

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

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

(Version 2, January 2026)

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SECTION I: ABOUT THE ASSESSMENT OF APPLICATIONS

Background

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

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

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

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

About this form

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

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

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

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

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

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

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

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

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

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 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

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

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

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

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

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

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

SECTION II: INSTRUCTIONS

Submission and contacts

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

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

Form basis and cross-references

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

Application Form completion

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

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

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

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

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

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

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

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

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

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

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

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

Scope of application

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

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

methodologies, protocols, and/or framework(s) associated with these programme elements; which *are* described in this form.

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

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

Treatment of EUC-relevant programme procedures at the methodology level

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

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

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

“Linked” certification schemes

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

Some programmes may supplement their standards by collaborating with other schemes that certify, e.g., the social or ecological “co-benefits” of mitigation. The programme can reflect a linked scheme’s

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

procedures in responses to this form, where this is seen as enhancing—i.e., going “above and beyond”—the programme’s own procedures. For example, the programme may describe how a linked scheme audits sustainable development outcomes; but is not expected to report the linked scheme’s board members or staff persons. Programmes should clearly identify any information provided in this form that pertains to a linked certification scheme and/or only applies when a linked certification scheme is used.

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: [Planet First Registry](#)

Administering Organization¹¹: [Planet First Registry](#)

Official mailing address: [The Engine House, Alexandra Road, Castletown, IM9 1TG, Isle of Man](#)

Telephone #: [N/A](#)

Official web address: [Planet First Registry](#)

B. Programme Administrator Information

Full name and title: [Anthony Cox, Compliance Officer](#)

Employer / Company (*if not programme*): [Planet First Registry](#)

E-mail address: anthony.cox@planetfirstregistry.com Telephone #: [+353831516516](#)

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

Full name and title: [Anthony Cox, Compliance Officer](#)

Employer / Company (*if not Programme*): [Planet First Registry](#)

E-mail address: anthony.cox@planetfirstregistry.com Telephone #: [+353831516516](#)

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:

[Planet First Registry Leadership Team:](#)

[Dr Ian Hudson, Board Advisor](#)

[John Hunter, Non-Executive Director](#)

[Alex Azadegan, Board Advisor](#)

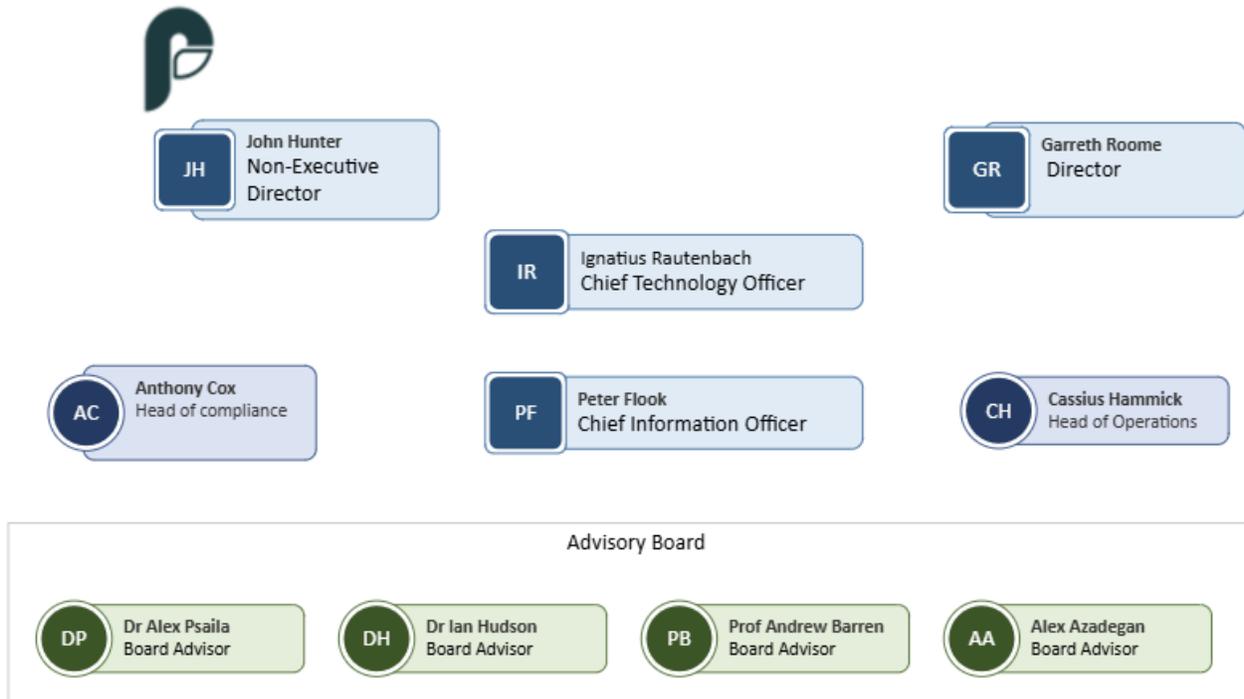
[Dr Alex Psaila, Board Advisor](#)

[Prof Andrew Barron, Board Advisor](#)

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

Gareth Roome, Director
Ignatius Rauntenbach, Chief Technology Officer
Peter Flook, Chief Information Officer
Anthony Cox, Head of Compliance
Cassius Hammick, Head of Operations

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.



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) Does the program define and ensure the underlying attributes of a unit?

Yes, The Planet First Registry (PFR) defines and ensures the underlying attributes of a credit unit. A credit is defined as “represents the verified removal or reduction of one metric tonne of CO₂ emissions” under the Standards definition section and the specific underlying attributes are publicly listed under [Section 6.14.3 of The Planet First Registry Standard](#).

b) Does the program and publicly disclose process by which it does so?

Yes, the programme publicly discloses the information surrounding the underlying attributes of a unit in [Section 6.14.13 of The Planet First Registry Standard](#).

c) Does the program define and ensure the property aspects of a unit?

Yes, The Planet First Registry defines and ensures the underlying property aspects of a unit. When credits are issued to the project proponent of a validated and verified Carbon Crediting programme, credits are assigned to an Account Holder, and all transfer, deliveries and retirements are recorded and time stamped in the registry and made publicly available. Property aspects of a defined unit are listed out under the [Planet First Registry Standard Section 6.14.3](#).

d) Does the program publicly disclose the process by which it does so?

This process is publicly defined in [Sections 6.13–6.17 of the Standard](#).

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

Evidence of the current state of the programme and its documentation is outlined 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) Yes, the programme does publicly disclose who is responsible for the administration of the programme, information on the leadership team is available on <https://planetfirstregistry.com/> in our team section and as outlined in the hierarchy structure presented above.

b) Yes, the programme does publicly disclose how decisions are made under the [Terms of Reference for the Advisory Board](#) and the [Terms of Reference Leadership Committee](#) outlining:

- Voting: The Advisory Board and Board of Directors operate by simple majority voting, as stated "Decisions will be determined by a simple majority. Should a vote result in a tie, the Chairperson will exercise a casting vote."
- Meetings scheduled eight times per year, and approved minutes made accessible to management and the Board; grievance and appeal decisions are published publicly.
- Appointments follow structured processes outlined in the [Appointment Policy](#):

- Board appointments by Ordinary Shareholder majority per the publicly filed Articles of Association on Companies House.
- Leadership roles via CEO proposal reviewed and approved by the Board following recruitment and internal Committees by Leadership vote on an as-needed basis.

Additionally, the [PFR Standard and other key documentation](#) publicly outlines how decisions are made amongst the Advisory Board, Specialized Decision-Making Paths, Methodology and Standard Revisions, appeals and Grievances. All documents are made publicly available in the [PFR Document Library](#).

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

[Board of Directors \(PFG001\)](#)

[Leadership Committee \(PFG004\)](#)

[Appointment Policy \(PFP007\)](#).

[PFPR004_Standard_V2.1-CORSIA--75b168.pdf](#)

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:

Yes, we have up-to-date professional liability insurance policy of at least USD\$5M further details can be provided upon request

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

Evidence can be provided upon request.

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

Yes, we can confirm that the programme can demonstrate it has been continuously governed for at least the last two years. The programme evolved from the implementation of renewable fuels, reporting and tracing GHG savings to 3rd parties, through complying with voluntary schemes, to creating a digitalized NFT token detailing end-to-end cycle.

- 2017 Programme director started supplying renewable fuels to the UK market.
- 2018 implemented crediting Programme enabling customers switching to renewable fuels to sell and/or allocate the GHG savings to 3rd parties.
- 2019 incorporated the process into voluntary schemes to further improve management of the sales of the relevant GHG reduction credits.
- 28th November 2023 development of The Programme.
- January 2024- Launched Universal Green Carbon Credit Registry (UGCCR) which was the initial name for The Planet first Registry.

b) Yes, the programme has been continuously operational as an emission unit programme since January 2024 and has therefore been operational for at least the last two years at the time of this application. In the period prior to January 2024 the registry underwent significant operational and governance developments, as outlined above, to establish and operate as an emission unit programme from November 2023 onwards, with procedures being put in place leading to the formal launch of UGCCR, now named as The Planet First Registry. Evidence can be provided upon request to exemplify the operation of The Planet First Registry (previously UGCCR) in two years prior to the application date.

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

Evidence surrounding this question can be provided upon request

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

N/A

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

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

a) Yes, the programme does have in place a plan for the long-term administration of multi-decadal programme elements via commitment to ensuring the durability and integrity of programme

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.

elements that extend well beyond the crediting period, as outlined in [The Planet First Registry Standard](#), specific sections are listed below:

- Monitoring Requirements: Section 3.6 mandates robust, ongoing monitoring plans for reversal risks, with periodic reassessments at crediting period ends or every five years, ensuring durability beyond issuance.
 - Permanence Commitment: Section 3.13 requires multi-decadal commitments for projects, including risk estimation, mitigation, and replacement of reversed credits via buffer pools.
 - Governance Structure: Sections 7, 9 detail the Advisory Board and procedures which provide continuous oversight, annual reviews, and updates to standards, supporting sustained compliance.
 - Planet First Registry's revenue model is structured to cover ongoing operational costs (staff, IT/registry maintenance, compliance, Advisory Board), providing a sustainable financial footing to support continuous long-term administration of multi-decadal elements without reliance on external funding.
 - Outlined in the publicly available [Terms of Use](#), The Planet First Registry: Project Proponents are contractually bound to long-term multi-decadal Protocol elements. Clauses 2-3 irrevocably lock them to the evolving Standard as updated with annual reviews ensuring indefinite compliance like post-issuance monitoring. Successors inherit obligations through exclusivity (Section 11).
 - Programme-Level: [Wind down policy Section 5.2](#), plans phases for sustained operations/migration, ensuring multi-decadal integrity.
- b) Yes, The Planet First Registry maintains a detailed plan for responses to dissolution of the programme in its current form, as set out in the Wind Down Policy (PFG005 V1.0) (Available upon request). The Board of Directors and senior management hold ultimate responsibility for initiating wind-down upon triggers such as strategic decisions to exit, commercial unviability, or regulatory changes, with a dedicated Wind-Down Lead coordinating implementation.

The process follows a structured five-phase approach: initial decision and internal mobilisation; communication to stakeholders including a freeze on new business-like account onboarding or project listings; orderly run-off of existing projects and credits, allowing completion of in-progress verifications, issuances for verified periods, retirements and withdrawals while upholding exclusivity and double-counting controls.

Further information regarding the Wind Down Policy can be available upon request as this is sensitive business information.

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

Evidence reflecting the current state of the programme is outlined above

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... (Paragraph 2.7.3)	
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) Yes, Planet First Registry has policies and procedures that prevent programme staff, board members and management from having financial, commercial or fiduciary conflicts of interest in the governance or provision of programme services.

[The Conflicts of Interest Policy \(PFP001\)](#) applies to all staff, contractors, board members and committee members and defines what constitutes a conflict of interest and typical risk situations. Directors and staff are required to act in the best interests of Planet First Registry and avoid situations where their personal or financial interests could influence decisions.

- b) Yes, policies and procedures are in place to ensure that where conflicts do arise, they must be identified, declared and managed.

[The Conflicts of Interest Policy \(PFP001\)](#) sets out a structured process of training, identification, registration and follow-up for all relevant individuals, including use of a [conflicts of interest declaration](#), completed by any individual interacting with the Planet First Registry's including: staff, employees, contractors, consultants, project developers etc

Conflicts are recorded in a confidential log and mitigation, or resolution measures are agreed and implemented. In addition, the [Grievance Policy \(PFP006, section 5\)](#), require any conflict of interest identified in a grievance process to be disclosed in the written decision and made public, ensuring that any such conflicts are properly addressed and isolated.

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

Information reflecting the current state of the programme and its documentation is presented above

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

Q7. Are policies and robust procedures in place ¹¹ to... (Paragraph 2.4.6)

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) ...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/b) Yes, Planet First Registry has policies and procedures in place to prevent administrators from having financial, commercial or fiduciary conflicts of interest in the governance or provision of registry services, and to ensure that such conflicts are declared addressed and isolated.

Registry services are governed under the [Planet First Registry Standard](#), which sets out clear rules on account registration, KYC and anti-bribery/corruption screening, access control, deregistration and ongoing monitoring of account holders, all operated under defined roles and responsibilities to maintain independence and integrity of the Registry. Section 6.1 defines account registration whilst Section 6.2 outlines the Internal Exclusivity Monitoring setting out internal registry level checks to ensure projects and credits are solely listed with the planet First Registry.

Conflicts of interest for personnel and decision-making bodies that oversee the Registry are managed through the programme wide [Conflict of Interest policy](#) and the governance provisions in [Section 7 of the Standard](#). Section 7.2 requires Advisory Board members and other governance actors to disclose potential conflicts and links all key grievance and appeal decisions back to the [Conflict-of-Interest policy](#), ensuring that complaints related to registry operations are handled independently and transparently. [Planet First Registry](#).

[Section 7.3–7.4 of The Standard](#), sets out formal procedures for grievances and appeals, including investigation, publication of decisions and disclosure of any conflict of interest identified in the resolution process, which provides an additional safeguard that any conflicts arising in registry administration are surfaced and mitigated.

[The Conflicts of Interest Policy \(PFP001\)](#) sets out a structured process of training, identification, registration and follow-up for all relevant individuals, including use of a [conflicts of interest declaration](#) completed by any individual interacting with the Planet First Registry’s including: staff, employees, contractors, consultants, project developers etc.

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

Evidence reflecting the current state of the programme and its documentation is presented above

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) Yes, the Planet First registry requires accredited third-party validators and Verifiers (VVBs) to disclose any personal or fiduciary interests that could affect their independence, including those held by their family members. As set out in the [COI Policy section 5](#) outlines the potential sources of conflict, whilst section 6 requires all VVBs to complete a conflict-of-interest declaration as part of their application, and when signing the project scope of work.
- b) Yes, the Planet First Registry has clear procedures to manage and prevent conflicts of interest between accredited third-party VVBs and the programme or the projects they assess. [The Planet First Registry Standard Section 5.2 “conflicts of interest”](#) ensuring that “organisations involved in a project’s development are ineligible to act as VVBs for that specific project” and “upon signing a piece of work, a VVB must confirm their impartiality and the absence of conflicts of interest” VVB’s are also required for each assignment “confirm in writing their independence from the entity subject to validation and verification”.
- c) Yes, the Planet First Registry has clear procedures to address and isolate conflicts of interest if they arise. As set out in [Section 8 of the COI Policy](#), where a conflict has been identified, PFR will determine the appropriate mitigation, and “failure to comply, may result in disciplinary action, up to and including termination of employment or contract”.

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

Evidence reflecting the current state of the programme and its documentation is presented above

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

N/A

Criterion: Transparency and public participation provisions

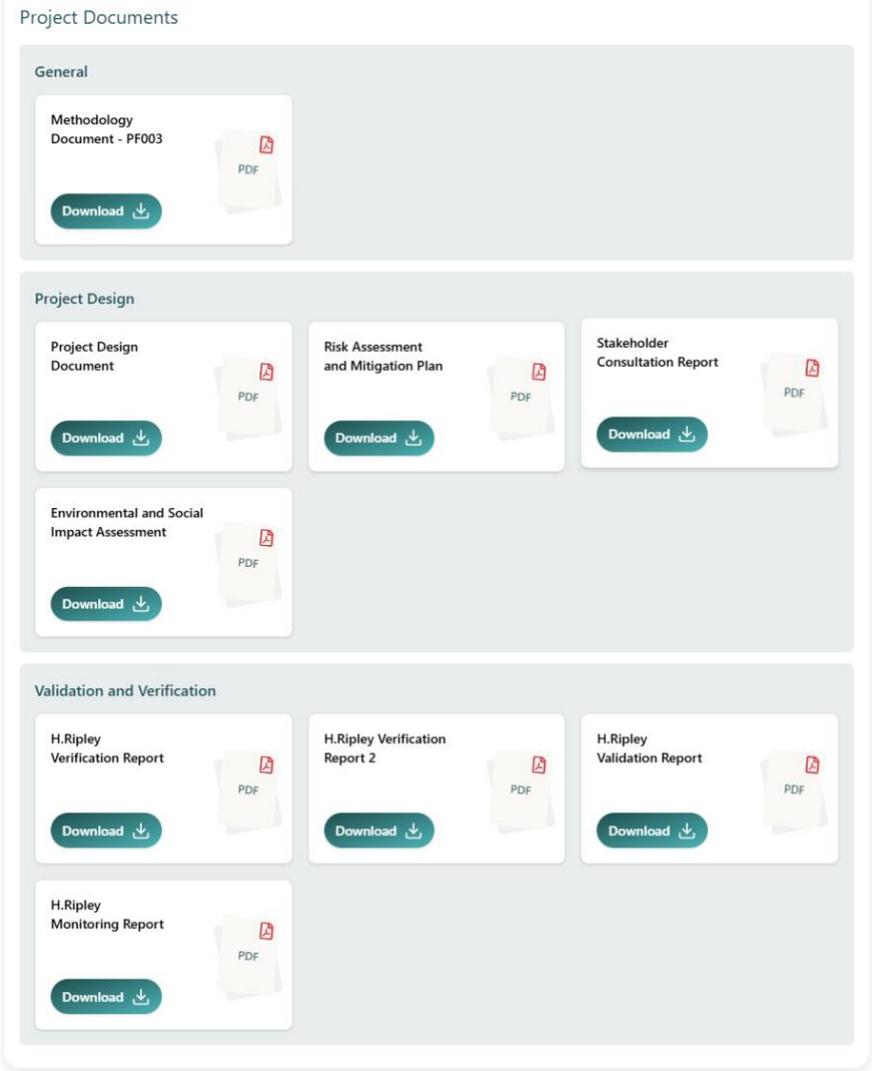
Q9. Does the programme publicly disclose what information is captured and made available to different stakeholders? (<i>Paragraph 2.8</i>)	<input checked="" type="checkbox"/> YES
--	---

Summarize and provide evidence of the procedures referred to above:

a) The programme does publicly disclose information captured and made available to different stakeholders. Planet First Registry makes programme level and project related information publicly available to support transparency and informed stakeholder engagement such as listed in [Section 8 of The Planet First Registry Standard “Planet First Registry Documents”](#) requires that key programme documentation, including statements, reports, consultations, registrations, PDDs etc are publicly visible via [The Planet First Registry Document Library](#)

Project specific information is captured under the project pages, whereby documentation such as PDD, environmental and social impact assessment, and stakeholder consultation documents are listed on the Planet First Registry website.

