input checked="" type="checkbox"/> YES

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.

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):

Ongoing monitoring takes place as described in [Section 2.5.8.2 \(“Monitoring”\)](#) of the Isometric Standard, and can extend beyond the crediting period. The nature of the monitoring and the frequency is specified in each Protocol according to the reversal risks of the mitigation activity. The minimum ongoing monitoring period for a Project is 40 years; this runs after the end of the Crediting period.

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

N/A

Q6. Does the programme have the capability to ensure that any emissions units which compensate for the material reversal of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA are fully eligible for use under the CORSIA? (<i>Paragraph 3.5.6</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

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

As outlined in Isometric’s [CORSIA Eligibility Policy, Section 5.8 \(“CORSIA”\)](#) and [Section 5.6.2 \(“Buffer Pools”\)](#), Project Proponents who issue CORSIA-eligible emissions units are required to make a contribution to a CORSIA Reversal Buffer Pool based on the Project’s reversal risk categorization. This reversal risk categorization is defined in the relevant Protocol and the associated contribution rates are described in question 4 above.

The CORSIA Reversal Buffer Pool will be shared, pooling contributions across projects issuing CORSIA eligible-emission units. This shared buffer pool will therefore contain a diversity of project types and Project Proponents based in separate jurisdictions, all from projects fully eligible for use under CORSIA. All Credits allocated to a Buffer Pool must be Verified in accordance with the same process as the credit issuance that would generate CORSIA-eligible emissions units. As the buffer pools contributions draw exclusively from projects issuing CORSIA eligible-emission units, and they are verified in accordance with the same process as standard units, by definition the compensatory units would also meet the criteria of CORSIA eligible emissions units.

In a scenario where the CORSIA reversal buffer pool is exhausted, Isometric commits to be the final guarantor of CORSIA-eligible emission units and procure sufficient quantities of replacement CORSIA-eligible units to compensate for the full reversal. This commitment is set out in Isometric’s [CORSIA Eligibility Policy](#) and [Section 5.8 \(“CORSIA”\)](#) of the Isometric Standard.

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):

Isometric is willing and able to demonstrate that its permanence provisions can fully compensate for the reversal of mitigation issued as emission units and used under CORSIA.

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):

Isometric has provisions and procedures in place to ensure full compensation for material reversals of activities that have resulted in carbon removal credits being issued and used toward offsetting obligations under the CORSIA. As per Isometric’s [Section 5.6 \(“Reversals and Buffer Pools”\)](#) of the Isometric Standard, a Project Proponent must notify Isometric immediately if a reversal was identified. As per Isometric’s [CORSIA Eligibility Policy](#) and [Section 5.8 \(“CORSIA”\)](#) such a reversal is then compensated by credits from the CORSIA Reserve Buffer Pool. In a scenario where the CORSIA Reversal Buffer Pool is exhausted, Isometric commits to procure sufficient quantities of replacement CORSIA-eligible units to compensate for the full reversal.

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):

The majority of activity types that Isometric supports are not generally considered to present a risk of material emissions leakage. The land and biomass-based activity types may present a potential risk of material emissions leakage. These are:

- [Reforestation](#)
- [Improved Forest Management](#)
- [Mangrove Restoration](#)
- [Agroforestry](#)
- [Biochar Production and Storage](#)
- [Biogenic Carbon Capture and Storage](#)
- [Biomass Geological Storage](#)
- [Bio-oil Geological Storage](#)

However, across all of its protocols Isometric has put in rigorous strict requirements to assess and mitigate incidences of leakage.

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

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

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

Isometric applies a materiality test to leakage emissions. If leakage represents less than 1% of Net removal, it can be excluded. When a potential for leakage above 1% For biomass-based projects, the Biomass Feedstock Accounting Module governs how market leakage is evaluated. Sourcing feedstocks for BiCRS projects can drive GHG increases outside the project boundary — for example, by pushing feedstock production above baseline levels or creating demand for replacement products is identified, it must be quantified and deducted from the CO2 removals in accordance with the relevant Protocol. For more information, see [Section 2.5.4 \(“Leakage”\)](#) in the Isometric Standard.

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

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

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

As per [Section 2.5.4 \(“Leakage”\)](#) of the Isometric Standard, Project Proponents must provide a robust assessment of potential increases in greenhouse gasses outside the Project boundary that occur due to the respective Project's carbon removal activities. This must consider upstream considerations as laid out in the relevant Protocol, and downstream storage considerations beyond a Project's direct activities. If potential for such

leakage was identified, it must be quantified and deducted from the amount of carbon removals.

As an example, carbon removal Project Proponents utilizing biomass need assess and mitigate the risk of market leakage as per the requirements set out in Isometric’s [Biomass Feedstock Accounting](#) module. The module requires project developers to demonstrate that their purchase of biomass does not affect the market price or supply of the feedstock or lead to land use change or other market shifts that affect GHG emissions.

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):

Isometric Protocols set out the specific types of leakage relevant to the activity type that Project Proponents should be monitoring. The Protocols further specify how Project Proponents should determine and evidence whether or not their activities present a risk of leakage.