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



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) Local stakeholder consultation is a mandatory element of the Planet First Registry certification process. The requirement for stakeholder input is set out in [The Planet First Registry Standard, Section 4](#), which establishes that stakeholder consultation must be undertaken for mitigation activities where applicable. The detailed consultation process is defined in the [Stakeholder Consultation Procedure \(PFPR003\)](#). This section specifies how stakeholders are identified, the type of information that must be shared, consultation methods, and the obligation to document outcomes. Evidence of stakeholder consultation must be submitted as part of project documentation and is reviewed during validation by third party validators and staff at Planet First Registry.

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

Information reflecting the current state of the programme and its documentation is presented above

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):

Yes. Planet First Registry conducts public comment periods relating to methodologies, activities seeking registration or approval, operational activities and revisions to programme procedures and rules.

All subsections (Methodologies, activities, operational activities and additions) outlined above are required to undergo a public comment period of thirty (30) days as outlined in the [Stakeholder Consultation Procedure](#) and the [Methodology Approval Process](#) (Methodologies, revisions to programme procedures and Individual Mitigation Activities) and all operational activities are subject to a [Grievance Policy \(PF006\)](#), allowing stakeholders to raise concerns or complaints at any point during project operation. All public comments, provisions and requirements are publicly disclosed in the Stakeholder Consultation Procedure:

- Stakeholder consultation is required when Planet First Registry makes significant updates to or the releases of:
 - New/revision to methodologies
 - New projects (activities seeking registration)
 - Additions or revisions to programme procedures or rulesets
- Implementation: Stakeholder Consultation is carried out through an online public consultation period, during which stakeholders can submit feedback.
- Feedback Submission: Feedback can be submitted by emailing feedback@planetfirstregistry.com

Comments received during the 30-day stakeholder consultation period are compiled into a [Stakeholder Consultation Report](#). Planet First Registry experts hold internal meetings to review them, incorporating feedback into PDDs and Methodologies where appropriate, as required by [Section 4.2 of the Standard](#): “PFR must address the feedback and incorporate it if appropriate.” Justifications for non-incorporation are mandatory, with failure risking project deregistration.

For broader ongoing feedback on operational activities, the [Grievance Policy \(PFP006\)](#) is in place, allowing stakeholders to give feedback at any point during project operation via contact@planetfirstregistry.com, with documented responses and public disclosure of decisions (unless confidential). [Section 9.2 of the Standard](#) outlines that once “feedback has been considered and further refinements made” each new edition of programme documentation must be “accompanied by a published record, detailing the input received and rationale for the final decisions adopted”.

For additions or revisions to Planet First Registry programme procedures/rulesets (interpreted as the standard) the Standard states that substantive modifications or material amendments follow a formal sequence: expert review, stakeholder consultation in which draft revisions are circulated for public consultation, followed by final release after the Compliance Officer’s approval. The Standard also includes an explicit transparency requirement that each new edition must be accompanied by a published record detailing the input received and the rationale for final decisions adopted (showing how comments are considered), and it describes version control plus a publicly maintained amendments register with access to previous editions.

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

Invitations for public consultation are outlined on the Planet First Registry Website:

Public Consultation

Planet First Registry invites the public to review our public consultation page, this space is dedicated to receiving public comment or consultation on the Planet First Registry Standard, Methodologies or active Projects.

To submit your comments, please send an email to feedback@planetfirstregistry.com

To review the Public Consultation page, please fill out and submit the [Public Consultation Form](#)



Planet First Standard ▼

Programme Documents ▼

Methodology ▼

Projects ▼

Feedback is received via the Public Consultation Form

Public Consultation Form

Public Consultation Form write your opinion or any consultation regarding the documents

Email *
E-mail address

Full Name *
Enter full name

User Feedback *
Enter user feedback

Type *
Choose Type

Project
Choose Project

Methodology
Choose Methodology

Description
Enter description

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

Criteria: Safeguards system and Do no net harm

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

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

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

Yes, the Planet First Registry has safeguards in place to address environmental risks. Sections 3.10 “Environmental and Social Safeguards” of the [Planet First Registry Standard \(PFPR004\)](#) and [PFPR004 Environmental and Social Policy](#) set out the safeguards in place to address environmental risks.

Project Proponents of CO2 removal/reduction activities must clearly state in their [Project Design Document \(PDD\)](#) the approaches to ensure compliance with all applicable national, local, and international environmental laws, regulations, and conventions. Proponents are required to conduct comprehensive Environmental and Social Impact Assessments (ESIA) identifying potential environmental impacts within and beyond project boundaries and demonstrate “no net environmental harm” via documented mitigation plans for each identified risk.

Section 3.10 details assessments including ESIA per local regulations, ongoing monitoring plans, and closure/disposal procedures these are integrated into validation/verification by independent VVBs, with PFR templates available in the document library. Failure to mitigate risks results in suspension or termination of credit issuance, ensuring accountability.

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

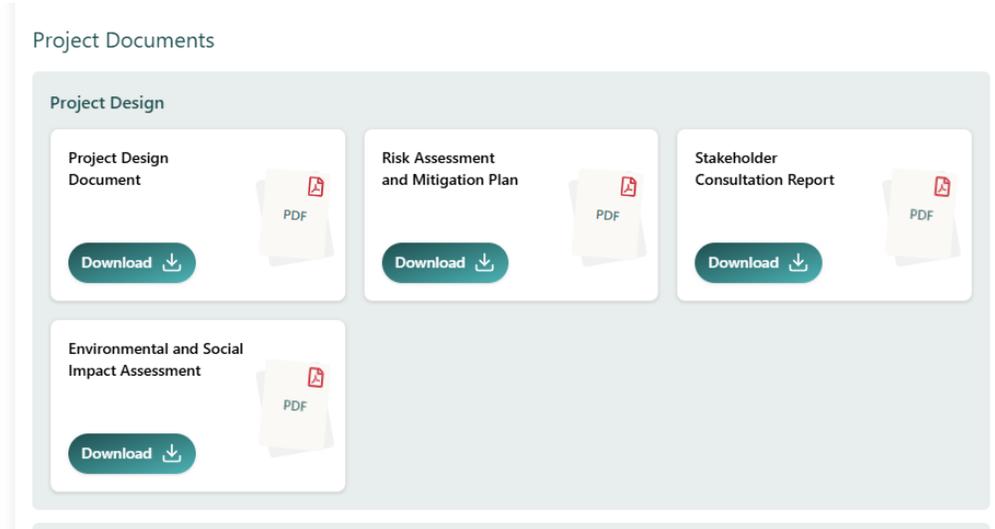
Yes, Sections 3.10 (“Environmental and Social Safeguards”) of the [Planet First Registry Standard \(PFPR004\)](#) and [PFPR004 Environmental and Social Policy V1.0](#) set out the safeguards in place to address social risks.

Project Proponents of CO2 removal/reduction activities must clearly state in their [Project Design Document \(PDD\)](#) the approaches to ensure compliance with all applicable national, local, and international laws on human rights, labour standards, and community protections. Proponents are required to conduct comprehensive [Environmental and Social Impact Assessments \(ESIA\)](#) identifying potential social impacts of implementing the project, such as on indigenous rights, labour conditions, health/safety, displacement and discrimination.

Section 3.10 of The Planet First Registry Standard details all the requirements, for example, adherence to the International Bill of Human Rights, protection of indigenous peoples and local communities and broader social safeguards these are integrated into validation/verification by independent VVBs. Failure to mitigate risks results in suspension or termination of credit issuance, ensuring accountability.

c) Are these safeguards publicly disclosed?

Yes, the Planet First Registry publicly discloses this information in the PDD, [Section 5 “safeguarding” of the PDD template](#) for the relevant projects registered from 2026 or discloses on the Planet First Registry Website under the project documentation for projects registered prior to 2026, labelled the Environmental and Social Impact Assessment alongside other relevant documentation for the specific project.



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

Evidence reflecting the current state of the programme and its documentation is presented above

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*)

Yes, the Planet First Registry does ensure that using the environmental and social safeguards system ensures that both elements of risk are identified. Once identified, PFR is required to produce an environmental and social impact report, under the established [Environmental and Social Impact Assessment Template](#). This template identifies, assesses and importantly manages the potential environmental and social risks associated with the proposed activity. A clear monitoring plan and mitigation measures are presented and implemented in the proposed project activity to address these risks. [Here](#) is an example of an ESIA assessment.

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

Evidence reflecting the current state of the programme and its documentation is presented above

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) Yes, Planet First Registry publicly discloses the institutions, processes, and procedures used to implement, monitor, and enforce E&S safeguards. According to [The Standard Section 3.10 “Environmental and Social Safeguards”](#) outlining “all projects must undertake a risk assessment to measure and mitigate their environmental and social impact” alongside responsibility to implement “appropriate mitigation measures”. Section 3.10.18 specifically requires programmes to treat the environmental and social impact “as a continuous process throughout the entire project lifecycle, with periodic updates as necessary” Finally, under section 3.10.19 “all assessments and mitigation strategies must be incorporated into the documentation”.
- b) Yes, this is all publicly outlined and available under Section 3.10 of The Planet First Registry Standard “Environmental and Social Safeguards”.

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

Evidence reflecting the current state of the programme and its documentation is presented above

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:

Yes, The Planet First Registry has clear procedures in place to ensure that mitigation activities comply with all applicable legal and regulatory obligations. As outlined in [section 3.10.3 of The Planet First Registry Standard](#), all suppliers must adhere to national and local laws, regulations, and relevant international conventions. To ensure this, Planet First Registry requires thorough documentation of [environmental and social impacts \(section 3.10.14\)](#), which must include evidence of legal compliance. This may take the form of Environmental and Social Monitoring Plans, permits, or other relevant instruments, as specified in section 3.10.15 and the Environmental and Social Impact Assessment Template. These requirements are integral to our due diligence framework and help ensure that all mitigation activities are fully aligned with local, provincial, national and international laws.

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

Evidence reflecting the current state of the programme and its documentation is presented above

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:

Yes, Planet First Registry does use sustainable development criteria through requirements for positive SDG impacts in [Section 3.12 of the Planet First Registry Standard](#)

These are integrated into the certification process: projects submit SDG impact estimates during the [PFPR002 Certification Process](#) and renewals require updated estimates. Evidence supports VVB assessments, ensuring SDG contributions are documented and verified before credit issuance. Additionally, qualitative and quantitative evidence of positive SDG impacts must be provided using the [Planet First SDG reporting/indicator tool](#), for review by the VVB and Registry.

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

Evidence reflecting the current state of the programme and its documentation is presented above

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

N/A

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

Yes, The Planet First Registry (PFR) has programme-level requirements that are publicly disclosed and that require mitigation activities to identify and report sustainable development indicators, including indicators that enumerate relevant Sustainable Development Goals (SDGs), and, where applicable, include indicators that are publicly specified by the host country.

[Section 3.12 of The Planet First Registry Standard](#) requires projects to describe and evidence positive SDG impacts. The Standard specifies that information on how the mitigation activity aligns with the SDG objectives of the host country should be included, which provides the mechanism for reflecting host-

country SDG priorities and any publicly specified national indicators in the project’s selected sustainable development indicators.

To operationalise and standardise this requirement, PFR uses a project-level [SDG Contributions Reporting Tool](#) that functions as the programme’s menu/list format for sustainable development indicators: projects select the SDG targets and indicators (or defined project-specific indicators where an official SDG indicator is not applicable), and explicitly instructs alignment “with host country SDG objectives and national development plans” for publicly specified indicators where applicable. This tool ensures that projects quantify their SD contributions for the reporting period and over the project lifetime, and cross-reference supporting evidence.

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

Evidence reflecting the current state of the programme and its documentation is presented above

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

N/A

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

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

Yes. Planet First Registry procedures require all activities to report sustainable development contributions/co-benefits using the programme’s SDG indicator menu and reporting tool, consistent with The [Standard Section 3.12.4](#) (Positive SDG Impacts) directly addresses this: “Only project activities that adhere to the [Planet First Registry SDG Reporting Tool](#) may be identified or labelled as CORSIA eligible emissions units in the registry”.

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

Evidence reflecting the current state of the programme and its documentation is presented above

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

N/A

Q19. Does the programme publicly disclose any provisions for monitoring, reporting and verification in relation to these criteria? (<i>Paragraph 2.10</i>)	<input checked="" type="checkbox"/> YES
--	---

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

Yes, the Planet First Registry publicly discloses programme provisions for monitoring, reporting and verification (MRV) in relation to its sustainability criteria, including Environmental and Social Safeguards and Sustainable Development (SDG) contributions.

Projects are required to monitor performance and submit Monitoring Reports (at least once in the five-year certification cycle). These Monitoring Reports cover the relevant Monitoring Period and for SDG-related criteria, must include documentation of stakeholder feedback during the monitoring period (the Standard requires that “all ongoing feedback-based exchanges with stakeholders must be documented in the Project Monitoring Report”). In addition, the Standard requires comprehensive documentation of environmental and social impacts and associated mitigation measures (via ESIA and Monitoring Plans), and it treats the environmental and social impact assessment (ESIA) as a continuous process across the project lifecycle with periodic updates, which supports ongoing reporting of safeguards performance over time.

For SDG criteria specifically, projects must provide qualitative and quantitative evidence of positive SDG impacts using the mandatory Planet First Registry [SDG reporting/indicator tool](#), which forms the disclosed provisions for sustainability-related reporting. The Standard also states that “all monitoring reports must be made publicly available through the Registry” and “The environmental and social impact assessments must be treated as a continuous process throughout the entire project lifecycle, with periodic updates as necessary”. These safeguards reinforce that projects continuously monitor and address sustainable development aspects throughout their lifecycle.

Verification is performed by an approved independent Validation and Verification Body (VVB), which assesses Monitoring Reports and supporting evidence to produce a verification report for each project. The Standard states that validation and verification reports should be made available to the public and sets minimum public content requirements that include “details of how the project is monitored” and “details on the environmental and social safeguards in place.” Planet First Registry provides public access to VVB statements, VVB reports and PDDs, supporting transparency of MRV for these criteria.

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

Evidence reflecting the current state of the programme and its documentation is presented in the [Document Library on the Planet First Registry Website](#)

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

N/A

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

Criterion: Are quantified, monitored, reported, and verified

Q1. Are procedures in place to ensure... (<i>Paragraph 3.3</i>)	
a) ...that emissions units are based on accurate measurements and valid quantification methods/protocols?	<input checked="" type="checkbox"/> YES
b) ...that emission reductions are measured, calculated and reported in a transparent manner?	<input checked="" type="checkbox"/> YES
c) ...that monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at <i>specified intervals</i> throughout the duration of the crediting period?	<input checked="" type="checkbox"/> YES
d) ...that mitigation is measured and verified by an accredited and independent third-party verification entity?	<input checked="" type="checkbox"/> YES

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

- a) Yes, The Planet First Registry Standard requires emission units to be quantified using approved methodologies that set out the procedures for determining the baseline scenario, and the procedures for the monitoring and measurement of the appropriate data and parameters for a given project activity, including a full and transparent estimation of uncertainty. [Outlined in Section 3.2.3 in The Standard](#) methodology requirements must adhere with ISO 14064-2:2019 guidelines on how to quantify, monitor, and report greenhouse gas (GHG) emission reductions.
- b) All projects must transparently report on all aspects of quantified emission reductions in the publicly available Project Design Document (PDD) and Monitoring Reports. Emission units are transparently checked through independent and approved VVBs, and units are only issued after successful Validation and Verification. This process is outlined publicly in [Section 2.2.and 2.3 of The Standard](#). Once emission reductions are measured, calculated and validated/verified, these results are published in validation/verification reports, Monitoring reports and Project Design Documents that are all publicly available on the Planet First Registry Website.
- c) Yes. While Planet First Registry requires projects to monitor, measure, and report activities and resulting GHG emission reductions or removals, intervals are specified within individual methodologies and Project Design Documents (PDDs). This accommodates variability in project activities, sizes, and reductions/removals, which may affect third-party verification frequency. Importantly, each methodology defines monitoring intervals, and projects must comply. [The Standard Section 2.3](#) requires projects to submit a “Monitoring Report a least once in the five years certification, with the first verification within two years of implementation”, for credit issuance and requires independent validation and verification bodies to verify the monitoring, measuring and reporting of the resulting mitigation before credit issuance.

- d) Yes, as outlined above mitigation is measured and verified by accredited and independent third party validation and verification bodies as outlined in [Section 5 of The Standard “Validation and Verification Bodies”](#) and in [Section 2.4 “Credit are only issued after verification by an independent VVB, ensuring credibility”](#). Planet First Registry also makes the list of approved Validation and Verification Bodies publicly available via the Planet First Registry Document Library.

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

Evidence reflecting the current state of the programme and its documentation is presented above

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... (Paragraph 2.6)	
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) Yes, the programme has in place procedures for the accreditation of both validators and verifiers in the publicly available [VVB Policy PFP003](#). This outlines that VVBs must demonstrate accreditation through one of the following:
- Accreditation from an International Accreditation Forum (IAF) member, adhering to ISO 14065 or other relevant ISO standards, such as ISO 14034, ISO 17020, and ISO 17029.
 - Accreditation from a relevant governmental or intergovernmental regulatory body.
 - Accreditation from the United Nations UNFCCC CDM Executive Board.
 - Demonstrated compliance with all required verification needs and competencies needed for the project's protocol, in line with the guidelines of ISO 19011 or other relevant standards.
 - Accreditation from a national or international emission allowance/reduction program.
 - Another relevant accreditation system.
- b) The accreditation of Verifiers follows the same principles as listed out in the answer and evidence provided above.
- c) The [VVB Policy PFP003](#) and other key documents with validation and verification procedures are made publicly available [here](#) under the Document Library of the Planet First Registry Website.

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

Evidence reflecting the current state of the programme and its documentation is presented above

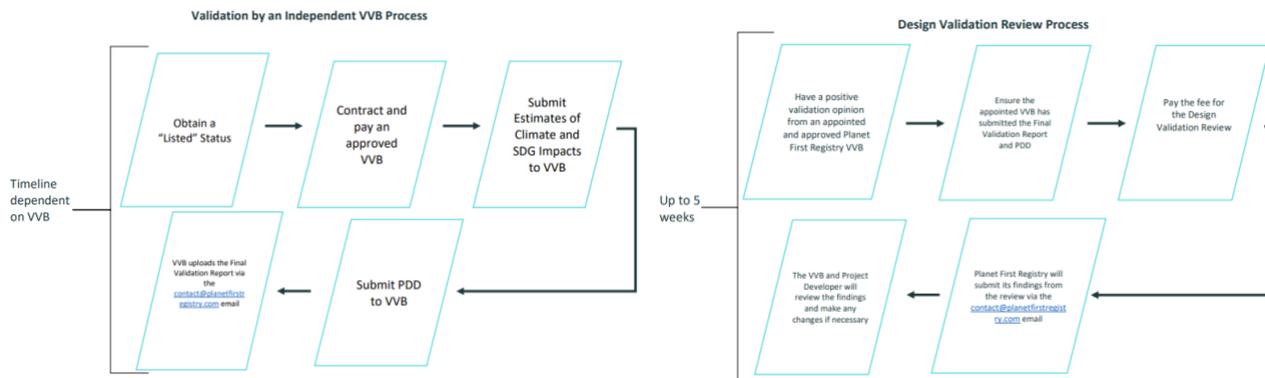
B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

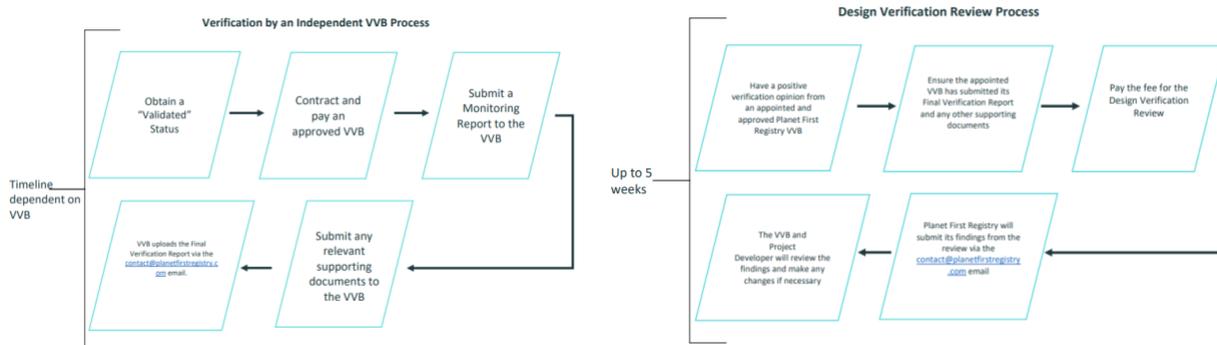
Q3. Does the Programme have in place standards and procedures for... (Paragraph 2.6)	
a) ...the validation of activities?	<input checked="" type="checkbox"/> YES
b) ...the verification of emissions reductions and/or removals?	<input checked="" type="checkbox"/> YES
c) Are these standards, procedures 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) Yes, planet First Registry has in place standards and procedures for the validation of activities. The validation of project activities is required under [Section 2.2 of The Planet First Registry Standard](#), which states that Project Design Documents (PDD) must undergo Design Validation by an approved third-party Validation and Verification Body before a project can be certified. [The Certification Process \(PFPR002\)](#) outlines the standards and procedures for the Validation by an independent and approved VVB. To ensure the highest standard of validation, Planet First Registry also conducts a Design validation Review, “this is a quality and document check after positive validation by a VVB.” Both procedures are illustrated below:



b) Yes, the programme has in place requirements and procedures for the verification of activities regulated under [Section 2.3 of The Planet First Registry Standard](#), which states that projects must undergo Verification within prescribed time frames and that Verification must be performed by an approved Validation and Verification Body. Further detail behind the standards and procedures in place for the verification of emission reductions and/or removals are outlined in [Section 6 of the Certification Process](#). This process outlines the standards and procedures for the Verification by an independent and approved VVB. To ensure the highest standard of Verification, Planet First Registry also conducts a Design Verification Review, “This is a quality and document check after positive Verification by a VVB.” Both procedures are illustrated below:



c) Yes, all the standards and procedures and requirements surrounding the validation of activities and verification of emissions reductions and/or removals are publicly available via the mentioned evidence (The Standard and Certification Process) and visible [here](#) on the Document Library on The Planet First Registry Website.

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

Evidence reflecting the current state of the programme and its documentation is presented 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) Yes, procedures are in place to ensure that Validation occurs prior to Verification. This is outlined in [The Certification Process PFPR002](#) under Section 6, Verification by an Independent VVB, whereby the Planet First Registry requires projects to have a “Validated” status before commencing the Verification process. This is further reinforced in [The Standard Section 2.2.4](#) “If successful this allows the project to have a ‘Validated’ status, allowing progression to verification”.

- b) Planet First Registry has procedures in place to ensure that validation assesses a proposed mitigation activity against the Planet First Registry Standard and the applicable methodology, including the activity's projected mitigation results.

Per the Planet First Registry Standard Section 2.2, validation is conducted by an independent, Planet First Registry approved Validation and Verification Body (VVB), and the VVB assesses the PDD, the monitoring plan, and the projected emissions reductions/removals, before submitting a Final Validation Report.

As Per the Standard Section 5.4 (Reporting Requirements), the VVB must produce

- A brief statement that includes the vintage, the specific methodology used, and the total amount of carbon removed or avoided, and
- A final report that includes all findings (material and non-material).

The Standard Section 5.4.4 further requires that “these validation and verification reports should be made available to the public,” and it specifies the minimum information that must be included, at a minimum (among other items) in a publicly available validation report:

- Details of the VVB: confirmation of team competence and a KYC declaration and an assurance opinion on whether the project meets Planet First Standard requirements.
- The entity legally responsible for the activity, and a clear description of the CO₂e removal/reduction activity (including the method used and a unique identifier for the facility).
- Details of how the project is monitored (linking the proposed activity to how mitigation outcomes will be measured and checked).
- The boundary of the activity (including its lifecycle boundary), and how the baseline for the project was determined (which underpins the ex-ante mitigation quantification).
- An additionality assessment, that details on environmental and social safeguards
- A description of the validation process itself (including any site-visit information, if applicable) and how any previous VVB findings were resolved.

In addition, The Standard Section 8.1.1 (Programme Documents) states that the Registry provides public access to “VVB statements, VVB reports, consultations, registrations, and PDDs,” providing a public record of the proposed activity, its projected mitigation results as set out in project documentation and the VVB's validation conclusions.

Finally, the Standard's quantification requirements establish how “mitigation results” are defined and assessed as net outcomes: The Standard Section 3.7.3 states that net CO₂ reduction volume is calculated by subtracting project emissions and leakage emissions from baseline emissions, and The Standard Section 3.8 requires leakage to be identified, avoided/minimised/mitigated where possible, and any remaining leakage to be quantified robustly and conservatively.

The Standard also requires conservative treatment of uncertainty (Section 3.9) and includes permanence /reversal risk provisions (Section 3.13), which together frame how likely mitigation results are estimated and presented, ensuring no overstatement.

c) Results of this Validation procedure are made public on [The Planet First Registry Website](#) as illustrated below “CNC Validation Report”:

Project Documents

The screenshot displays a 'Project Documents' section with three main categories: General, Project Design, and Validation and Verification. Each category contains document cards with titles, PDF icons, and 'Download' buttons.

- General:** CNC001 Monitoring Report (PDF)
- Project Design:**
 - Project Design Document - CNC001 (PDF)
 - Environmental and Social Impact Assessment (PDF)
 - Risk Assessment and Mitigation Plan (PDF)
 - Consultation Report (PDF)
- Validation and Verification:**
 - CNC Validation Report (PDF)
 - CNC Verification Report (PDF)

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

Evidence reflecting the current state of the programme and its documentation is presented above

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

N/A

Q5. Does the Programme have procedures in place to...	
a) ...to ensure that <i>ex-post</i> verification of mitigation is required in advance of issuance of emissions units? (<i>Paragraph 3.3</i>)	<input checked="" type="checkbox"/> YES
b) ...or, to transparently identify units that are issued <i>ex ante</i> and thus ineligible for use in the CORSIA? (<i>Paragraph 3.3.5</i>)	<input checked="" type="checkbox"/> YES

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

- a) Yes, The Planet First Registry Standard states that credits are issued only after verification by an independent VVB and explicitly distinguishes ex-post credits as “issued only after verification” (Section 6.14.5). The Standard also requires submission of a Monitoring Report and issuance “corresponding to the verified volume” and this is “as documented in the VVB Report and Design Verification Review,” which reinforces that issuance of Planet First Units is based on verified, historical performance rather than ex-ante emission reductions.
- b) Yes, where ex-ante credits exist, the Standard requires they are only in provisional form and “flagged distinctly in the registry,” cannot be retired, and cannot be used for offsetting. [The Standard](#) explicitly contrasts this with ex-post credits, which “are issued only after verification,” so ex-ante units are transparently identifiable as ineligible for CORSIA use. The Standard also requires each credit to have a “Credit Status” and a publicly accessible record (including ownership history), supporting transparent identification in the registry.

Below shows evidence by which The Planet First Registry transparently identifies “forward” ex ante credits and publicly discloses this in [Section 6.14.5 of The Planet First Registry Standard](#)

Section 6.14.6 Blockchain NFT Lifecycle:

Every carbon credit NFT undergoes state changes. These state changes are instantly reflected on PFR as is shown below:

1. Forward - Representing future delivery, enabling forward contracts and pre-financing.
2. Approved- Data has been provided to show that 1tco2e has been saved.
3. Issued- Verified and active, available for trading, retirement and ownership transfer.
4. Burnt (Retired)- Permanently removed from circulation, proving climate impact with public on-chain evidence.

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

Planet First Registry issues carbon credits backed by scientifically robust methodologies that ensure real, measurable, and permanent carbon reductions and removals. Every credit represents verified CO₂ removed or reduced from the atmosphere and securely recorded on the blockchain, ensuring full transparency and alignment with the **Planet First Registry Standard**.

Total Credits: 1,887,284
 Total Available Credits: 1,743,129
 Total Issued: 230,392
 Total Retired: 11,912

Credits Summary Filter

Status: Issued (selected)

Options: Forward, Approved, Issued (checked), Retired, Cancelled

Choose Developer: [Dropdown]

Vintage Year: Choose vintage year [Dropdown]

Buttons: Apply Filter (checked), Clear Filter

Credits Summary

Forward | Approved | Issued | Retired | Cancelled | Download Retired

#	Vintage Year	Unit Type	Project Name	Methodology	Developer	Owner	Status
1	2032	-	RCF001	Reduced Carbon Fuel	SSSI	SSSI	Forward
2	2032	-	CNC001	Plastics Recycling	CNC Recycling	CNC Recycling	Forward

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

Criterion: Offset credit issuance and retirement procedures

Q6. Does the Programme have procedures in place defining how offset credits are... (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
a. Are these procedures publicly disclosed?	<input checked="" type="checkbox"/> YES

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

- a) For issuance, [the Standard Sections 2.4 and 6.13](#) explains that credits are only created “upon successful verification, Planet First Registry Verified Credits are issued, each representing one metric tonne of CO₂ removed or prevented. Credits are only issued after verification by an independent VVB, ensuring credibility”. The verification procedure is outlined in the [Certification Process](#) and once verification has been completed by an approved VVB, Planet First Registry also conducts its own Design Verification Review prior to Planet First Registry credits being deemed issued. Section 6.14 of the Standard outlines further key rules surrounding credit issuance:
- Issuance Triggers
 - Credit Data
 - Ex- Ante vs Ex-Post

- Blockchain NFT Lifecycle

Whilst section [6.15 of the Standard](#) outlines the procedures involved in the delivery of credits post issuance.

- b) Yes, the Planet First Registry has procedures in place defining how offset credits are retired/cancelled. [The Standard Section 2.5](#) briefly outlines that once credits are retired, they are “permanently removed from circulation” Whilst the Planet First Registry “publicly records the beneficiary, purpose, and date of retirement, ensuring transparency.” Section 6.16 goes into more depth and detail surrounding credit retirement, publicly detailing the retirement procedure and the rules surrounding retirement:
- A credit may be retired only once.
 - There is no restriction on the number of credits that may be retired at any given time, provided the retiring entity holds sufficient credits.
 - The beneficiary of a retired credit is the entity on whose behalf the credit was retired. This information is publicly disclosed at discretion of beneficiary.
 - Beneficiaries may either be the Credit Account Holder or another designated organisation.
 - While the owner of an active (unretired) credit may market its ownership and the possibility of future retirement, only the Beneficiary of a Retired Credit may claim its associated environmental benefits.
 - Retirement Certificates serve as verifiable proof of credit retirement and are issued upon the completion of the retirement process. Each certificate corresponds to one or more retired credits and details the link between the retired credits and their underlying removal or reduction projects.

“Cancellation” / “withdrawal”

As noted in section [6.17 of The Standard](#), Planet First Registry retains the authority to withdraw (cancel) credits to maintain the credibility and accuracy of the registry, including where there are errors in issuance/processing, a breach of the Planet First Standard, or adjustments required due to CO₂ removal or reduction reversals. The Standard states that credits have an “Issued” status when issued, a “Retired” status once retired, and that if a credit is revoked due to over issuance errors or CO₂ removal reversals its status changes to “Cancelled.” The Standard further describes that a Buffer Pool of credits is used to compensate credits in the event of a reversal or issuance error (i.e., as a safeguard mechanism rather than a retirement action).

- c) Planet First Registry does not apply a programme-level “discounting” or haircut factor to issued credits (i.e., the Standard does not define any rule that reduces the fungibility or face value of a credit after issuance. Under the Planet First Registry, credits are issued as whole units and tracked with clear status changes (e.g., Issued, Retired, Cancelled), with each issued credit remaining a discrete unit in the Registry rather than being “discounted”.

Where conservativeness or risk management is needed, Planet First Registry applies this through issuance/quantification requirements and structural integrity measures such as the Buffer Pool (i.e., reserving a portion of credits at defined buffer allocation rates to address reversal/issuance risks) rather than by discounting already-issued credits.

If credits must be corrected after issuance, the Standard provides for withdrawal (e.g., in cases of issuance/processing errors, breach of the Standard, or reversals) and for cancellation via the credit status change to “Cancelled,” which is distinct from discounting.

These procedures are publicly disclosed in the Planet First Registry Standard (PFPR004), including Sections 6.14 (Credit Issuance and status), 6.17 (Carbon Credit Withdrawal), and 6.18 (Buffer Pool).