An example of this can be found in [Section 4.3 \("Calculation of Leakage Emissions"\)](#) of the [Biomass Feedstock Accounting Module](#) which sets out in detail how Projects must quantify market leakage emissions (CO₂e_Leakage). In addition, Isometric explicitly reserves the right to conduct an audit at any point where it identifies a significant risk of substantial market leakage, triggering re-evaluation of feedstock eligibility. This demonstrates that monitoring is not purely periodic but can be triggered by emerging risk signals

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):

As per [Section 2.5.4 \(“Leakage”\)](#) of the Isometric Standard, Project Proponents must quantify and deduct the amount of leakage identified from the net carbon removal calculation and thus commensurately reduce the total number of carbon removal credits issued. As per [Section 2.5.1 \(“Boundaries”\)](#) of the Isometric Standard, all

Project Proponents must provide a cradle-to-grave GHG Assessment of all emissions associated with a Project’s removal process. The GHG emissions that result from the Project's activities within the defined boundary combined with any leakages together form the overall impact of an activity on GHG emissions and therefore the total number of credits that can be issued.

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):

This is not applicable to the activity types covered by Isometric.

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:

This question is not applicable to the activity types currently supported by Isometric. Isometric's current protocols cover carbon dioxide removal and methane capture from landfill, neither of which involves replacing equipment as the project 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):

As Q13 is not applicable, the sub-questions (a)–(c) are not applicable for the same reason.

- a) N/A
- b) N/A
- c) N/A

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

**PART 5: Double counting: Avoidance of Double Counting, Issuance and Claiming;
Only counted once towards a mitigation obligation**

Criteria: Avoidance of Double Counting, Issuance and Claiming and Are only counted once towards a mitigation obligation

Q1. Does the Programme have measures in place ...	
a) ...to ensure the transparent transfer of units between registries, if applicable?(<i>Paragraph 3.7.1 and 3.7.5</i>)	<input checked="" type="checkbox"/> YES
b) ...to ensure that only one unit is issued for one tonne of mitigation? (<i>Paragraph 3.7.1 and 3.7.5</i>)	<input checked="" type="checkbox"/> YES
c) ...to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time? (<i>Paragraphs 3.7.2 and 3.7.6</i>)	<input checked="" type="checkbox"/> YES
d) ...to discourage and prohibit the double-selling of units, which occurs when one or more entities sell the same unit more than once? (<i>Paragraph 3.7.7</i>)	<input checked="" type="checkbox"/> YES

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

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

- a) Isometric has measures in place to enable the transparent transfer of units between registries if required. Such a scenario has not yet arisen. An example of the measures to be taken and one potential scenario in which this may occur is set out in the Wind Down Policy (as mentioned earlier, the Isometric Wind Down Policy is considered business confidential, and has been shared separately as an attachment to Isometric’s application).
- b) All Isometric Credits are uniquely identified and linked to their full issuance and transfer history. This ensures the validation that each unit is uniquely linked to one tonne of mitigation. Further information is set out in Sections [5.1 \(“Credit Attributes”\)](#) and [5.7 \(“No Double Counting”\)](#) of the Isometric Standard.
- c) All credits on the Isometric Registry have a unique identifier. This is used to ensure that each credit can only be associated with a single entity at any given time. At the same instance that a credit is transferred to another entity, it is automatically no longer owned by or available to the originating entity.

Cancellation or retirement of a credit means that no credit bearing that unique identifier can be owned by any entity again. Further information is set out in [Sections 5.1 \(“Credit Attributes”\)](#) and [5.7 \(“No Double Counting”\)](#) of the Isometric Standard.

- d) The contracts Isometric signs with Project Proponents stipulates that for any Projects that Isometric is crediting, the Project Proponent “ensure[s] that when it completes or provides any Carbon Removal Actions, such Carbon Removal Actions and any resulting Emission Removals, CDRs and Co-benefits, if applicable, are only Validated and Verified through an Isometric approved VVB, and any resulting CDRs are only issued and transferred on the [Isometric] Registry and no other registry, register, database or list of any kind, unless for internal tracking of information”.

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 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) Project Proponents seeking to produce CORSIA-eligible credits are required to obtain and provide to Isometric a written attestation from the Host Country’s national focal point or focal point’s designee. The attestation described must include a confirmation from the host country that they will not count the credits towards the country’s NDCs and that an appropriate Corresponding Adjustment will be applied. This is set out in detail in [Isometric’s CORSIA Eligibility Policy](#). This attestation is part of the required documentation for the Project and must be published before any CORSIA-eligible credits are issued to the Project Proponent.

Isometric will annually report to the representative of the relevant Host Countries and ICAO the number of issuances and retirements that have been made throughout that year that would impact claims under NDCs or ICAO guidelines. This should provide the necessary information required for appropriate accounting to take place, such that double-claiming is avoided. In addition, Isometric shall monitor Host Countries biennial transparency reports and other relevant disclosures, to ensure the appropriate Corresponding Adjustments have been made. This is set out in [Isometric’s CORSIA Eligibility Policy](#).

Isometric has detailed procedures in place to compensate for or reconcile double claimed units. These

are outlined in Section 8 of the Isometric [CORSIA Eligibility Policy](#). This includes a requirement that the project proponent either contribute to a shared buffer pool (“Corresponding Adjustments Buffer Pool”) or pursue a binding guarantee that any double-claimed units (i.e. those for which the relevant Host Country has not applied a Corresponding Adjustment) will be replaced by an equal volume of credits eligible for the same CORSIA compliance cycle.

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</u> the use of units from the host country in the CORSIA?	<input checked="" type="checkbox"/> YES

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

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

- a) Project Proponents seeking to produce CORSIA-eligible credits will be required to obtain and provide to the Programme a Letter of Authorization from the Host Country’s national focal point or focal point’s designee. This letter must be signed by an authority representative, specify the competent authority and contain all required information specified in the Isometric [CORSIA Eligibility Policy](#). This, along with further detailed requirements on CORSIA eligibility and processes, is set out in the Isometric [CORSIA Eligibility Policy](#).
- b) This Letter of Authorization will be considered as part of the required documentation for the Project that must be published on the registry before any CORSIA-eligible credits are issued to the Project Proponent. This is set out in Isometric’s [CORSIA Eligibility Policy](#).

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

N/A

Q4. Does the Programme have procedures in place in place to guide the contents of host-country attestations? (<i>Paragraph 3.7.9</i>)	<input checked="" type="checkbox"/> YES
If YES, do the Programme’s procedures on the contents of host-country attestations facilitate countries to identify each of the following:	
(i) the national point of contact,	<input checked="" type="checkbox"/> YES
(ii) authorized unit vintages,	<input checked="" type="checkbox"/> YES
(iii) authorized activity types, if applicable,	<input checked="" type="checkbox"/> YES
(iv) the CORSIA compliance period for which the units are authorized,	<input checked="" type="checkbox"/> YES
(v) the expected timing and processes for applying and reporting adjustments that are	<input checked="" type="checkbox"/> YES

informed by the host country's specified definition of "first transfer";	
(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):

Section 3 of the Isometric [CORSlA Eligibility Policy](#) outlines the content included in the Isometric template Letter of Authorization. This includes:

- The official name of the Host Country and its authorized representative.
- The date of issuance of the authorization.
- The name and details of the project for which authorization is granted, including the project code.
- Details on the sector, authorized activity type, and crediting period covered under the authorization
- Confirmation that the host country authorizes the use of the credits for CORSlA.
- A statement indicating limits on the number of credits permitted for CORSlA use and any applicable time restrictions, including the authorized unit vintages and the CORSlA compliance period for which the units are authorized.
- A formal declaration from the host country that it will not count the mitigation outcome toward its NDC
- A definition of "first transfer" specifying when a Corresponding Adjustment will be applied - this could be (i) authorization, (ii) issuance, or (iii) the use or cancellation of the mitigation outcome.
- A statement that a corresponding adjustment will be made in line with the requirements of the Paris Agreement, to account for the use under CORSlA.
- A statement that affirms and acknowledges that the host country will demonstrate that Corresponding Adjustments have been completed and reported in the country's biennial transparency reports.
- A declaration that a country will report on granted authorizations and use of carbon dioxide removals for CORSlA.

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

N/A

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

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

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

As specified in Section 3 of the Isometric [CORSlA Eligibility Policy](#), the Host Country Attestation, in the form of a Letter of Authorization, must include confirmation that the Host Country authorizes the use of credits for

CORSIA. The Letter of Authorization must indicate the country’s commitment to applying corresponding adjustments and to not use the mitigation outcomes towards the achievement of its NDC. It also requires a statement affirms and acknowledges that the host country will demonstrate that Corresponding Adjustments have been completed and reported in the country’s next biennial transparency reports submitted to the UNFCCC after a first transfer is met.

Isometric will confirm the relevant Corresponding Adjustment has been made by the Host Country in review of the country’s biennial transparency report to the UNFCCC. When the reports become available, Isometric will review these reports. If a review does not show credible evidence that the relevant Host Country has made the required Corresponding Adjustment, Isometric shall in the first instance notify the relevant Project Proponent and request evidence from the Host Country that will make the required Corresponding Adjustment. If 3 months after the expected declaration of Corresponding Adjustments the Host Country still has not provided evidence of the required Adjustments, Isometric shall trigger the double claiming reconciliation procedure described in Section 8 of the [CORSIA Eligibility Policy](#).

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

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

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

For any Project Proponents confirming that they want to be issued credits tagged as CORSIA-eligible, they will be required to seek confirmation from the Host Country via a Letter of Authorization that such credits will not be counted towards the Host Country’s NDC and that an appropriate Corresponding Adjustment will be applied. This confirmation will be required as part of the initial Validation of the Project. Isometric will also require the Project Proponent to agree a mechanism to compensate for double claims that have occurred of their CORSIA-eligible emissions units between airline operators for CORSIA and Host Countries working towards NDC fulfillment. Isometric will regularly report relevant details (such as unique identifier and Project characteristics) of CORSIA-eligible credits to the Host Country’s national UNFCCC focal point. Section 8 (“Double claiming reconciliation procedure”) of the Isometric [CORSIA Eligibility Policy](#) contains procedures to avoid double claiming in the scenario.

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

Q7. Does the Programme have measures in place to...	
a) make publicly available <u>any national government decisions</u> related to accounting for units used in ICAO, including decisions related to the contents of host country attestations	<input checked="" type="checkbox"/> YES

described in paragraph 3.7.8 of Appendix A? (<i>Paragraph 3.7.11</i>)	
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):

The relevant information is outlined in the Isometric [CORSA Eligibility Policy](#).

- a) Any national government decisions related to accounting for units used in ICAO, including the contents of the Host Country Letter of Authorization described above, will be published on the relevant section of the Isometric website. In the case of attestations specific to a Project, these will be published alongside the Project Design Document.
- b) Isometric confirms that any relevant updates will be published as required (for example, where a Project reaches the end of a crediting period and seeks renewal, the attestation must be updated and the new version published on the website).