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

The screenshot displays a table of credits with the following data:

#	Vintage Year	Project Name	Methodology	Developer	Owner	Status	Credits
7	2030	LIB001	LIBS metal recycling	H. Ripley & Co	UG GROUP	Forward	5,000 CPC
8	2030	LIB001	LIBS metal recycling	H. Ripley & Co	H. Ripley & Co	Forward	45,277 CPC
9	2030	CNC001	Plastics Recycling	CNC Recycling	CNC Recycling	Forward	2,166 CPC
10	2029	RCF001	Reduced Carbon Fuel	SSSI	SSSI	Forward	55,430 CPC

Below the table is a section titled "Buffer Pool" with a description: "A buffer pool acts as a safeguard to ensure the integrity of credits as well as providing a mechanism against reversals or losses of carbon credit stocks. Planet First Registry will allocate a Buffer Pool of credits for each Project Proponent, which will be used to cancel credits in the event of a reversal or issuance error. Upon validation of a removal or reduction, credits will be reserved in the Planet First Buffer Pool, adhering to the Buffer Allocation Rates. The Buffer Pool can be up to 20% of the total verified or issued credits with records indicating credits released upon delivery. Risk assessments must be conducted to classify the likelihood of reversal, thereby determining the necessary Buffer Allocation Rate. Each project must conduct a risk assessment in compliance with the relevant methodology. Findings from this assessment will inform the level of reversal risk and the appropriate Buffer Allocation Rate."

Below the Buffer Pool section is a "Credit Status Key" with the following definitions:

- Forward - Carbon has not yet been saved.
- Approved - Data has been provided to show that 1 tCO₂e has been saved.
- Issued - Validation and verification has been received resulting in credit issuance.
- Retired - Credit has been retired against a beneficiary's carbon accounting and a retirement certificate has been issued.
- Cancelled - Credit has been removed from circulation as a result of an issuance error.

The footer of the screenshot includes the Planet First Registry logo, a copyright notice for 2026, and a link to Terms & Conditions.

The screenshot shows the Planet First Registry dashboard with a "Credits Summary" table and a "Credits Summary Filter" overlay. The dashboard includes the following statistics:

- Total Credits: 1,887,284
- Total Available Credits: 1,743,129
- Total Issued: 230,392
- Total Retired: 11,910

The "Credits Summary" table has the following data:

#	Vintage Year	Project Name	Methodology	Developer	Owner	Status
1	2032	RCF001	Reduced Carbon Fuel	SSSI	SSSI	Forward
2	2032	CNC001	Plastics Recycling	CNC Recycling	CNC Recycling	Forward
3	2032	CNC001	Plastics Recycling	CNC Recycling	UG GROUP	Forward
4	2031	RCF001	Reduced Carbon Fuel	SSSI	SSSI	Forward
5	2031	CNC001	Plastics Recycling	CNC Recycling	CNC Recycling	Forward
6	2030	RCF001	Reduced Carbon Fuel	SSSI	SSSI	Forward

The "Credits Summary Filter" overlay includes the following options:

- Status: Forward (selected), Approved, Issued, Retired, Cancelled
- Choose Developer: [Dropdown]
- Vintage Year: [Dropdown]
- Choose vintage year: [Dropdown]
- Buttons: Apply Filter, Clear Filter

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? (Paragraph 2.4.2) YES

Provide web link(s) to the programme registry(ies) and indicate whether the registry is administered by the programme or outsourced to a third party (*Paragraph 2.4.2*):

Yes, Planet First utilises an electronic registry and is publicly accessible via the link: <https://planetfirstregistry.com/>.

The registry is administered directly by Planet First Registry. It is not outsourced to a third party. Planet First Registry staff and the programme maintain and operate the full registry infrastructure, including account registration, credit issuance, retirement, exclusivity monitoring, and transparency functions, etc.

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

Evidence reflecting the current state of the programme and its documentation is presented above

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) Yes, The Planet First Registry has the capability to identify, on all account types, each ICAO-eligible Planet First Unit (PFU) with a label "CORSIA" as defined in [Article 6 & CORSIA Procedures](#) (PFPR005). Evidence for this is also included in the screenshot below under "Unit Type".
- b) Yes, each Planet First Registry credit is issued to an approved Account Holder's Registry Account, and each credit has a publicly accessible record that includes its ownership history (past and present owners) and transfer timestamps, linked to a unique serial number. The Standard also states that issuance and retirement information (including beneficiary information, vintage and project) is publicly available on the [Planet First Registry Website](#).

- c) Yes, The Standard specifies that every credit’s publicly accessible record details its ownership history from initial issuance through transfers/deliveries to retirement (and cancellation/withdrawal where applicable), and subsequent transfers are recorded and reflected in the credit’s public transaction history.

Transfers are conducted via the VCM service provider (Carbon Plant), and the Standard describes a blockchain “NFT lifecycle” where each credit is minted as a unique NFT and lifecycle state changes include “Issued” and “Burnt Retired,” with retirement described as permanent removal from circulation and “public on-chain evidence”.

- d) Yes, The Planet First Registry assigns and displays a status for every credit so that users can clearly see whether a unit is forward, approved, issued, retired, or cancelled outlined visibly on the [Planet First registry webpage](#) and in [Section 6.14- 6.17 of The Standard](#).

Planet First Registry
 Planet First Registry issues carbon credits backed by scientifically robust methodologies that ensure real, measurable, and permanent carbon reductions and removals. Every credit represents verified CO₂ removed or reduced from the atmosphere and securely recorded on the blockchain, ensuring full transparency and alignment with the **Planet First Registry Standard**.

Total Credits: 1,887,284
 Total Available Credits: 1,743,129
 Total Issued: 230,392
 Total Retired: 11,912

Credits Summary Filter

Status: Issued (selected)

Forward
 Approved
 Issued ✓
 Retired
 Cancelled

Choose Developer
 Vintage Year: Choose vintage year

Apply Filter
 Clear Filter

Credits Summary

Forward Approved Issued Retired Cancelled Download Retired

#	Vintage Year	Unit Type	Project Name	Methodology	Developer	Owner	Status
1	2032	-	RCF001	Reduced Carbon Fuel	SSSI	SSSI	Forward
2	2032	-	CNC001	Plastics Recycling	CNC Recycling	CNC Recycling	Forward

- e) Yes, The Planet First Registry has in place procedures where units are identified with serial numbers according to [Section 6.14.3 of The Standard](#) specifying the full list of attributes that the Registry attaches to each credit:

- Unique Serial Number
- Durability
- Issuance Date
- Project Name
- Project Proponent

Project Location
 Country of CO2 removal or reduction
 Ownership history, including all past and present owners, along with transfer timestamps
 Date of Retirement (if applicable)
 Retirement Beneficiary (if applicable)
 Credit Status
 Sector of the Project
 CO2 removal or reduction methodology
 Additional relevant details

The screenshot displays the 'Carbon Credit List' interface. At the top, project details are shown in a form-like layout:

- Project Name: LIB001
- Methodology Name: LIBS metal recycling
- Vintage Year: 2025
- Unit Type: -
- Country: United Kingdom
- Status: Issued (with a checkmark icon)

Below the details is a search bar labeled 'Search Credit Number' with a magnifying glass icon. Underneath is a table listing individual units:

#	Credit Number	Vintage Year	Unit Type	Developer	Organization	Status	Buffer Credit
1	#285222	2025	-	H. Ripley & Co	Ripley Property Holdings Ltd	Issued (with checkmark)	No
2	#285227	2025	-	H. Ripley & Co	Ripley Property Holdings Ltd	Issued (with checkmark)	No
3	#284822	2025	-	H. Ripley & Co	Ripley Property Holdings Ltd	Issued (with checkmark)	No
4	#285192	2025	-	H. Ripley & Co	Ripley Property Holdings Ltd	Issued (with checkmark)	No
5	#285244	2025	-	H. Ripley & Co	Ripley Property Holdings Ltd	Issued (with checkmark)	No
6	#285173	2025	-	H. Ripley & Co	Ripley Property Holdings Ltd	Issued (with checkmark)	No
7	#285116	2025	-	H. Ripley & Co	Ripley Property Holdings Ltd	Issued (with checkmark)	No

The screenshot from the Planet First Registry shows the unique serial numbers assigned to issued units.

- f) Yes, The Planet First Registry has in place procedures where units are identified via serialization or on a public platform, each Unique’s unit country and sector of origin, vintage, and original (and if relevant, revised) project registration date as listed above in [Section 6.14.3 of The Standard](#) specifying the full list of attributes that the Registry attaches to each unique PFR unit.

Developers

Developers are organizations dedicated to delivering high-quality carbon reduction and removal projects. Through advanced methodologies and trusted verification, Planet First Registry empowers developers to scale impact and contribute to the future of a carbon-neutral economy benefits.

Search by developer name



Developers List

#	Developer	Industry Type	Country	Status	Total Credits
1	SSSI	Waste handling and disposal	United Kingdom	Active	993,502 CPC
2	H. Ripley & Co	Waste handling and disposal	United Kingdom	Active	554,447 CPC
3	Opes MRF 2013 Ltd	Transport and Carbon Capture and Storage	United Kingdom	Active	210,630 CPC
4	ERI Ltd	Energy Efficiency - Reduction of the production of portland cement	United Kingdom	Active	103,584 CPC
5	CNC Recycling	Waste handling and disposal	United Kingdom	Active	26,768 CPC
6	Carbon3.ai	Renewable Energy	United Kingdom	Active	0 CPC

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Previous 1 Next

Projects

#	Project Name	Country	Status	Total Credits	Buffer Credits	Creation Date
1	LIB001	United Kingdom	Active	552,800 CPC	31,524 CPC	05 Aug, 2025 04:30 AM

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Previous 1 Next

Credits Summary

#	Vintage Year	Unit Type	Project Name	Methodology	Developer	Organization	Status	Total Credits
1	2030	-	LIB001	LIBS metal recycling	H. Ripley & Co	UG GROUP	Forward	5,000 CPC
2	2030	-	LIB001	LIBS metal recycling	H. Ripley & Co	H. Ripley & Co	Forward	45,277 CPC
3	2029	-	LIB001	LIBS metal recycling	H. Ripley & Co	H. Ripley & Co	Forward	55,280 CPC
4	2028	-	LIB001	LIBS metal recycling	H. Ripley & Co	H. Ripley & Co	Forward	55,280 CPC
5	2027	-	LIB001	LIBS metal recycling	H. Ripley & Co	H. Ripley & Co	Forward	55,280 CPC
6	2026	-	LIB001	LIBS metal recycling	H. Ripley & Co	H. Ripley & Co	Forward	60,280 CPC
7	2025	-	LIB001	LIBS metal recycling	H. Ripley & Co	Ripley Property Holdings Ltd	Issued	16,431 CPC
8	2025	-	LIB001	LIBS metal recycling	H. Ripley & Co	H. Ripley & Co	Forward	12,328 CPC
9	2025	-	LIB001	LIBS metal recycling	H. Ripley & Co	UG GROUP	Forward	5,000 CPC
10	2024	-	LIB001	LIBS metal recycling	H. Ripley & Co	UG GROUP	Cancelled	1,647 CPC

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Previous 1 2 Next

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

Evidence reflecting the current state of the programme and its documentation is presented above

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) Yes, the Programme has provisions in place ensuring the screening of requests for registry accounts. The required steps and documentation required to open a Planet First Registry account are noted in section 2 of the standard and section 2 of the KYC policy. The screening of access to registry accounts is done with strict access control. Know Your Customer (KYC) checks are “mandatory for all account holders using the Planet First Registry”. This is outlined in the [KYC Policy with](#) further requirements listed out in [Section 6.7 KYC Requirements in the Standard](#).

Additionally, Section 6.8, Verification and Screening, outlines the key points such as:

- Screens against FATF high risk-jurisdictions, government watchlists, UN sanctions, block new accounts or close existing ones if flagged
- Use external databases for sanctions/restrictions assessment
- Evaluate business nature/legitimacy
- Requires formal registry approval post-screening.

Importantly, “KYC records will be retained for at least five years from the date of the Account Holder’s most recent transaction” to enable ongoing monitoring, audits, investigations into suspicious activity, and compliance with UK anti-money laundering best practices.

- b) As shown in the [KYC policy](#) Accounts are restricted to registered businesses which meet the KYC requirements, authorized individuals may hold/operate accounts on behalf of verified companies. Importantly, despite the type of account holder, KYC checks are “mandatory for all account holders using the Planet First Registry”. Requirements are listed in [Section 6.7 of the Standard](#) and the information collected is listed out in the KYC Policy:

- The full legal Company name.

- The Company's registered address.
- The Company's registration number.
- The industry sector in which the company operates.
- For individuals acting on behalf of a company, their name, email, phone number, and position within the company must be provided.
- Individuals must provide proof of identity and authorisation, such as electronic authentication, a copy of a passport, driver's license, or national identity card. A letter of authorisation or power of attorney from the business granting the individual the right to act on its behalf should also be provided, unless it is stated in the business registration certificate.

Registry accounts are applicable and restricted to, as per the KYC Policy:

- registered businesses (legal entities) and;
- individuals acting on behalf of a registered business (authorised representatives).

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

All evidence reflecting the current state of the programme and its documentation is presented above

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

N/A

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

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

- a) Yes. The Planet First Registry has procedures in place to ensure a secure, reliable registry platform under the [Planet First Registry Standard](#). Section 6.2 governs access-control rules for account creation, including identity verification under the [KYC Policy](#). Section 6.7 sets out user access requirements and responsibilities. Section 6.11 requires authentication measures and system safeguards to protect registry data, and Section 6.12 requires the Registry Operator to maintain system integrity, prevent unauthorised access, and ensure secure handling of all credit data.

The Planet First Registry operates as a secure display layer, presenting verified data sourced from an underlying blockchain infrastructure operated by Carbon Plant. Critically, the Planet First Registry has read-only access to this blockchain. Registry data, including all credit issuances, transfers, and retirements, cannot be modified, deleted, or altered by any Planet First Registry administrator or user. Data integrity is therefore guaranteed at source by the immutable nature of the blockchain itself, rather than being solely dependent on application-level controls.

The registry operates under AWS's shared responsibility model, whereby AWS secures the underlying infrastructure to certified standards and Planet First maintains security controls at the application and data access layer. The registry's own application layer is secured through the following controls:

1. **Access control:** All user accounts are created subject to KYC-based identity verification. A lightweight role-based access control (RBAC) layer manages authenticated user sessions, and every request passes through application middleware that validates authorisation before execution.
 2. **Secure transport:** All communication with the registry is enforced over HTTPS/TLS, providing end-to-end encryption between clients and servers.
 3. **API security:** Access to all APIs is controlled via securely managed API keys, ensuring only authorised systems can interact with registry functions.
 4. **Origin and domain controls:** Strict CORS policies restrict API interactions to approved origins, preventing unauthorised browser-based access.
 5. **Network and infrastructure:** The application is hosted in a secured AWS cloud environment protected by firewalls, security groups, and network access controls. Inbound traffic is permitted only on application-specific ports, with all other ports blocked by default.
 6. **Database security:** MongoDB Atlas database access is restricted to trusted application and infrastructure IP addresses and is not directly exposed to the public internet.
- b) Yes. Compliance with the Planet First Registry's security provisions is maintained and evaluated through the following mechanisms:

Structural data integrity assurance.

Because the Planet First Registry holds read-only access to the underlying Carbon Plat blockchain, it has no technical ability to alter transaction records. This architectural separation means that the integrity of all credit data is independently verifiable by any party with access to the blockchain at any time, without reliance on Planet First's internal audit processes alone. This is a structural assurance rather than a procedural one, and it holds continuously rather than at scheduled intervals. Blockchain integrity monitoring is maintained at the infrastructure level by Carbon Plant, as the operator of the underlying ledger.

Infrastructure-level assurance.

The registry is hosted on AWS, which holds SOC 2 Type II, ISO/IEC 27001, and PCI-DSS certifications. These independently audited certifications require periodic renewal and provide ongoing third-party assurance of the security, availability, and confidentiality controls of the underlying hosting environment. The periodic renewal requirement means the hosting environment is kept current with recognised international security benchmarks as a matter of certification obligation rather than discretionary review.

Internal compliance review.

Security provisions, access controls, and system configurations are reviewed periodically and updated in accordance with industry best practice and emerging threat intelligence.

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

Evidence reflecting the current state of the programme and its documentation is presented above

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)*)

N/A, The Planet First Registry does have the capability to directly transfer units. However, the programme is not linked to any other registries.

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

Evidence reflecting the current state of the programme and its documentation is presented above

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)*)

N/A, the Planet First Registry is not linked to any other registries.

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

N/A

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

N/A

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

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

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

- a) Yes, The Planet First Registry calls cancelled units retired credits, these are publicly disclosed as retired units. [Under Section 2.5.1 of The Standard](#), retirement data is publicly accessible, and the registry publicly records the beneficiary, purpose and date of retirement. Each unit has a publicly accessible record (including serial number and a Credit Status field), and once a unit is retired its status is updated to ‘Retired’ on the Planet First Registry Website, enabling transparent identification of all retired units (including those retired in batches).

The screenshot shows the Planet First Registry website. At the top, there are four summary cards: Total Credits (1,887,284), Total Available Credits (1,743,129), Total Issued (230,392), and Total Retired (11,956). Below these is a 'Credits Summary' section with filters for Forward, Approved, Issued, Retired, and Cancelled. A 'Download' button is highlighted with a red box. The table below shows three retired units with columns for #, Vintage Year, Unit Type, Project Name, Methodology, Developer, Beneficiary, Status, and a download button for each row. The download buttons are also highlighted with a red box.

#	Vintage Year	Unit Type	Project Name	Methodology	Developer	Beneficiary	Status	Download
1	2023	-	CNC001	Plastics Recycling	CNC Recycling	UG World	Retired	16 CPC
2	2021	-	LIB001	LIBS metal recycling	H. Ripley & Co	DMC Global Partners	Retired	6,327 CPC
3	2021	-	LIB001	LIBS metal recycling	H. Ripley & Co	BHA Construction LTD	Retired	5,613 CPC

b/c/d) Yes, all information regarding PFR units and their cancellation is displayed in a machine-readable format such as XLS and CSV that is available on the Planet First registry homepage under the “Download” button at no cost and requiring no login credentials.