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

N/A

Q8.a) Does the Programme have procedures in place to compare countries' accounting for emissions units in national emissions reports against the volumes of eligible units issued by the programme and used under the CORSIA which the host country's national reporting focal point or designee otherwise attested to its intention to not double claim? (<i>Paragraph 3.7.12</i>)	<input checked="" type="checkbox"/> YES
Q8.b). Do the procedures referred to above... (<i>Paragraph 3.2.12</i>)	
(i) ...specify the relevant accounting information in each report submitted in accordance with Section IV of Annex I to Decision 2/CMA.3?	<input checked="" type="checkbox"/> YES
(ii) ...specify the expected timing and processes by which the programme will compare the host country's reported information on authorizations in its national reports with the information provided by the country in its attestation ?	<input checked="" type="checkbox"/> YES
iii) ...require publication of all host-country attestations and related documentation 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) The relevant information is set out in Isometric's [CORSA Eligibility Policy](#). Wherever attestations have been received in relation to the issuance of CORSIA-eligible credits, Isometric will monitor and review host countries' Initial Reports, annual information report submitted to the Article 6 database in the Agreed Electronic Format as well as the Host Country's biennial transparency report to the UNFCCC to

ensure that the appropriate accounting adjustments have been made as required to prevent double claiming. Where issues are identified, these will be discussed in the first instance with the Host Country focal point to gain a better understanding. Where discrepancies are unable to be accounted for, Isometric will trigger double claiming reconciliation procedures as appropriate. This is set out in Isometric’s CORSIA Eligibility Policy.

b)

(i) Isometric will monitor host countries’ Initial Reports submitted to the UNFCCC for consistency with notified accounting approaches. Isometric will monitor the relevant host country annual information report submitted to the Article 6 database in the Agreed Electronic Format and review information to be submitted to the UNFCCC through BTRs to ensure that the appropriate accounting adjustments have been made as required to prevent double claiming.

(ii) In line with relevant requirements, Isometric expects host countries to apply corresponding adjustments in their next biennial transparency report submitted to the UNFCCC after relevant transfer conditions are met. If evidence is not observed, Isometric shall in the first instance notify the relevant Project Proponent and request evidence from the Host Country that will make the required Corresponding Adjustment. If 3 months after the expected declaration of Corresponding Adjustments the Host Country still has not provided evidence of the required Adjustments, Isometric shall, as appropriate, trigger the relevant double claiming reconciliation procedures set out in section of Isometric’s CORSIA Eligibility Policy.

(iii) Isometric requires publication of all the relevant information (LOAs, evidence of a completed corresponding adjustment) on its Registry.

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

N/A

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

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

Yes, Isometric would be willing and able to report this information to ICAO’s relevant bodies.

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

N/A

Q10. Does the Programme have procedures in place for the programme, or proponents of the activities it supports, to compensate for, replace, or otherwise reconcile double claimed mitigation associated with units used under the CORSIA which the host country's national accounting focal point or designee otherwise attested to its intention to not double claim, including in the instance that the attestation is withdrawn.? (Paragraph 3.7.14)	<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 relevant information is set out in Isometric's [CORSIA Eligibility Policy](#). Before approving units for CORSIA eligibility, Isometric will require the Project Proponent to agree a mechanism to compensate for double claims that have occurred of their CORSIA-eligible emissions units between airline operators for CORSIA and Host Countries working towards NDC fulfillment. That compensation mechanism can take one of the following forms:

1. **Contribution to a shared buffer pool** on top of that already maintained in relation to project-related reversal risks. This Corresponding Adjustments Buffer Pool will be exclusively for Project Proponents claiming CORSIA eligible credits. This Corresponding Adjustments Buffer Pool will be calculated based on the OECD's Prevailing Country Risk Classification, applied to the relevant Host Country. Credits temporarily held in this buffer pool will be released to the Project Proponent and available for transfer to, and retirement by an airline for CORSIA purposes only once evidence of the required Corresponding Adjustments by the relevant Host Country is uploaded to the Isometric Registry.
2. **A binding guarantee** either that any double-claimed units (i.e. those for which the relevant Host Country has not applied a Corresponding Adjustment) will be replaced by an equal volume of credits eligible for the same CORSIA compliance cycle. Project Proponents are required to secure an approved insurance product that guarantees, in the event of a double claim, that the insurer will provide a sufficient number of replacement units or equivalent financial compensation for Isometric to obtain these credits. Isometric will assess insurance providers and their product to determine suitability according to the Isometric [CORSIA Supplier Insurance Policy](#).

If a review of the relevant national government reports after the first transfer of the relevant units (as defined in the Letter of Authorization provided by the Host Country) does not show credible evidence that the relevant Host Country has made the required Corresponding Adjustment, Isometric shall in the first instance notify the relevant Project Proponent and request evidence from the Host Country that will make the required Corresponding Adjustment. If 3 months after the expected declaration of Corresponding Adjustments the Host Country still has not provided evidence of the required Adjustments, Isometric shall compensate for any associated units that have been double-claimed using the compensation mechanism described above. The Buffer Pool established in relation to the Project would be available for use in such circumstances, and where appropriate would be used to compensate for an instance of double claiming, as per Isometric's [CORSIA Eligibility Policy](#).

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?

[Click or tap here to enter text.](#)

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:

Lukas May
Full name of Programme Representative (*Print*)

March 9, 2026
Date signed (*Print*)



Programme Representative (*Signature*)

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

Audit trail

Details

FILE NAME 2026-Programme-Application_Form - 3/9/26, 12:49 PM

STATUS ● Signed

STATUS TIMESTAMP 2026/03/09
16:55:55 UTC

Activity



SENT

beth.weed@isometric.com **sent** a signature request to:
• Lukas May (lukas.may@isometric.com)

2026/03/09
16:49:57 UTC



SIGNED

Signed by Lukas May (lukas.may@isometric.com)

2026/03/09
16:55:55 UTC



COMPLETED

This document has been signed by all signers and is **complete**

2026/03/09
16:55:55 UTC

The email address indicated above for each signer may be associated with a Google account, and may either be the primary email address or secondary email address associated with that account.



SHEET A: DESCRIBED ACTIVITIES (Here, list activities supported by the programme that are described in this form and submitted for assessment be TAB, whether or not these activities are currently within the programme's Scope of Eligibility for the 2024-2026 assessment period in case the programme is eligible for that period)

Sector	Supported activity type(s)	Implementation level(s)	Geography(ies)
Direct Air Capture	Direct Air Capture	Project-level	Global
Biomass with Carbon Removal and Storage (BiCRS)	Biogenic Carbon Capture and Storage, Biomass Geological Storage, Bio-oil Geological Storage, Subsurface Biomass Carbon Removal and Storage, Biochar Production and Storage	Project-level	Global
Enhanced Weathering	Enhanced Weathering in Agriculture	Project-level	Global
Marine Mineralization	Ocean Alkalinity Enhancement, Electrolytic Seawater Mineralization, Wastewater Alkalinity Enhancement, River Alkalinity Enhancement, Direct Ocean Capture and Storage	Project-level	Global
Biosphere	Open System Ex-situ Mineralization	Project-level	Global
Superpollutants	Reforestation, Improved Forest Management, Mangrove Restoration, Agroforestry	Project-level	Global
	Landfill Methane Avoidance	Project-level	Global

SHEET B: METHODOLOGIES / PROTOCOLS LIST (Here, list all methodologies / protocols that support activities described in Sheet A)

Methodology name	Unique Methodology / Protocol Identifier	Applicable methodology version(s)	Date of entry into force of most recent version	Prior versions of the methodology that are credited by the Programme (if applicable)	Greenhouse / other gases addressed in methodology	Web link to methodology
Biogenic Carbon Capture and Storage	https://registry.isometric.com/	v1.3	09/02/2026	N/A	CO2, CH4, N2O, HFCs, PFCs, SF6, NF3	https://registry.isometric.com/
Subsurface Biomass Carbon Removal and Storage	https://registry.isometric.com/	v1.0	07/08/2025		CO2, CH4, N2O, HFCs, PFCs, SF6, NF3	https://registry.isometric.com/
Biomass Geological Storage	https://registry.isometric.com/	v1.1	07/08/2025		CO2, CH4, N2O, HFCs, PFCs, SF6, NF3	https://registry.isometric.com/
Bio-oil Geological Storage	https://registry.isometric.com/	v1.1	07/08/2025		CO2, CH4, N2O, HFCs, PFCs, SF6, NF3	https://registry.isometric.com/
Biochar Production and Storage	https://registry.isometric.com/	v1.2	14/11/2025	v1.0	CO2, CH4, N2O, HFCs, PFCs, SF6, NF3	https://registry.isometric.com/
Enhanced Weathering in Agriculture	https://registry.isometric.com/	v1.1	07/08/2025		CO2, CH4, N2O, HFCs, PFCs, SF6, NF3	https://registry.isometric.com/
Open System Ex-Situ Mineralization	https://registry.isometric.com/	v1.0	07/08/2025		CO2, CH4, N2O, HFCs, PFCs, SF6, NF3	https://registry.isometric.com/

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SHEET A: EXCLUDED ACTIVITIES (Here, list activities supported by the programme that the programme wishes to **exclude** from TAB's assessment, whether or not these were previously excluded from the programme's Scope of Eligibility for the 2024-2026 compliance period)

Sector	Project/programme type(s)	Implementation level(s)	Geography(ies)
N/A - None excluded			

SHEET B: EXCLUDED METHODOLOGIES (Here, list all methodologies / protocols that support activities described in Sheet A)

Methodology name	Unique Methodology / Protocol Identifier	Applicable methodology version(s)	Date of entry into force of most recent version	Prior versions of the methodology that are credited by the Programme (if applicable)	Greenhouse / other gases addressed in methodology	Web link to methodology
N/A - None excluded						

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.

Lukas May

Programme Representative Signature

Lukas May
Programme Representative Name

Isometric
Programme Name

2026-03-09

Date

Christopher Podgorney

Registry Representative Signature

Christopher Podgorney
Registry Representative Name

Isometric
Registry Name

2026-03-09

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: [Isometric](#)

Administering Organization⁵: [Isometric HQ Ltd.](#)

Official mailing address: contact@isometric.com

Telephone #: +44 20 3192 0250

Official web address: <https://isometric.com>

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

Full name and title: [Lukas May](#)

Employer / Company (*if not programme*): [Isometric](#)

E-mail address: lukas.may@isometric.com

Telephone #: [Available upon request](#)

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

Full name and title: [Christopher Podgorney \(Head of Product\)](#)

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*".