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

All evidence reflecting the current state of the programme and its documentation is presented above

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

N/A

<p>Q14. Does the machine-readable information on cancelled units contain discrete fields for each of the following, in respect of each batch of units (<i>please select</i>)? (<i>Paragraph 2.3.1</i>)</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Quantity of emission units cancelled <input checked="" type="checkbox"/> Start of serial numbers <input checked="" type="checkbox"/> End of serial numbers <input checked="" type="checkbox"/> Date of cancellation <input checked="" type="checkbox"/> Name of Programme (<i>if the Registry holds units from multiple Programmes</i>) <input checked="" type="checkbox"/> Unit type <input checked="" type="checkbox"/> Host country <input checked="" type="checkbox"/> Methodology¹⁴ <input checked="" type="checkbox"/> Start date of the activity's first crediting period <input checked="" type="checkbox"/> Vintage year of the unit or batch of units <input checked="" type="checkbox"/> CORSIA compliance period(s) for which each batch of units is eligible <input checked="" type="checkbox"/> Unique identifier of the registry account where the batch was cancelled <input checked="" type="checkbox"/> Beneficiary in whose name the unit was cancelled <input checked="" type="checkbox"/> Unique identifier of the registry account from which the cancellation was initiated (<i>if applicable</i>) 	<p><input checked="" type="checkbox"/> YES</p>
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¹⁴Methodology may also be described as a 'protocol' or 'framework'.

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*)

Planet First Registry has established qualification and quantification methodologies that define eligibility criteria, baseline setting, monitoring, reporting, and quantification approaches for credited activities. All approved methodologies and “in development” methodologies are publicly available through the Planet First Registry methodologies page, ensuring transparency and accessibility. [The PFPR001 Methodology Approval Process](#) requires scientific review, public consultation (30 days), feedback integration, VVB Validation and Verification and Advisory Board approval before finalisation.

Link to methodologies: [Planet First Registry- Methodologies](#)

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

Methodologies

Planet First Registry **methodologies** define the highest standards for measuring, reporting, and verifying carbon reduction and removal, ensuring every project delivers real, additional, and lasting impact. Built on the latest science and designed for flexibility, our modular approach empowers developers to align diverse technologies and processes within a unified, transparent framework.

Search by method name

Total Methodologies: 9

Total Developers: 6

Total Available Credits: 1,743,129

Total Retired: 11,956

Methodology List Filter

#	Methodology Name	Registry	Mechanism	Status
1	Displacement of Grid Electricity by Captive Landfill Gas Generation	Planet First	Reduction	Active
2	Plastics Recycling	CDM	Reduction	Active
3	Bio-CNG for Transport from Landfill Gas	CDM	Reduction	Active
4	Carbon Capture from Landfill Gas	Puro	Removal	Active
5	LIBS metal recycling	Planet First	Reduction	Active
6	Reduced Carbon Fuel (In Development)	Planet First	Reduction	Active
7	PFA recovery project (In Development)	Planet First	Reduction	Active

1 - 7 of 7 Previous 1 Next

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

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

N/A

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

Planet First Registry’s methodology development and revision process is set out publicly in the [Planet First Registry Standard \(PFPR004\), Section 3 “Methodology Requirement”](#) and the [PFPR001 Methodology Approval Process](#). These outline the 3 processes of Methodologies: development, revision to existing methodologies and adoption of external methodology. Methodologies under the Planet First Registry are reviewed every 5 years, or more frequently if necessary and importantly, all methodology development processes undergo a public consultation period of 30 days and review/approval from the advisory board chaired by Prof Andrew Barron. The guiding principles are introduced and outlined in The Planet First registry standard and expanded in greater detail in the [Methodology Approval Process](#). Below we summarise this process:

1. New methodologies

- a. A Proposal for a new methodology is submitted by Planet First Registry staff or the Advisory Board, drafted after scientific review, refined with a stakeholder working group, then released for public consultation. This consultation feedback is addressed and published on The Planet First Registry Website, and the final draft is submitted to the Advisory Board for approval. If approved, the methodology is published on the Planet First Registry website and made available in the document library.

2. Revising an existing methodology:

- a. Approved methodologies are reviewed at least every 5 years (or more frequently if necessary). An expert from Planet First Registry undertakes the review and prepares the revised draft. A public consultation is required depending on the severity of the update, and feedback is collected, addressed and published on the website. A final draft is seen by a member of the Advisory Board, incorporating the feedback. If a methodology cannot be revised to meet requirements, it may be discontinued and that discontinuation is announced publicly on the Planet First Registry website.

3. External methodologies

The Planet First Registry is able to adopt selected external methodologies. Stakeholders can submit external methods for consideration, ensuring they adhere to the Planet First Registry Standard. Adoption follows a similar development process as new and existing methodologies with procedures such as expert review, public consultation and feedback inclusion. External methods are finally submitted to the advisory board for final approval.

These procedures are outlined in greater detail in the [PFPR001 methodology Approval Process](#).

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

Evidence reflecting the current state of the programme and its documentation is presented above and the screenshot of The Planet First Registry Website shows the “status” of the Methodologies

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*)

Under the Programme activities are project based as established in Section 1.2 Scope in the [Planet First Registry Standard](#)

1.2 Scope

1.2.1 Planet First Registry collaborates with Carbon Dioxide removal and reduction projects. These project all adhere to rigorous methodologies and have been or will be subject to the stringent requirements of the Planet First Certification Process.

1.2.2 Planet First Registry operates from the UK. However, Planet First Registry works, and has the scope, to provide its services to projects worldwide.

1.2.3 Planet First Registry covers a wide range of Greenhouse Gasses, including but not limited to: - Carbon Dioxide (CO₂) -Methane (CH₄) -Nitrous Oxide (NO).

1.2.4 Planet First Registry reserves the right to refuse any project if it deems it not to meet its criteria or show sufficient scope and credibility for emissions reductions or removals.

Eligibility of the activity allowed under the programme is determined by the approved and applicable methodologies.

This is publicly disclosed on the Planet First Registry Standard available on the [Planet First Registry Document Library](#).

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

Evidence reflecting the current state of the programme and its documentation is presented above

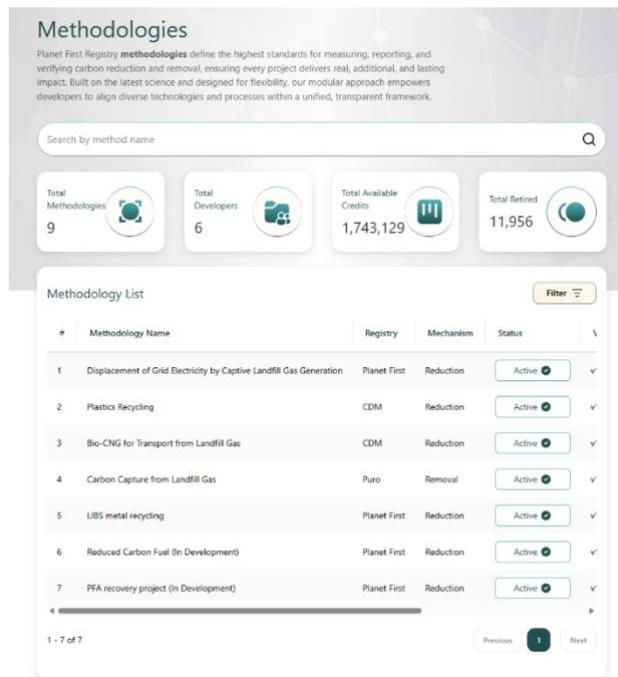
B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

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

- a) The programme provides procedures in place to determine the projects eligibility criteria, this is in place under the designated methodology. [The Standard Section 3.3.1 "Key Elements of a Methodology"](#) requires every methodology to include: "Eligibility and Applicability", specifying criteria like project boundaries, additionality, emissions sources and safeguards tailored to the activity. Programme scope is global as Planet First registry "provides its services to projects worldwide".
- b) On The [planet First Registry Website](#), Methodologies are published under the methodologies tab and made available in the methodology library. The Standard also states that the Registry provides public access to programme documents such as registrations and PDDs, which disclose project attributes (including the chosen methodology and project location) for specific activities.

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



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

Criterion: Offset credit issuance and retirement procedures (Continued)

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

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

- a) Yes. Planet First Registry has programme-level procedures defining the length of crediting periods set out in the [Planet First Registry Standard \(PFPR004\). Section 2.6 “Crediting Periods”](#) establishes a default and maximum ten (10) year crediting period for all projects, unless an approved methodology specifies otherwise, and requires that the Crediting Period Start Date be defined in the validated Project Design Document and not precede the date of project validation.
- b) Yes. The Standard [Section 2.6](#) also sets out procedures for the renewal of crediting periods. Project developers may apply for a Crediting Period Renewal before the end of each period, subject to submission of updated documentation, re-validation and verification by an approved VVB, and a positive Planet First Registry design review, after which a new crediting period of up to ten (10) years may be approved within the limits set by the applicable methodology. Additionally, all crediting periods for projects registered under the Planet First registry can be renewed.
- c) Yes. These procedures are publicly disclosed in [Section 2.6 “Crediting Periods”](#) of the Planet First Registry Standard which is publicly available [here](#) on the Documents library page of The Planet First Website.

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

Evidence reflecting the current state of the programme and its documentation is presented above

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

N/A

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

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

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

Yes. Planet First Registry has requirements in place to ensure activities demonstrate legal/regulatory additionality (i.e., Emission reduction/removals must go beyond what is required by law or regulation of the host country of the proposed activity). [The Standard Section 3.11](#) requires that a project demonstrates it is “not enforced by existing laws or regulations,” and that the activity must “go beyond legal/regulatory requirements” (otherwise it is not additional), The Standard also specifies that Developer Input evidence is expected to show the activity is not mandated by law/regulation/legally binding agreements. Therefore, in this case, the projects are subject to regular additionally procedures outlined in [Section 3.11 of the Standard and](#) specific additionality procedures of pre-existing methodologies.

- Legal Additionality
- Common Practice Additionality
- CDM Tool 02 Version 7
- CDM Tool 21 Version 13.1

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

Evidence reflecting the current state of the programme is presented above

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:

The Planet First Registry has procedures in place to support demonstrating additionality using barrier analysis, investment analysis, and common practice analysis, primarily via mandatory application of CDM TOOL02 (v7.0) or CDM Tool 21 (For small-scale activities) at the project level as outlined publicly in [Section 3.11 of The Standard](#).

- a) Barrier analysis: Planet First Registry requires use of CDM TOOL02 v7.0 to demonstrate additionality which includes “Step 2: Barrier analysis.” This identifies realistic/credible barriers (investment risks, technological barriers, regulatory/social barriers) preventing plausible alternatives to the project activity, eliminating those alternatives using transparent evidence and requires projects to show carbon revenues help overcome the barriers.

Barrier Analysis (as per TOOL02, Version 7.0)

Explanation:

Barrier analysis identifies and assesses obstacles that may prevent the implementation of alternative scenarios to the proposed project activity. By demonstrating that the project faces barriers that comparable alternatives do not or cannot realistically overcome, the analysis shows that the project would not proceed without the support of carbon finance.

Developer Input Requirements:

1. Identification of barriers:

List all realistic and credible barriers that could prevent the project or its alternatives from being implemented. Barriers may include:

- Investment barriers - such as restricted access to capital or the need for non-commercial financing.
- Technological barriers - such as lack of skilled labour, inadequate infrastructure, high technological risks, or limited technology availability.
- Other barriers - including regulatory, institutional, or social constraints specified in the applicable methodology.

2. Evaluation of alternative scenarios:

- Assess which alternative scenarios are prevented by the identified barriers.
- Eliminate alternatives that cannot be implemented due to one or more barriers.
- Apply the same set of barriers consistently across all alternatives, taking into account sector-specific conditions (e.g. smaller enterprises may face greater constraints than large companies).

3. Evidence and documentation:

Provide transparent and verifiable evidence supporting the existence and significance of each barrier. Acceptable evidence may include:

- Legislation, regulations, or industry standards.
- Sectoral or technical studies from credible sources (e.g. universities, research institutions, or international agencies).
- National or international statistics and market data.
- Corporate records, feasibility studies, or documentation from project partners.
- Independent expert statements or reports.
- Interpret all evidence conservatively to ensure objectivity.

4. Determination of remaining alternatives:

After eliminating scenarios prevented by barriers, identify the alternatives that remain feasible. The outcomes determine the next step in the baseline identification process:

If only the project without CDM is viable → the project is not additional. If only one viable alternative remains (not the project itself) → that scenario forms the baseline. If multiple viable alternatives remain → proceed either to Step 3 (Investment Analysis) or, where applicable, to the No Investment Analysis route to assess whether the project proponent is the sole provider of the output. For first-of-its-kind projects, a similar approach applies, with the option to proceed directly to investment analysis or justify baseline identification via the parallel route.

By systematically identifying, evidencing, and evaluating barriers that restrict the implementation of alternatives, the barrier analysis ensures that only credible, feasible scenarios are carried forward. If the proposed project faces barriers that prevent its realization without CDM support, it satisfies the barrier additionality requirement under TOOL02 (Version 7.0).

- b) Investment analysis: Planet First Registry requires use of CDM TOOL02 v7.0, which includes “Step 3: Investment analysis (if applicable).” to demonstrate the project is not financially viable without carbon revenues.

Investment Additionality Analysis (As shown in tool02)

Explanation:

Investment analysis is used to demonstrate that the proposed project activity is not financially attractive in the absence of revenue from the sale of carbon credits. If a financially more attractive alternative (the baseline scenario) would have been pursued instead, the emission reductions associated with the project are considered additional. This confirms that the project would not proceed without the incentive provided by carbon finance.

Developer Input Requirements:

To demonstrate investment additionality, the project developer must provide the following:

1. Definition of the baseline scenario:

- Clearly identify the most economically and financially attractive alternative to the project (e.g., continued use of existing infrastructure, cheaper technology, or no investment).
- Ensure the baseline is a credible and realistic option under current market and policy conditions.

2. Comprehensive financial assessment:

- Conduct a robust financial analysis using at least one of the following indicators: Internal Rate of Return (IRR), Net Present Value (NPV), or payback period.
- Use transparent and conservative assumptions, and clearly state all input values (e.g., capital costs, operating expenses, fuel prices, revenue assumptions).
- Demonstrate that, without carbon credit income, the project fails to meet standard financial benchmarks.

3. Appropriate benchmark selection:

- Justify the financial benchmark used for comparison (e.g., industry-specific hurdle rate, weighted average cost of capital [WACC], return on equity).
- Ensure the benchmark is relevant to the type of investor and regional context.

4. Sensitivity analysis:

- Assess the impact of changes in key parameters (e.g., fuel costs, technology costs, market prices) on financial performance.
- Show that under reasonable variations, the project remains financially unattractive without carbon revenues.
- By demonstrating that the proposed project is less financially viable than realistic alternatives and that it becomes feasible only with the support of carbon credit revenue the project satisfies the criteria for investment additionality under TOOL02 v7.0.

- c) Common practice: The Standard requires common practice additionality to be demonstrated, and TOOL02 which includes “Step 4: Common practice analysis” to show the activity/technology is not widely implemented in the region/sector.

Common Practice Additionality Analysis (As shown in tool02)

Explanation: Common practice additionality is established by demonstrating that the proposed project activity is not already widely implemented in the relevant region or sector. If similar technologies or practices are commonly observed, then the project must provide clear evidence that it differs significantly in ways that justify its need for carbon finance. Otherwise, it is assumed that the activity might have occurred without the incentive provided by carbon credits.

Developer Input: To demonstrate common practice additionality, the project developer must provide:

1. Assessment of similar activities in the region:

- Conduct a survey of the sector and region to determine whether similar projects or technologies are already operational.
- Define the geographical boundary and the sector used for comparison (e.g., national level, or subnational if justified).
- Use publicly available data (e.g., government reports, industry data, registries) to determine how frequently the project type occurs.

2. Benchmark Thresholds (per TOOL02 v7.0):

- If more than 20% of similar projects in the region use the same technology or practice (or more than 3 out of 10), the project is considered common practice unless a clear distinction is made.

3. Assessment of distinguishing characteristics:

- If similar projects are observed, the developer must demonstrate that the proposed project differs in at least one of the following ways:
- Investment or funding structure: e.g., other projects were subsidized or donor funded.
- Technology scale or innovation: e.g., the project uses a more advanced or riskier version of the technology.
- Regulatory status: e.g., other projects were mandatory or implemented to comply with regulation.
- Market conditions or target population: e.g., the project serves a different socioeconomic group or market segment.

By showing that the project is not a widespread practice or that it has distinct features which prevent replication without additional support the developer confirms that the emission reductions would not have occurred under business-as-usual conditions. This justifies the claim of common practice additionality.

e). Additionality is further supported by programme-level rules including legal/regulatory additionality Section 3.11 of the Standard, where projects must demonstrate via “Developer Input” evidence that the activity goes beyond legal requirements.

Legal Additionality Analysis

Explanation: The project activity must go beyond existing legal or regulatory requirements: if it would have happened anyway due to legal obligations, it is not additional.

Developer Input: The project must demonstrate that it is not mandated by law, regulation, or legally binding agreements. This can be demonstrated by:

- The absence of existing laws or regulations that require the project activity or emission reductions.
- Evidence that any similar regulatory requirements are not enforced or have limited applicability, and thus the project exceeds legal baselines.
- Documentation showing that the project was voluntary and not undertaken to comply with any legal or policy mandate.