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

E-mail address: chris.podgorney@isometric.com

Telephone #: Available upon request

2. Registry Representative Information⁶

A. Registry Information

Registry / system name: [Isometric Registry](#)

Administering Organization: [Isometric](#)

Official mailing address: contact@isometric.com

Telephone #: +44 20 3192 0250

Official web address: <https://registry.isometric.com/>

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

Full name and title: [Chris Podgorney](#)

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

E-mail address: chris.podgorney@isometric.com

Telephone #: Available upon request

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

Full name and title:

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

E-mail address:

Telephone #:

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

PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES

	<p>Does the Programme Registry fully meet the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place in the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat and, if applicable⁷, as acknowledged by the Programme in the signed “Programme acceptance to terms of eligibility for inclusion in the ICAO document “<i>CORSIA Eligible Emissions Units</i>”?”</p>	<p><input checked="" type="checkbox"/> YES</p>
7.1	<p>Describe how the Registry ensures its ability to implement these provisions:</p> <p>The Isometric Registry meets the objectives of all provisions and procedures provided to the ICAO Secretariat in the Application Form. It exclusively lists Credits verified to the Isometric Standard and underlying Protocols, with each Credit attached to a unique serial number. The Isometric Registry is managed internally by designated Isometric staff and subject to robust security measures as represented in the Application Form. The Isometric Registry complies with the requirements of Section 5 (“Crediting”) of the Isometric Standard, which sets out the rules governing accurate tracking of the full life-cycle of each Credit on it, including Issuance, Delivery, Transfer, and Retirement. Furthermore, the Isometric Registry has the ability to specifically label CORSIA-eligible emissions units and thereby allows retirees to use units for the purposes of ICAO compliance.</p> <p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> <p>The full public functionality of the Isometric is directly accessible at https://registry.isometric.com/, where the functionality and practices outlined in this application can be reviewed.</p>	

	<p>Will the Programme Registry ensure that a CORSIA participant’s request for a registry account will not be denied solely on the basis of the country in which the requestor is headquartered or based?</p>	<p><input checked="" type="checkbox"/> YES</p>
7.2	<p>Describe how the Registry does or will implement this provision:</p> <p>In order to open an Isometric Registry Account, applicants must first complete the relevant documentation, as follows. In the case of Buyers of Isometric Credits, the Buyer Organization must agree to the Isometric Terms and Conditions; in the case of carbon removal suppliers (“Project Proponents”), the Supplier Organization must sign the Isometric Supplier Agreement. Only Organizations (not individuals) are eligible for a Registry Account. Additionally, any prospective Account Holder must first undergo Isometric’s KYC checks, as outlined in Isometric’s KYC Policy. Accounts will only be Issued to businesses who have passed these KYC procedures.</p>	

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

	<p>Isometric confirms that it is not Isometric’s policy to deny Registry Account requests solely on the basis of the country in which the requestor is headquartered or based, and the above Registry Account application process is available to applicants based in any country.</p> <p>The only exception to the above is set out in the Isometric KYC Policy, which is that Account Holders should not be based in FATF high-risk jurisdictions (currently: Myanmar, North Korea, Iran), nor named on government sponsored watchlists or international (UN) sanctions lists. If any of these triggers are met, an Account cannot be opened (or if such a trigger is identified for an existing Account, an Account closure process will be initiated).</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>Isometric’s KYC policy is available at this link, and is publicly accessible on Isometric’s Company website.</p>
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<p>7.3</p>	<p>Will the Programme Registry (in the case of applicants to be assessed to determine their eligibility)/Does the Programme Registry (when the Programme is determined to be eligible by a decision of the ICAO Council) identify / label its CORSIA eligible emissions units as defined in the ICAO Document “<i>CORSIA Eligible Emissions Units</i>”?</p>	<p><input checked="" type="checkbox"/> YES</p>
	<p>Describe how the Registry does or will implements this provision:</p>	
	<p>The Isometric Registry, which is developed and administered internally directly by Isometric, has the technical capability to label Credits as CORSIA eligible emissions units, as per this requirement.</p>	
	<p>At a technical level, specific Credit “Batches” may be designated as “CORSIA Eligible” in this way. This labelling would be publicly visible on a Batch-basis. Each Credit Batch will either be designated and shown as “CORSIA Eligible”, or not, as determined by the appropriate business processes.</p>	
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>	
<p>Please see below for an example screenshot of how a “CORSIA Eligible” Credit Batch would appear on the Isometric Registry, with this technical functionality enabled:</p>		

CREDIT DETAILS	
Supplier	 Charm Industrial
Process	 BICRS
Sequestration date	22 May 2025
Removal ID	<u>rmv_1JXNTXPQQ1S0W78S</u>
Project	<u>Charm Bio-oil Geologic Storage</u>
Location	Lousiana, United States of America
Durability	 1,000Y+
Baseline protocol version	<u>Bio-oil Geological Storage v1.0</u>
Accreditation	
<p>This illustrative screenshot shows the registry functionality to label as CORSIA eligible a specific Issuance of Credits from a validated Project on the Isometric Registry – see here for the public, permanent link to this Credit Batch. If the cursor is moved over the CORSIA icon, the words “Eligible for CORSIA Phase 1 - Compliance Period 2024-26” (or equivalent for Phase 2 where relevant) will appear. The CORSIA label section is not shown today on the Isometric Registry, given Isometric has not yet issued any CORSIA-eligible credits (and this batch of credits is not eligible under CORSIA).</p>	

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:	
	<p>Isometric Registry Account Holders are able to administer the Credits in their Account directly via the Registry user interface, available by logging in at https://registry.isometric.com/ . Users may directly “Retire” Credits, and must provide the purpose of the Retirement during this process. Once a user submits a Credit Retirement, the Credits are immediately Retired, and a public, permanent Retirement Certificate is created (example).</p> <p>An additional Retirement Purpose of “Meeting CORSIA offsetting requirements” is available to Registry users.</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 *Emissions Unit Programme Registry Attestation*.