At the project level, additionality is required to be demonstrated in the PDD using the applicable Methodology, which must include a specific “Procedure for Demonstration of Additionality” as per [Section 3.3.1 of the Standard](#). This PDD is reviewed externally by an independent Validation/Verification Body (VVB). During validation by a third party a project must “Demonstrate additionality” and produce a [Final Validation Report](#) with an additionality assessment. Planet First Registry then conducts an internal Design Validation Review. During the project activity, ongoing verification is required by an approved VVB whereby similar assessment surrounding additionality are conducted, with public [Final Verification Reports](#) required to include an “additionality assessment” to prove credited mitigation exceeds the established baseline.

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

Evidence reflecting the current state of the programme and its documentation is presented above

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)

This is not applicable (N/A) to The Planet First Registry as the programme does not apply alternative additionality procedures beyond those described above.

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

N/A

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

N/A

Q9. For activities that use the additionality tests/analysis/methods listed in Q7 and/or Q8 above, is additionality and baseline-setting... (Paragraph 3.1)	
a) assessed by an accredited and independent third-party verification entity, including for activities that use non-traditional or new additionality page 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) Yes, Additionality and baseline setting for all project activities are assessed by a Planet First Registry, approved Validation and Verification Body. Validations and Verifications are conducted by approved and accredited VVBs, as described in [The Planet First Registry Standard](#) and [the Certification Process](#).

Planet First Registry requires that projects demonstrate additionality and establish an appropriate baseline as part of validation and verification by an independent VVB. This is set out in the [Standard under Section 2](#) which require third party assessment of the project design documents (PDD) detailing “emissions reductions/removals, proof of legal ownership, a baseline assessment, a stakeholder consultation and a monitoring and reporting plan”. This document provides the basis for the validation of an activity and ensures that additionality and baseline setting are correctly assessed in the corresponding methodology and PDD by an accredited, Planet First Registry approved VVB.

The requirements for VVB independence, accreditation, and oversight are set out in the [VVB Policy](#) ensuring that assessments are conducted by competent and independent third parties. The Planet First Registry does not apply non-traditional or new additionality tests outside of those listed in Q7.

- b) Yes, additionality and baseline setting are also reviewed by Planet First Registry as part of its programme level oversight. Following positive Validation or Verification by a VVB, Planet First Registry conducts an internal review of submitted documentation to ensure consistency and quality in line with programme requirements. This is described in Section 2.2.3 Design Validation Review and Section 2.3.5 Design Verification Review of [the Standard](#) and further detailed in [the Certification Process](#). These reviews include checks on baseline assumptions, additionality justification, and alignment with approved methodologies.

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

Evidence reflecting the current state of the programme is presented above

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)(Paragraph 3.1):	
a) Are the criteria for such positive lists conservative?	<input checked="" type="checkbox"/> YES
b) Are these criteria publicly disclosed?	<input checked="" type="checkbox"/> YES
c) Does the Program provide clear evidence on how each activity included on a positive list was determined to be additional?	<input checked="" type="checkbox"/> YES

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

N/A The Planet First Registry does not allow automatic additionality as listed out in the [Planet First Registry Section 3.11](#) projects must demonstrate additionality using the Registry’s additionality requirements.

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

Evidence reflecting the current state of the programme is presented above

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? (Paragraph 3.2.2)	<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? (Paragraph 3.2.4)	<input checked="" type="checkbox"/> YES
c) ...requiring any non-traditional baselines (e.g., sector-wide performance benchmarks or standards, which do not rely on business-as-usual analysis) to deliver	<input checked="" type="checkbox"/> YES

and demonstrate equivalently conservative and below business-as-usual outcomes? (Paragraph 3.2.4)	
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Summarize and provide evidence of the policies and procedures referred to in (a) to (c) above:

- a) Yes, Planet First Registry has procedures in place to ensure that methods for developing baselines do not over-estimate mitigation from an activity. [Under Section 3.5.2.1 of the standard](#), every project must be evaluated against a Baseline Scenario defined in the applicable methodology, and Section 3.3.1 requires each methodology to include a baseline methodology and a procedure for identification of the baseline scenario.

Planet First Registry further requires that baseline assessments be conducted conservatively. [Section 3.5.2.2](#) states that project developers must quantify the CO2 removal, storage, or reduction that would have occurred without the project and that this assessment must be conducted conservatively, following the methodology set out in the relevant protocols.

These controls are reinforced by the Standard's broader methodology requirements. Section 3.2.3 requires methodology development and revision to follow ISO 14064-2 principles, including accuracy and conservativeness, while Section 3.9.1 requires the use of conservative assumptions, values, and procedures to prevent overstatement of CO2 removals or reductions. This helps ensure that any baseline approach, including modelling or other estimation methods used in an applicable methodology, is scientifically grounded and designed to avoid over-estimation.

[The Standard](#) also addresses uncertainty in baseline development and quantification. Sections 3.9.2 to 3.9.4 require suppliers and methodologies to identify and report material sources of uncertainty, including assumptions, estimation equations or models, measurements, parameters, and other factors that may materially affect quantification, and require uncertainty methods to be conservative and scientifically justifiable, with direct quantification preferred where feasible.

In addition, baseline-setting is subject to independent review through validation and verification. Section 2.2 provides that validation is conducted by an independent [Planet First Registry-approved VVB](#), and Section 5.4 requires validation and verification reports to explain how the baseline for the project was determined and to include an assessment of data quality and uncertainty, providing an additional check that baseline methods and values do not over-estimate mitigation. Finally, baseline scenarios must be re-evaluated at crediting renewal and baselines must be periodically reassessed at intervals defined in the applicable methodology, providing a further safeguard against outdated assumptions or over-estimation over time.

- b) Yes, The Planet First Registry requires activities to ensure and demonstrate that emissions baselines are set conservatively in relation to business-as-usual conditions so that credited mitigation is not overstated. [The Standard](#) defines the Baseline Scenario as the expected emissions or storage levels had the project not been implemented (Section 3.5.2.1) and provides that credits are awarded only for removals or reductions that demonstrably exceed what would have occurred under that Baseline Scenario [[Section 3.5.2.3](#)].

[The Standard](#) also requires baseline quantification to be conducted conservatively, following the applicable methodology and protocols (Section 3.5.2.2), and requires the use of conservative assumptions, values, and procedures to prevent overstatement of CO2 removals or reductions (Section 3.9.1). In addition, where a project involves the replacement or retrofits of existing baseline equipment, baseline emission calculations must conservatively identify and quantify associated emissions and deduct them from net GHG results unless de minimis (Section 3.5.2.5).

These requirements are supported by Planet First Registry’s methodology framework. Each methodology must include a baseline methodology and a procedure for identification of the baseline scenario ([Section 3.3.1](#)), and methodologies must address uncertainty (Section 3.3.2). [The Standard](#) further requires uncertainty to be identified and assessed for material sources, including assumptions, estimation equations or models, measurements, and parameters (Section 3.9.3) and requires uncertainty methods to be conservative and scientifically justifiable (Section 3.9.4).

Finally, these elements are checked through independent validation and verification. Public validation and verification reports must explain how the baseline was determined (Section 5.4.4/5.4.5), and verification reports must include an assessment of data quality and uncertainty (Section 2.3.2).

- c) Yes, where Planet First Registry develops any standardised or other non-traditional approach to determining baselines and additionality, such approaches remain subject to the same core safeguards in the Standard that apply to all baseline setting. [Section 3.11.10](#) provides that Planet First Registry may develop standardised approaches for determining baselines and additionality, while further sections of the [standard \(Section 3\)](#) require baselines to be grounded in the baseline scenario, quantified conservatively and supported by conservative and scientifically justifiable treatment of uncertainty.

In addition, validation and verification reports made public under [The Standard sections 5.4.4 and 5.4.5](#) must explain how the baseline was determined and assess data quality and uncertainty, which provides an independent check that any non-traditional baseline approach delivers outcomes that are conservative and not overstated relative to business-as-usual conditions.

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

Evidence reflecting the current state of the programme is presented above

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:

Yes, Planet First Registry requires baselines to be periodically reassessed and formally re-evaluated at crediting renewals, with obligations to notify material project changes so baseline conditions can be addressed as appropriate.

Under the [Planet First Registry Standard Section 3.5.2.1](#) each project is evaluated against a baseline scenario representing the expected emissions/storage levels “had the project not been implemented.” [Section 3.6.2 of The Standard](#) outlines the monitoring rules to maintain transparency and accountability of baselines. Monitoring reports are submitted at least once in the “five-year certification cycle, with the first verification within two years of implementation or validation”. These reports require that “Baselines must be periodically reassessed” and are subject to third-party oversight via Planet First Registry approved VVBs and an internal design validation/verification review. This ensures that activities respond to changing baseline conditions that may have occurred post the project start date/at the time of registration.

In addition, [the Standard Section 3.5.2.4](#) states that “A project’s Baseline Scenario must be re-evaluated whenever a Crediting renewal is requested,” and that this reassessment must undergo third party validation and verification as part of the project approval process.

Finally, the CO2 removal/reduction suppliers must “promptly notify Planet First Registry of any changes to the project that could affect the attributes of issued credits”, including a changing baseline scenario, and Planet First Registry reserves the right to suspend a project and require a new VVB audit where significant changes do occur.

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

Evidence reflecting the current state of the programme is presented above

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.:

Yes, The Planet First Registry has procedures in place to ensure the public disclosure of baselines and underlying assumptions. At registration, projects must prepare a unique public Project Design Document (PDD) and submit a baseline assessment as determined by the applicable methodology. All Methodologies (new, existing and renewed) are required to follow the [Methodology Approval Process](#) which requires the validation and verification of a project’s baseline including assumptions and data. Additionally, as outlined in [Section 2.1.3 of The Standard](#). The Planet First Registry also requires a complete GHG impact assessment to be documented in a “GHG Statement Report within the PDD” (Section 3.5.1.1).

Project specific documents (PDD, ESIA, Monitoring reports etc) which are all publicly disclosed and contain the baselines and underlying assumptions are required to undergo a specific public consultation process, third party validation/verification and internal review as outlined in the [Certification Process](#).

Once complete, [The Standard Section 5.4](#) outlines that final validation and verification reports are made available to the public, and the minimum required contents of those public reports include “How the baseline for the project was determined”. These documents are all publicly available on [The Planet First Registry Website](#).

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

Evidence reflecting the current state of the programme is presented above

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.

Planet First Registry ensures all offset credits are issued against realistic, defensible, and conservative baseline estimations through ISO 14064 principles, rigorous additionality tests, and independent third-party validation/verification. Credits are only awarded for CO2 removals/reductions that demonstrably exceed the baseline scenario as listed in [The Standard](#) Section 3.

Conservativeness is embedded in the Planet First Registry Standard through both its methodological principles and its project-level requirements. [In the Standard Section 3.2.3](#), aligned with ISO 14064 Part 2, conservativeness is understood as the use of cautious assumptions and procedures to avoid overstating CO2 removals or reductions. This principle is then operationalised in [The Standard Sections 3.9.1 and 3.5.2.2](#), which require the use of conservative assumptions, values and procedures, and specifically require baseline quantification to be carried out conservatively.

A realistic and defensible baseline is defined in [The Standard Section 3.5.2.1](#) as the expected emissions or storage levels that would have occurred had the project not been implemented. That baseline must also take account of existing government policies and legal requirements under [Standard Section 3.5.2.3](#), helping ensure that it reflects credible real-world conditions. Although the Standard does not use the exact phrase “below business-as-usual,” the same outcome is achieved in practice because credits are only issued where the project demonstrably exceeds the already conservative baseline scenario, and [Section Standard 3.11.1](#) requires projects are additional, delivering higher volumes of removals or reductions than baseline alternatives.

This is implemented in practice through:

- Methodologies are developed and revised through a process that includes public consultation and Advisory Board approval, and must align with ISO 14064 Part 2 principles, including conservativeness.
- Baselines are set out in the Project Design Document and are subject to independent validation and verification by an approved VVB, followed by Planet First Registry’s own internal review before credits are issued.
- Public validation and verification reports must explain how the baseline for the project was determined, providing transparency on the approach used.

- The Standard requires uncertainty to be identified and assessed using conservative and scientifically justifiable methods, and requires leakage to be identified, minimised where possible, and quantified robustly and conservatively.
- Baseline assessments must take account of existing government policies and legal requirements, and credits are only awarded where removals or reductions demonstrably exceed what would have occurred under the Baseline Scenario.
- Baselines must be periodically reassessed and must be re-evaluated whenever a crediting period renewal is requested, with that reassessment subject to validation and verification.
- Project suppliers must notify Planet First Registry of significant changes that could affect issued credits or future issuance, and Planet First Registry may suspend a project and require further audit or review where warranted.

Taken together, these requirements ensure that offset credits are issued only against baseline estimations that are realistic, defensible and conservative, and only where removals or reductions demonstrably exceed the Baseline Scenario.

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

Evidence reflecting the current state of the programme is presented above

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:

Yes, The Planet First Registry has procedures in place requiring that the renewal of any activity at the end of its crediting period includes a re-evaluation of its baselines, and procedures and assumptions for quantifying mitigation activity. [Section 3.5.2.4 of The Standard](#) clearly states that “A projects baseline scenario must be re-evaluated whenever a crediting renewal is requested. This reassessment must undergo validation and verification as part of the project approval process. In carrying out that reassessment, the VVB reviews the updated Project Design Document, monitoring plan and projected emissions reductions or removals at validation stage, and at verification stage assesses the Monitoring Report and supporting evidence, including compliance with the Standard, data accuracy and corrective actions, thereby re-evaluating the basis for quantifying, monitoring and verifying mitigation.

Additionally, [Section 3.6.2 of the Standard](#) reinforces this requirement by stating that baselines must be periodically reassessed, particularly at the end of a project’s crediting period or at scheduled intervals defined in the applicable methodology. This further supports that renewal is not treated as an automatic extension, but as a point at which baseline assumptions and monitoring arrangements must be revisited.

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

Evidence reflecting the current state of the programme is presented above

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:

Yes. If a project misses the allowed time between verification events, it cannot simply continue with a normal verification. Under [Section 2.3.7 of the Standard](#), if a project does not complete verification within 18 months of its previous verification, it must submit an updated Project Design Document and undergo re-validation.

[The Standard](#) also requires projects to complete their first verification within two years of implementation or validation under Section 2.3.1, and projects maintaining status beyond five years must undergo a Design Validation/Verification Renewal under Section 2.3.7. In practice, this means that where a project is late for verification, it must go back through renewed review as outlined above rather than being verified on the basis of old assumptions.

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

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*)

The procedures described in Q5–Q16 provide reasonable assurance that Planet First Registry credits exceed BAU emissions through an integrated framework of conservative baselines, robust additionality tests, independent third-party validation/verification and programme oversight. This multi layered approach ensures credited mitigation exceeds BAU while minimizing over-crediting risk.

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):
Evidence reflecting the current state of the programme is presented throughout Q5 to Q16

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:

Planet First Registry adopts a precautionary approach and treats all supported activity types as subject to potential reversal risk, requiring methodology-specific assessment and ongoing monitoring of that risk.

Under current scope, the Programme supports the following sectors and activity types:

- Energy industries; waste handling and disposal:
 - Displacement of grid electricity by captive landfill gas generation.
 - Renewable electricity generation from landfill gas for captive use.
- Waste handling and disposal:
 - Production and use of reduced-carbon refuse-derived fuel (RCF) to replace conventional RDF.
 - Recovery and recycling of plastic materials from municipal solid waste, displacing virgin plastic production.
 - Separation and recycling of metals from mixed post-consumer waste using LIBS technology to produce virgin/primary-grade metal, displacing virgin metal production.
 - Collection and recycling of uPVC window frames from municipal solid waste for closed-loop reuse in window manufacturing, displacing virgin uPVC production.
- Energy efficiency:
 - Recovery, cleaning, screening, and processing of stockpiled or landfilled pulverised fuel ash (PFA).
- Transport:
 - Capture and upgrading of landfill gas to produce Bio-CNG for use as transport fuel, displacing fossil CNG in heavy goods vehicles.
- Transport and carbon capture and storage:
 - Capture and upgrading of landfill gas to produce Bio-CNG for transport fuel, and capture of CO₂ for sequestration in calcium carbonate.

For most of these activities, the primary permanence risk is operational under-performance against expected reductions or leakages in the project boundary (e.g. lower-than-expected landfill gas capture or use, interruptions to recycling operations), rather than traditional “stock carbon” reversals. In the “transport and carbon capture and storage” activity, there is additional potential risk related to the long-term integrity of mineralised CO₂ in calcium carbonate; the applicable methodology must therefore

explicitly identify and evaluate any risks of re-release across the capture, mineralisation, and product life-cycle chain.

In line with the Planet First Registry Standard, all approved methodologies are required to “address the risk of reversals” and “deal with leakage” as key elements of the methodology design ([Section 3.3.2, Planet First Registry Standard](#)). At the project level, a risk-of-reversal assessment must be completed at least every five years and additionally upon renewal of the project’s crediting period, when monitoring identifies potential reversal risk, or when an actual reversal event is detected ([Section 3.6.2, Planet First Registry Standard](#)). These requirements apply to all current activity types and are designed to remain applicable to future sectors such as AFOLU and engineered removals/CCS, where structural reversal risks may be higher and would be managed through methodology-specific risk assessment, monitoring, and, where appropriate, buffer-pool provisions.

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

Evidence reflecting the current state of the programme is presented above

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

N/A

Q1.b) What is the minimum scale of reversal for which the Programme provisions or measures require a response? (Quantify if possible)

Planet First Registry does not apply a de minimis threshold for reversals: any quantified reversal, regardless of size, must trigger a response under the Programme’s permanence and buffer-pool provisions. In accordance with the [Planet First Registry Standard Section 3.3.2](#), all approved methodologies must address the risk of reversals and require monitoring systems capable of detecting changes that could indicate a reversal event ([Planet First Registry Standard Section 3.6.2](#)).

Where monitoring or verification identifies a reversal, the project proponent is required to quantify the reversal volume in tonnes of CO_{2e} using the applicable methodology and report it to Planet First Registry through the Monitoring Report and associated verification documentation. For covered removals and storage activities, reversals are addressed through the Programme’s buffer-pool mechanism set out in [Planet First Registry Standard Section 6.18](#), which requires projects to conduct a risk assessment to classify the likelihood of reversal; the findings from this assessment inform both the project’s Buffer Allocation Rate and the treatment of any subsequent reversal (avoidable or unavoidable).

In the event of a quantified reversal, Planet First Registry cancels buffer-pool credits equal to the reversal amount, up to the project’s available buffer contribution, and, in the case of avoidable reversals, may require additional allocations to restore the buffer to the required level in line with [Planet First Registry Standard Section 6.18](#). Where unresolved avoidable reversals lead to a buffer deficit, all newly issued credits from the project proponent (regardless of project) are directed to the buffer pool until the deficit is resolved, ensuring full compensation of the reversal at a one-to-one (1 tCO_{2e} per 1 credit) level.

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

Evidence reflecting the current state of the programme is presented above

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) Planet First Registry requires all projects, across all supported sectors and activity types, to undertake structured reversal-risk assessments that identify potential causes of reversals and assess their relative likelihood and potential impact. The [Planet First Registry Standard \(Section 3.3.2\)](#) requires that all approved methodologies “address the risk of reversals” as a core methodological element, and that projects complete a “comprehensive risk assessment” as part of their monitoring and reporting framework, which must identify relevant reversal mechanisms and quantify the likelihood and magnitude of material risks ([Section 3.6.1.1](#)). These risk-assessment findings are used to classify a project’s reversal-risk level and determine its Buffer Allocation Rate under the buffer-pool provisions ([Section 6.18.3](#)).
- b) Monitoring and reporting requirements in [Section 3.6 of The Standard](#) require projects to implement monitoring plans that track parameters relevant to identified reversal risks and to update risk assessments over time. Projects must complete a risk-of-reversal assessment at least every five years and additionally upon renewal of the crediting period, when monitoring identifies a potential reversal risk, or when an actual reversal event is detected ([Section 3.6.2](#)). Methodologies must specify how potential causes of reversals are identified, which indicators are monitored, and how any detected reversals are to be reported to both the Validation and Verification Body (VVB) and Planet First Registry through the project’s Monitoring Report and verification documentation.
- c) The Planet First Registry Standard requires that methodologies include obligations for risk identification and pre-emptive risk-mitigation measures, alongside operational management and reporting practices designed to reduce reversal risk ([Section 3.3.2 and related permanence provisions within The Standard](#)). Where a reversal risk is identified through monitoring or risk assessment, project proponents must implement mitigation measures defined in the applicable methodology and project management plans with the aim of preventing further reversals; where a reversal has occurred, the project must both “prevent further reversal” and address the reversal through the buffer-pool mechanism. For avoidable reversals, The Planet First Registry Standard requires that the project replenish the Buffer Pool by transferring credits equivalent to the reversal

amount, and where a deficit remains, all new credits from that proponent are directed to the buffer until the deficit is closed (Sections 6.18.5–6.18.6).

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

Evidence reflecting the current state of the programme is presented above

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 to <u>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) Yes, under [The Planet First Registry Standard Section 3.6, 3.13](#), the activity proponent (the CO2 removal or reduction supplier / Project Proponent) is required to monitor reversal risks through a monitoring plan that quantifies the likelihood and impact of those risks and must report any detected reversals to the VVB and Planet First Registry. The Standard also requires that methodologies include obligations for risk identification and pre-emptive risk mitigation.
- b) [Section 3.13.6 of The Standard](#) requires that, if a reversal event is detected, the supplier must prevent further reversal and notify Planet First Registry within 5 days of detection. For avoidable reversals, Sections 3.13.10 and 6.18.5 require the Project Proponent to replenish the Buffer Pool by transferring credits equivalent to the reversal amount.

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

All evidence reflecting the current state of the programme is presented above

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

N/A

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

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

Yes, provisions are in place that confer responsibility to the programme to ensure and confirm that such reversals are fully compensated in a manner mandated in the programme procedures. [The Planet First Registry Standard outlines in Section 3.13 “Permanence and Risk of Reversal”](#) that Planet First Registry

requires the supplier to notify the Issuing Body after a reversal is detected and then Planet First Registry reviews the notification, failure and reversal quantity. The Programme then subtracts the reversal quantity from the output volume for the monitoring period where the reversals occurred and withdraws/invalidates credits equal to the reversal quantity.

Importantly, Planet First Registry also allocates a Buffer Pool of credits for each Project Proponent, which is used to cancel credits in the event of a reversal or issuance error, with the buffer size set using Buffer Allocation Rates outlined in [Section 6.18 of The Planet First Registry Standard](#).

Low Risk 5%
 Medium Risk 10%
 High Risk 20%

If the Buffer Pool lacks sufficient credits to counterbalance a reversal, any future credits from GHG emission reductions are allocated to the Buffer Pool and subsequently cancelled until the reversal is fully compensated. Where a reversal is deemed avoidable, the Project Proponent must replenish the Buffer Pool by transferring credits equivalent to the reversal amount, while for unavoidable reversals there is no obligation to restore the buffer allocation (Section 6.18.6).

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

All evidence reflecting the current state of the programme is presented above

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 ... (Paragraph 3.5.4) 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

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

- a) Planet First Registry has procedures requiring reversal monitoring and compensation obligations for CORSIA eligible units to apply for a defined Post Issuance Responsibility Period counted from the start of the first crediting period. For projects whose first crediting period starts before 1 January 2027, [section 3.13 of the Planet First Registry Standard](#) requires these obligations to continue for at least twenty (20) years from the start of that first crediting period. These obligations build on sections 3.6 and 3.13.4–3.13.11 of the standard, which set out requirements

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.

for ongoing monitoring of reversal risks, prompt notification of any reversals, and compensation through withdrawal or replacement of credits.

- b) Yes, for projects generating units that are authorised or designated for use under CORSIA, section 3.13.12 of the Planet First Registry Standard requires a Post-Issuance Responsibility Period of at least forty (40) years from the start of the first crediting period for activities that start crediting after 31 December 2026. The Standard defines this as the period during which the supplier remains responsible for reversal monitoring and reporting in relation to credits issued under the Planet First Registry.

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

Evidence reflecting the current state of the programme is presented above

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:

Yes, Planet First Registry has the capability to ensure that any emissions units used to compensate for a material reversal of mitigation that was issued as emissions units and used toward offsetting obligations under CORSIA are fully eligible for use under CORSIA due to:

- (i) The registry being able to transparently identify ICAO-eligible units using a dedicated “CORSIA” label
- (ii) The reversal procedures outlined in [Section 3.13 “Permanence and Risk of Reversal” of The Standard](#) require the supplier to “deposit credits of the same type” to cover the reversal quantity, with a project-level Buffer Pool being derived from activities carried out by the same project proponent. Therefore, the credits set aside in the buffer pool for compensation of reversals would by definition, meet the criteria of CORSIA.

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

Evidence reflecting the current state of the programme is presented above

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

N/A

Q7. Would the programme be willing and able, upon request, to demonstrate that its permanence provisions can fully compensate for the reversal of mitigation issued as emissions units and used under the CORSIA? (<i>Paragraph 3.5.7</i>)	<input checked="" type="checkbox"/> YES
--	---

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

Yes, the programme would 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 CORSIA.

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

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:

Additional information surrounding how The Planet First Registry ensures full compensation for material reversals of mitigation is outlined in questions 1-6 detailing the process by which The Planet First Registry compensates for material reversals. For all information, please refer to [The Planet First Registry Standard](#) and the website: <https://planetfirstregistry.com/registry/document-directory>

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

Evidence reflecting the current state of the programme is presented above

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:

Planet First Registry treats all supported sectors and activity types as potentially subject to material emissions leakage and requires methodology-specific assessment of leakage risks. In line with the Planet First Registry Standard, all approved methodologies must “deal with leakage” as a core methodological element ([The Standard Section 3.3.2](#)), and must include a dedicated leakage section that identifies potential sources of leakage, defines the baseline and project boundaries, and sets out how leakage

emissions will be quantified and deducted when determining net emission reductions ([Sections 3.3.1 and 3.8](#)).

Under the current CORSIA application scope, the Programme supports the following sectors and activity types that could give rise to material emissions leakage:

- Energy industries; waste handling and disposal:
 - Displacement of grid electricity by captive landfill gas generation.
 - Renewable electricity generation from landfill gas for captive use. Potential leakage pathways include shifted waste flows to other disposal sites, changes in landfill gas management at non-project sites, and upstream fuel and equipment supply chain emissions that increase outside the project boundary.
- Waste handling and disposal:
 - Production and use of reduced-carbon refuse-derived fuel (RCF) to replace conventional RDF.
 - Recovery and recycling of plastic materials from municipal solid waste, displacing virgin plastic production.
 - Separation and recycling of metals from mixed post-consumer waste using LIBS technology to produce virgin/primary-grade metal, displacing virgin metal production.
 - Collection and recycling of uPVC window frames from municipal solid waste for closed-loop reuse in window manufacturing, displacing virgin uPVC production. Potential leakage pathways include diversion of waste streams to facilities with higher emissions, increased transport distances for waste or recycle, market-mediated effects such as changes in virgin material production elsewhere, and shifts in waste treatment practices at non-project facilities.
- Energy efficiency:
 - Recovery, cleaning, screening, and processing of stockpiled or landfilled pulverised fuel ash (PFA). Potential leakage pathways include changes in alternative material supply chains, increased transport requirements, or changes in disposal practices for residual materials outside the project boundary.
- Transport:
 - Capture and upgrading of landfill gas to produce Bio-CNG for use as transport fuel, displacing fossil CNG in heavy goods vehicles. Potential leakage pathways include increased vehicle mileage or changes in fuel use patterns outside the project fleet, as well as upstream emissions from bio-CNG production and distribution that occur outside the immediate project boundary.
- Transport and carbon capture and storage:
 - Capture and upgrading of landfill gas to produce Bio-CNG for transport fuel and CO₂ capture and sequestration in calcium carbonate. Potential leakage pathways include upstream and downstream emissions associated with the production, transport, and use of mineralised CO₂ products, and any shifts in fuel or material use at non-project facilities.

For each of these sectors and activity types, the applicable Planet First methodology is required to identify relevant leakage sources, define the baseline and project boundaries accordingly, and quantify and account for leakage emissions in the calculation of net emissions reductions, as set out in [The Standard Sections 3.3.2 and 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):

All evidence reflecting the current state of the programme is presented above

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

N/A

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

Planet First Registry does not apply a de minimis threshold for leakage below which no action is required. In accordance with PR004, all approved methodologies must “deal with leakage” ([The Standard Section 3.3.2](#)) and include a dedicated leakage section specifying how leakage emissions are identified, quantified, and deducted from baseline emission reductions to determine net emission reductions (Section 3.8). Any leakage emissions that are identified and quantified in accordance with the applicable methodology must be expressed in tonnes CO₂e and deducted in full when calculating net emission reductions; methodologies may define significance screening tests and data thresholds, but the Programme does not permit material leakage to be ignored or left unaccounted for.

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

All evidence reflecting the current state of the programme is presented above

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

N/A

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

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

Yes, The Planet First Registry has measures in place at the methodology and quantification level to identify, assess and mitigate, any leakage caused by the project. Under [The Standard Section 3.8](#), Leakage is defined as changes in GHG emissions or removals occurring outside the activity boundary and suppliers must evaluate leakage in line with the applicable methodology. Methodologies are required to identify potential leakage sources, include requirements designed to avoid/minimise/mitigate leakage and quantify any remaining leakage that cannot be avoided/minimised/mitigated using a robust and conservative approach.

The [Standard Section 3.8.4](#) also specifies that methodologies should consider ecological, market, activity-shifting and upstream/downstream emissions, noting that upstream/downstream emissions should typically be treated as direct emissions using appropriate lifecycle emission factors. For crediting, only net negative leakage (i.e., leakage that increases climate impact) is included in quantification and therefore reduces credited volumes, while net positive leakage is excluded from credit quantification.

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

All evidence reflecting the current state of the programme is presented above

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:

Yes, The Planet First Registry requires leakage to be addressed through the applicable methodology, including provisions to identify potential leakage sources, include requirements to avoid/minimise/mitigate leakage, and quantify any remaining leakage robustly and conservatively and it also requires suppliers to evaluate leakage in accordance with the applicable methodology as outlined in [Section 3.8 of The Standard](#).

The [Standard Section 3.6](#) then requires the monitoring of leakage by requiring projects to monitor performance continuously and submit Monitoring Reports for the verification cycle, and by requiring monitoring and reporting at the frequency specified in the relevant methodology whereby, leakage is quantified and reflected in net accounting allowing the monitoring plan and Monitoring Reports to act as the mechanisms through which the methodology’s leakage parameters and calculations are evidenced and checked.

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

All evidence reflecting the current state of the programme is presented above

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
--	---

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

Yes, [The Planet First Registry Standard Section 3.8](#) requires activities to account for leakage in a way that reduces credited mitigation when leakage reduces climate benefits. Specifically, the Standard states that only net negative leakage effects (i.e., leakage that increases climate impact) are included in credit quantification, reducing the total amount of credits that can be issued.

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

All evidence reflecting the current state of the programme is presented above

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

N/A

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

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

Not applicable to activity types covered by The Planet First Registry. The Registry operates at project level only with leakage comprehensively addressed per project via

- Methodology requirements, in [Section 3.8 of The Standard](#), ensures that on a project level, all sources of leakage need to be identified and quantified and net negative leakage is subsequently deducted from credit totals conservatively.
- Positive leakage types are ignored, maintaining the conservative treatment of leakage
- Under the Planet First Registry, no-high leakage project types/methodologies are present, all have low/national leakage risk.

National/subnational scaling is not required as leakage is fully accounted for at project level

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

All evidence reflecting the current state of the programme is presented above

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:

N/A, The Planet First Registry does not currently have any activity types that involve replacing equipment or other physical systems such that these comprise the activities 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 checked="" type="checkbox"/> YES
(b) emissions from equipment disposal are discretely assessed, mitigated where possible, and deducted from the verified results of the activity,	<input checked="" type="checkbox"/> YES
(c) where procedures enable the baseline equipment to potentially be re-sold or otherwise remain in use, equivalent procedures for assessment, mitigation, and accounting deductions apply to emissions resulting from its continued use.	<input checked="" type="checkbox"/> YES

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

- a) Yes. For activity types involving replacement or retrofit of baseline equipment, the [Planet First Registry Standard \(PFPR004\)](#) requires methodologies to include clear requirements for treatment of baseline equipment. Section 3.5.2.5 requires methodologies to ensure that, where necessary to maintain baseline integrity, baseline equipment is demonstrably decommissioned, destroyed, scrapped, or otherwise shown to be no longer in use, and that project developers document the status of baseline equipment at commissioning for validation and verification.
- b) [Yes. Section 3.5.2.5](#) of the standard requires methodologies to identify and conservatively quantify greenhouse gas emissions associated with transportation, dismantling, disposal or destruction of baseline equipment, to implement practicable mitigation measures, and to include any remaining emissions as project or leakage emissions. These emissions are deducted from the verified results of the activity so that crediting only reflects net emission reductions or removals after disposal-related impacts are accounted for.
- c) Yes. Where programme rules or the applicable methodology allow baseline equipment to be replaced, retrofitted, re-sold or otherwise remain in use, [Section 3.5.2.5](#) of the Standard requires baseline emission calculations to include procedures to identify and quantify conservatively the GHG emissions associated with that equipment replacement and, where applicable, mitigate those emissions and deduct them from the net GHG results of the activity, unless they are demonstrated to be de minimis. This means that continued use of baseline equipment must be subject to equivalent assessment, mitigation and accounting deductions, so that any resulting emissions are properly accounted for and do not inflate the project’s claimed reductions.

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

Evidence reflecting the current state of the program and its documentation is presented above

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) Planet First Registry does not transfer units between registries, however PFR has the ability to enable the transparent transfer of units between registries via an API link, should such a scenario ever arise. While this has not yet occurred, Projects listed on Planet First Registry must be registered exclusively with Planet First Registry and may not be listed under any other carbon crediting program. This exclusivity requirement ensures that credits are issued and accounted for in only one registry.

Each credit represents one verified metric tonne of CO₂ reduced or removed and is issued only after review of a VVB report and Planet First Registry’s internal assessment. Credits are issued in whole tonnes as uniquely identified blockchain-based NFTs with detailed metadata, ensuring full transparency, immutability, single ownership, and permanent removal from circulation upon retirement, with a public Retirement Certificate issued. Ex-ante credits are provisional and cannot be used for offsetting until verified, while strict controls, monitoring, and blockchain traceability prevent double counting and ensure each credit corresponds to one tonne of verified mitigation. Further information can be found in [section 6 of the standard](#).

b) Yes. As highlighted in [section 6.14 and 6.19 of the standard](#), Planet First Registry has robust measures in place to ensure that only one unit is issued for one tonne of mitigation. Each credit represents exactly one metric tonne of verified CO₂ removal or reduction and is issued only after review of the applicable Verification and Validation Body (VVB) report and an internal assessment confirming the net mitigation achieved during the relevant monitoring period. Credits are issued in whole tonnes, with any fractional amounts carried forward to future issuance cycles to prevent over-issuance.