Please see below for a screenshot of a user selecting a Retirement purpose, as part of Retiring Credits through the Registry User Interface. After selecting, “Meeting CORSIA offsetting requirements” as the purpose, the user will also have the opportunity to note the compliance cycle.

← Previous ×

What is the purpose of this retirement?

Purposes

Meeting corporate climate targets

Making a public environmental claim

Meeting CORSIA offsetting requirements

Other government or regulatory requirement

Other
You can provide details in the next step

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.	☑ 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?	☑ YES
	Describe how the Registry does or will implement these provisions:	

Isometric confirms that within 1-3 business days of receipt of a Retirement instruction from an Account Holder via the Registry system, the corresponding Credits will be Retired, and a public Retirement Certificate will be created evidencing the details of the Retired Credits.

As described in the above response to Question 7.4, Registry Account Holders can submit a Retirement directly via the Registry User Interface, following which the corresponding Credits are immediately Retired.

In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this *Emissions Unit Programme Registry Attestation*.

Please see above response to 7.4. All retired credits are listed on Isometric Registry list under the "[Retirements](#)" tab. In addition, please see the following sample [Retirement Certificate](#) which would be made available on the Registry following a Retirement of Credits.

RETIREMENT

Wren retired 58 credits on behalf of Union Square Ventures

On 04 Feb 2026

RETIREMENT DETAILS	RETIREMENT PURPOSE
Retired by Beneficiary	Making a public environmental claim
Wren Union Square Ventures	

NOTE	RETIREMENT CERTIFICATE
Union Square Ventures 2025 emissions	Download retirement certificate

Credits retired in this transaction

2 CREDIT BATCHES

- 30 Jan 2026 (1)
 - 1,537 credits
- 16 Dec 2025 (1)

BATCH 1 OF 2

1,537 credits

ISO-1-PBBC-USA-HD88-2025-3042310-3043847

CREDIT DETAILS	PROJECT LOCATION
Supplier	Pacific Biochar
Process	BICRS
Sequestration date	01 Oct 2025 to 31 Oct 2025
Removal ID	rmv_1KB3MH90F1S02EKT
Project	Humboldt Sawmill Company (HSC)
Location	Scotia, CA, United States of America



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:	
	Registry Account Holders are able to access a full list of their previous Retirements directly within their Registry Account by logging in at https://registry.isometric.com/ . In addition Registry Account Holders can generate a full CSV report of the Account Holder’s Retirements (either all historic Retirements, or all Retirements for a specific date range, as specified by the Account Holder). This CSV report contains all necessary consolidated information for the Account Holder to meet this reporting requirement.	
	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> .	
	Attached to this application is an example CSV report (“RetirementHistoryExportReport.csv”) demonstrating the format of the export report for CORSIA eligible emission units.	

7.7	a. Does the Programme Registry maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants’ designees, and transaction events carried out by a user?	<input checked="" type="checkbox"/> YES
	b. Does the Programme Registry disclose documentation of such practices (row a) upon request?	<input checked="" type="checkbox"/> YES
	c. Does the Programme Registry utilize appropriate method(s) to authenticate the identity of each user accessing an account?	<input checked="" type="checkbox"/> YES
	d. Does the Programme Registry grant each user access only to the information and functions that a user is entitled to?	<input checked="" type="checkbox"/> YES
	e. Does the Programme Registry utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user?	<input checked="" type="checkbox"/> YES
	f. Do such security features (rows a – e) meet and undergo periodic updates in accordance with industry best practice?	<input checked="" type="checkbox"/> YES
	Describe how the Registry implements each provision in rows a – f:	
a) Isometric follows best-in-class security provisions, subject to a periodic (minimum annually) audit of compliance. The operational policies and processes followed by Isometric are informed by the CIS Critical Security Controls (CIS Controls) list. Examples of implemented technical measures include remote Mobile Device Management (MDM) for corporate devices, enforcing Multi-Factor Authentication (MFA) for core services, management of passwords using a password manager, and regular backups to ensure data integrity and availability.		

Isometric's in-house technology team follows strict secure Software Development Lifecycle (SDLC) practices. This includes automated scanning of dependencies for Common Vulnerabilities and Exposures (CVEs), static analysis tools for immediate detection of security Issues, continuous integration and deployment with a comprehensive automated tests suite, and automated patching of dependencies (99% within 1 working day of release). Every code change goes through a peer review process.

b) Yes, upon request by a relevant body (e.g. ICAO) Isometric can disclose security audit reports (e.g. Cyber Essentials, or equivalent), and other documentation related to data security practices.

c) Security of Credit management on the Isometric Registry is assured through individually identifiable user Accounts, created and managed following industry best practices. Isometric's authentication system leverages industry-leading, secure technologies such as Google Cloud Identity Platform, JSON Web Tokens (JWTs) RFC 7519 standard, 4096 bit RSA signatures, Single Sign-On (SSO) and passwordless authentication.

d) Authenticated users on the Isometric Registry are only able to administer Credits for the Organization to which they are assigned, and are not able to administer Credits for other Organizations. Every data access or modification attempt in the registry goes through a centralized authorization system which maintains a complete audit trail of any successful or attempted action in the system, for example pertaining to Issuance of Credits or accessing confidential information.

In addition, two levels of access role are available, to ensure that Organizations are able to provide "read-only" access to users who require information for reporting purposes, but who should not be able to administer Credits. "Admin" users are granted full authority to administer an Organization's Credits, whereas "Read-only" users are only able to view information. Account Holders are able to specify the access roles which should be granted to each individual user as part of the Account setup process, and are able to request updates to the granted permissions at any time by contacting Isometric.

e) Isometric follows user interface design best practices and has conducted significant end-to-end user testing of the Isometric Registry to ensure the user interaction flows for all transactions conducted on the Registry are clear, and to minimise the risk of user confusion or error. All transactions are initiated from a clear starting point in the interface, following which the user is guided through a step-by-step flow; finally, the user is presented with a summary of their proposed transaction and must confirm their action before the transaction is finalised.

f) Isometric's in-house technology team continuously updates the software behind the Registry, resulting in more than 100 releases per week on average. Open source dependencies are continuously scanned for Common Vulnerabilities and Exposures (CVEs), and 99% of patches are applied within 1 business day of release.

Isometric conducts a periodic (minimum annually) audit of compliance with best-in-class security provisions. The operational policies and processes followed by Isometric are informed by the CIS Critical Security Controls (CIS Controls) list. External security audit providers include:

- a. Operations and technology: Cyber Essentials certification program (assessed by The IASME Consortium Ltd)

	<p>b. Product and infrastructure security penetration tests (performed by Cacilian, A Prescient Security Management Company)</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>

7.8	<p>a. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the CORSIA participant account holder or their designee?</p>	<input checked="" type="checkbox"/> YES
	<p>b. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme's application form?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implement each provision in rows a and b:</p>	
	<p>a) Isometric records contact information for all Account Holders and, in the case of a breach of data security or integrity, will promptly notify any affected Account Holders, as well as keeping said Account Holders updated on actions taken, resolution and follow up remediations and mitigations put in place following the incident.</p>	
	<p>b) Staff working on the Isometric Registry, will in the event of a data or other security breach, inform all relevant internal stakeholders who work on the Isometric Standard (the programme). Isometric will then inform and engage with the ICAO Secretariat on the matter (in the same manner as required for material deviations from the application).</p>	
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> <p>A list of all Isometric staff can be found on our website here: https://isometric.com/company. Roles and responsibilities denote the staff who would be involved on the Registry and the Programme side in relation to any breach and follow-up actions described above.</p> <p>Further internal information related to data security and breach management is defined in the publicly available Isometric Incident Response Policy.</p>	

7.9	<p>Does the Programme Registry ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV⁸?</p>	<input checked="" type="checkbox"/> YES
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⁸ Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors.

Describe how the Registry implements these provisions:
All Retirements on the Isometric Registry are permanent. The Registry provides no technical functionality to allow users to further transact or use Credits, once Credits have been Retired. As outlined in the response to (7.4), users must provide a Retirement Purpose in order to complete a Retirement.
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> .
Please see section 5.4 (“Retirement Rules”) of the Isometric Standard here for further details.

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) Isometric follows user interface design best practices and has conducted significant end-to-end user testing of the Isometric Registry to ensure all information, including the display of Retirement Certificates, is presented in clear, user-friendly format. b) All Retirement information and Retirement Certificates are directly available on the Isometric Registry at https://registry.isometric.com/ , at no cost and with no login/credentials required. c) and d) All Retirement information on the Isometric Registry is available to be downloaded in a CSV report format, allowing any user to search and filter this information based on data fields, and link directly to the relevant Retirement Certificate on the Registry.	
	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> .	
Please see https://registry.isometric.com/ .		

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
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7.11	b. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations consistent with the Programme’s long-term planning, including plans for possible dissolution?	<input checked="" type="checkbox"/> YES
Describe how the Registry does or will implement each provision in rows a and b:		
<p>a) The Isometric Registry maintains a permanent record of all project information, documentation and Credits Issued and Retired from a Project. This information is intended to be held on a permanent basis and therefore for more than three years beyond the end date of the relevant compliance period. Data related to Projects which are no longer operational continue to be recorded on the Registry.</p> <p>b) Yes, Isometric will do so, and this forms part of Isometric’s plans for ensuring continuity in the event of possible dissolution as set out in the Wind Down Policy (shared separately as business confidential information as part of this application).</p>		
<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>		
<p>Please see here for an example of a Project page on the Isometric Registry, which includes Project information, documentation, and associated Credits Issued from the Project. Isometric’s Wind Down Policy is considered business confidential.</p>		

Audit trail

Details

FILE NAME 2026_Appendix_D_Emissions-Unit-Programme-Registry-Attestation - 3/9/26, 2:17 PM

STATUS ● Signed

STATUS TIMESTAMP 2026/03/09
19:34:15 UTC

Activity



SENT

beth.weed@isometric.com **sent** a signature request to:

- Christopher Podgorney (chris.podgorney@isometric.com)
- Lukas May (lukas.may@isometric.com)

2026/03/09
18:17:29 UTC



SIGNED

Signed by Lukas May (lukas.may@isometric.com)

2026/03/09
19:34:15 UTC



SIGNED

Signed by Christopher Podgorney (chris.podgorney@isometric.com)

2026/03/09
18:19:37 UTC



COMPLETED

This document has been signed by all signers and is **complete**

2026/03/09
19:34:15 UTC

The email address indicated above for each signer may be associated with a Google account, and may either be the primary email address or secondary email address associated with that account.