To prevent double issuance, projects must be listed exclusively on Planet First Registry and cannot be registered under any other program. Every credit is assigned a unique serial number and minted as a blockchain-based NFT, creating an immutable, publicly verifiable record of its issuance, ownership history, status, and retirement. Credits can only have one owner at a time and can be retired only once, at which point they are permanently removed from circulation. Together, exclusive project listing requirements, strict issuance controls, verification procedures, and blockchain-based traceability ensure that one and only one unit is issued per verified tonne of mitigation.

c) Yes. Planet First Registry has measures in place to ensure that a unit is issued to, transferred to, owned by, or cancelled by only one entity at any given time.

Each credit is uniquely identified with a serial number and minted as a blockchain-based Non-Fungible Token (NFT), creating an immutable and publicly verifiable record. The registry architecture ensures that a credit can have only one registered owner at any point in time. Ownership changes occur exclusively through recorded on-chain transfers, which update the credit's ownership status in real time.

Credits are initially issued to the verified Project Proponent's account. The Project Proponent must own the credits they intend to deliver. All transfers between account holders are recorded in the public transaction history which takes place through our VCM service provider.

Upon retirement (cancellation), a credit's status is permanently changed to "Retired" (burnt on-chain), removing it from circulation and preventing any further transfer or reuse. A retirement Certificate is issued, identifying the single retirement beneficiary. Cancelled or revoked credits similarly have their status updated to prevent further ownership or transfer.

Through unique serialisation, blockchain-based lifecycle tracking, real-time ownership updates, and irreversible retirement controls, the programme ensures that each unit can be issued, transferred, owned, or cancelled by only one entity at any given time.

d) Yes. Planet First Registry prohibits and prevents the double-selling of units under its Standard [\(Sections 6.13–6.16 and 6.19\)](#).

All credits are issued exclusively within the Planet First Registry following VVB review and internal assessment, with each credit representing one verified metric tonne of CO₂ removal or reduction. Projects must be listed exclusively on Planet First Registry, preventing parallel issuance under another programme.

Each credit is assigned a unique serial number and minted as a blockchain-based NFT. The full lifecycle, Forward (if applicable), Approved, Issued, Transferred, Retired (Burnt), or Cancelled, is recorded on-chain, creating an immutable and publicly verifiable ownership history. A credit can have only one recorded owner at any given time, and transfers may only be executed by the current registered holder.

Upon retirement, the credit is permanently burnt on-chain, its status updated to "Retired," and a publicly available Retirement Certificate is issued identifying the beneficiary and purpose. A retired or cancelled credit cannot be transferred, reused, or retired again.

Through exclusive project listing, unique serialisation, real-time blockchain ownership controls, and irreversible retirement mechanisms, the programme ensures that units cannot be double-issued, double-sold, or double-retired.

[Article 6 and CORSIA Policy \(PFPR005\)](#)

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

All evidence reflecting the current state of the programme is presented above

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

N/A

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

a) Yes. The Planet First Registry [Article 6 and CORSIA Policy](#) explicitly requires that any PFUs used under CORSIA are authorised by the Host Country through a Letter of Authorisation which confirms that corresponding adjustments will be applied and transparently reported in line with Paris Agreement decisions 2/CMA.3, 18/CMA.1 and any future CMA decisions. The Policy further states that for CORSIA and other OIMP uses, the Host Country must exclude the relevant PFUs from its NDC balance once the defined first transfer condition is met and that the Registry monitors Host Country Article 6 documentation, BTRs and other international databases, initiating reconciliation (including replacement units) where evidence of corresponding adjustments is absent, to prevent double claiming.

b) Yes. Beyond host-country accounting and corresponding adjustments, the Programme implements additional methods to avoid double-claiming: it requires single retirement and single-purpose retirement (each PFU can be retired only once, for one authorised use category such as CORSIA or NDC), uses unique serial numbers and metadata for full traceability, applies distinct Article 6/CORSIA/OIMP labels and status flags in the Registry, and operates reconciliation and corrective processes (including removal of authorisation/CORSIA labels and/or retirement of replacement PFUs) when risks of double claiming are identified. [The Standard](#) also adds double-counting safeguards at programme level by requiring exclusive listing of projects on Planet First Registry (to avoid issuance in multiple programmes), blockchain-based public transaction history, and an explicit rule that no separate removal/reduction claims can be made for the same underlying mitigation as that embodied in the credits, with non-compliant accounts subject to suspension.

[Article 6 and CORSIA Policy \(PFPR005\)](#)

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):

All evidence reflecting the current state of the programme is presented above

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

Q3. Does the Programme have procedures in place for the following: (<i>Paragraph 3.7.8</i>)	
a) to obtain, or require activity proponents to <u>obtain and provide to the programme</u> , written attestation from the host country’s national focal point or focal point’s designee?	<input checked="" type="checkbox"/> YES
b) for host country attestations to be obtained and <u>made publicly available prior to the use of units from the host country in the CORSIA?</u>	<input checked="" type="checkbox"/> YES

a) Yes. As noted in [sections 5, 6 and 12 of the Planet First Registry Article 6 and CORSIA Policy](#), The Programme requires PFU suppliers seeking Article 6 or CORSIA use to obtain a formal written Letter of Authorisation from the designated Host Country authority (i.e. the national focal point or its designee) and submit it to Planet First Registry as evidence of authorisation. This LoA is mandatory for supplying PFUs towards another country’s NDC or for other international mitigation purposes such as CORSIA, and suppliers must also provide any amendments or revocations issued by the Host Country.

b) Yes. As described in sections 6,11,12 of the [Planet First Registry Article 6 and CORSIA Policy](#), once a Host Country LoA has been received and validated, the Programme states that all information in the LoA will be recorded in the Registry and the LoA will be published, subject to confidentiality provisions. The Article 6 and CORSIA Policy further provides that Article 6 documentation, including Loa’s and evidence of corresponding adjustments, will be made available through the Registry interface and in public reporting, and that CORSIA-eligible PFUs and their authorised volumes and retirements will be disclosed, so attestations are obtained and made publicly available before units are used for CORSIA compliance.

[Article 6 and CORSIA Policy \(PFPR005\)](#)

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):

All evidence reflecting the current state of the programme is presented above

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

Q4. Does the Programme have procedures in place in place to guide the contents of host-country attestations? (<i>Paragraph 3.7.9</i>)	<input checked="" type="checkbox"/> YES
If YES, do the Programme’s procedures on the contents of host-country attestations facilitate countries to identify each of the following:	
(i) the national point of contact,	<input checked="" type="checkbox"/> YES
(ii) authorized unit vintages,	<input checked="" type="checkbox"/> YES
(iii) authorized activity types, if applicable,	<input checked="" type="checkbox"/> YES

(iv) the CORSIA compliance period for which the units are authorized,	<input checked="" type="checkbox"/> YES
(v) the expected timing and processes for applying and reporting adjustments that are informed by the host country’s specified definition of “first transfer”;	<input checked="" type="checkbox"/> YES
(vi) the country’s chosen accounting method consistent with the relevant provision of 2/CMA.3 Annex I “Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement.	<input checked="" type="checkbox"/> YES

Yes. The Programme has clear procedures via its Article 6 and CORSIA Policy that guide the content of host-country attestations, through the required content of the Host Country Letter of Authorisation (LoA). The LoA is the vehicle for the “host-country attestation” and its mandatory fields are designed to address the CORSIA/Article 6 elements you list.

Below is how the LoA content maps to each sub-item:

(i) National point of contact

As described [in section 6.11 of Article 6 and CORSIA Policy](#), the LoA must identify the competent Host Country authority and include the name, title and contact details of the authorised signatory.

(ii) Authorized unit vintages

As described in [section 6.11 of Article 6 and CORSIA Policy](#), the LoA must state volume and/or temporal limits, including total quantity, vintages and crediting periods for which PFUs are authorised, thereby identifying the authorised vintages.

(iii) Authorized activity types

As described in [section 6.11 of Article 6 and CORSIA Policy](#), the LoA must identify the project or facility (name, Registry ID, Host Country and other attributes), which inherently specifies the activity type(s) to which the authorisation applies.

(iv) CORSIA compliance period

As noted in [section 12](#) of the Article 6 and CORSIA Policy, for CORSIA the PFUs must meet all CORSIA eligibility criteria and the Registry records the airline operator, the CORSIA compliance period and retirement details, and labels such units as ‘Retired – CORSIA’. Taken together with the requirement in section 6.1.1 for the LoA to state ‘the CORSIA compliance period for which the units have been authorised’, the combination of the LoA content requirements and the Registry’s labelling and record-keeping ensures that the CORSIA compliance period for which units are authorised is clearly identified.

(v) Timing and processes for applying and reporting adjustments, informed by “first transfer”

Yes. [As outlined in section 6 and 7](#), the Programme’s procedures require that the Host Country’s specified definition of “first transfer” in the Letter of Authorisation determines when corresponding adjustments must be applied, and they then set clear timelines and process steps around that. The LoA must define the first-transfer trigger (for NDC use this is the first international transfer; for OIMP, including CORSIA, it may be authorisation, issuance, first trade or retirement), and once that trigger occurs the Host Country is expected to apply the corresponding adjustment at that point and report it through Article 6/BTR channels in line with decisions 18/CMA.1 and 2/CMA.3.

The Registry records the defined first-transfer condition for each authorised PFU batch, logs when first-transfer events actually occur, and tracks corresponding adjustment status using flags such as “evidence received”, “evidence pending” and “not adjusted/authorisation withdrawn”, based on evidence from Article 6 Initial Reports, BTR structured summaries, UNFCCC databases and formal government communications. If, within one year after the date when the adjustment should have been applied and reported according to that first-transfer definition, there is still no satisfactory evidence of an adjustment, PFR issues a formal notice and opens a further six-month period for the supplier to obtain or demonstrate that the Host Country will apply the adjustment at the next reporting opportunity, after which a reconciliation process (including retirement of replacement PFUs) is initiated if non-application persists.

(vi) Chosen accounting method consistent with 2/CMA.3 Annex I

As [noted in section 6 and 12 of the Article 6 and CORSIA Policy](#), The LoA must contain a statement that the Host Country will apply and report corresponding adjustments in accordance with decision 2/CMA.3 (and related CMA decisions) and will transparently report authorisations and use in its Biennial Transparency Reports under Article 13. This requires the Host Country to commit to an accounting approach consistent with the Article 6.2 guidance in 2/CMA.3 Annex I. While PFR does not require the host country’s LoA to state its accounting method for applying corresponding adjustment, this information is included in Article 6, paragraph 2 in decision 2/CMA.3.

[Article 6 and CORSIA Policy \(PFPR005\)](#)

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 evidence reflecting the current state of the programme is presented above

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

a) As noted in [section 6](#) of the Article 6 and CORSIA Policy, the Programme requires the host-country attestation (Letter of Authorisation, LoA) to confirm which of the applicable Article 6 and CORSIA approach(es) described in response to Q2 will be used for the authorised PFUs, and to provide a formal commitment that corresponding adjustments will be applied, transparently reported and not lead to double counting, in accordance with the Annex to Decision 18/CMA.1, Decision 2/CMA.3 and any relevant future CMA decisions. Sections 8–10 of the Article 6 and CORSIA Policy then operationalise this by setting out procedures for obtaining and assessing evidence of corresponding adjustments, addressing cases of non-application, and implementing reconciliation measures (including replacement units) where

the agreed approach is not followed. Taken together, these provisions mean that host-country attestations must both confirm and give effect to the applicable approach(es) referred to in Q2, as a condition for PFUs to be recognised as Article 6-authorized and/or CORSIA-eligible.

b) Yes. [As noted in section 6](#), the Programme’s LoA content requirements and its Article 6 and CORSIA Policy require host-country attestations to specify how double-claiming will be avoided, and these are backed up by detailed Programme-level procedures. The LoA has to (i) confirm that corresponding adjustments will be applied to authorized PFUs when the defined “first transfer” condition is met, so that units used internationally (including for CORSIA) are excluded from the Host Country’s NDC accounting, (ii) affirm that mitigation outcomes will not be double counted with reporting through Biennial Transparency Reports and other Article 6 transparency channels, and (iii) include a dedicated statement from the Host Country “specifying and describing the steps taken to prevent double-claiming”.

On top of what must be stated in the LoA itself, the Programme’s policy describes the operational steps used to prevent and remediate double-claiming, including single retirement and single-purpose retirement, distinct NDC/OIMP/CORSIA labels, tracking of first-transfer events, evidence-based tracking of corresponding adjustments, and reconciliation measures such as retirement of replacement units if adjustments are not properly applied. Together, this means the “host-country attestation + Programme procedures” combination both obliges the Host Country to commit to the applicable Article 6 approaches and requires it to explicitly describe the concrete steps it is taking to prevent double-claiming in line with those approaches and requirements.

[Article 6 and CORSIA Policy \(PFPR005\)](#)

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):

All evidence reflecting the current state of the programme is presented above

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.

Beyond the core LoA and adjustment procedures already covered, the Programme implements the following specific measures to ensure Host Countries account for offset units and prevent double claiming between airlines and Host Countries under CORSIA:

CORSIA-Specific Operational Controls ([Section 12.3](#))

Registry explicitly records the airline operator identity, CORSIA compliance period, and retirement details for each CORSIA-eligible PFU, then permanently designates retired units as "Retired - CORSIA"

(preventing re-use or mixed claiming). Once labelled "Retired - CORSIA," units become ineligible for any other purpose, creating a clear accounting boundary.

Proactive Monitoring Against Host Country Reports ([Section 3.2.6](#))

The Registry actively cross-references PFU serial ranges, project identifiers, Host Country codes, and vintages against Host Country Article 6 documentation, BTRs, and UNFCCC/ICAO databases to verify adjustments have been applied as promised in LoAs.

ICAO-Specific Escalation for CORSIA Breaches ([Section 10.9.1](#))

If reconciliation is triggered due to missing Host Country adjustments for CORSIA units, PFR directly notifies ICAO with relevant details, preserving CORSIA mechanism integrity beyond just domestic NDC accounting.

Annual AEF Reporting Format ([Section 11.3.2](#))

Public reports use Agreed Electronic Format (AEF) specifically designed for UNFCCC Article 6 database interoperability, enabling automated consistency checks between Registry data and Host Country BTRs to surface discrepancies.

These build a multi-layered system where Host Country commitments are continuously validated against real-time Registry data, international databases, and ICAO reporting, with automatic escalation if accounting gaps emerge.

[Article 6 and CORSIA Policy \(PFPR005\)](#)

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

All evidence reflecting the current state of the programme is presented above

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

N/A

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

a). Any national government decisions related to accounting for units used in ICAO, including the contents of Host Country Letters of Authorisation (LoAs) described above, will be published in the Planet First Registry upon validation ([Sections 6.2.2, 12.9.1](#)). In the case of LoAs specific to authorised PFUs/projects, these will be published alongside relevant project-level data, serial number mappings, and CORSIA eligibility labels in the public Registry interface ([Section 12.7.3](#)).

b). We confirm that any relevant updates will be published as required (for example, where authorised PFUs reach the end of a crediting period/vintage limit specified in the LoA and seek renewal or volume increase, the updated LoA must be submitted and the new version published in the Registry without undue delay) ([Sections 6.2.3, 6.5, 12.10.1](#)).

[Article 6 and CORSIA Policy \(PFPR005\)](#)

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):

All evidence reflecting the current state of the programme is presented above

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

Q8.a) YES

Yes. The Planet First Registry Article 6 and CORSIA Policy (PFPR005) details procedures to compare Host Countries' accounting for emissions units in national emissions reports against the volumes of eligible PFUs authorised and used under CORSIA for which the Host Country attested it would not double claim. Sections 3.2.3 and 3.2.6 describe PFR's process requiring unique PFU serialisation and traceability together with active monitoring of Host Country Article 6 documentation, Biennial Transparency Reports (BTRs), and UNFCCC/ICAO databases to verify that corresponding adjustments match LoA commitments for authorised PFUs. Section 11.3.1 requires annual AEF reports published by 15 April each year specifically "to facilitate comparability between Registry data and national reporting under the Paris Agreement." Current Registry functionality includes labels for units showing corresponding-adjustment status ("Evidence received," "Evidence pending," "Not adjusted/authorisation withdrawn"), and sections 8–10 trigger formal reconciliation where Host Country accounting fails to reflect attested adjustments for CORSIA units.

Q8.b(i) YES

Yes. While the Programme’s procedures do not restate Section IV of Annex I to Decision 2/CMA.3 verbatim, they are designed to review the same accounting information as part of ongoing confirmation of Host Country reporting to the UNFCCC. The procedures specify the relevant accounting information per Section IV of Annex I to Decision 2/CMA.3: section 6.1.1 requires LoAs to confirm that corresponding adjustments will be applied and reported “in accordance with the Annex to Decision 18/CMA.1, Decision 2/CMA.3 and any relevant future decisions of the CMA.” Section 8.1 then defines the evidence sources as BTR structured summaries, Article 6 Initial and Updated Initial Reports and UNFCCC databases, which are the materials that contain the Decision 2/CMA.3 accounting data (including ITMO metrics, the method for applying corresponding adjustments and the method for quantifying the NDC) that must be reviewed. Finally, section 11.3.1 of the Article 6 and CORSIA Policy requires Planet First Registry to publish an annual report in an agreed electronic format by 15 April each year “to facilitate comparability between Registry data and national reporting under the Paris Agreement,” thereby specifying the structured data-exchange format through which this Annex I accounting information is systematically compared with LoAs and Registry records for ITMOs and OIMP uses, including CORSIA.

Q8.b(ii) YES

Yes. The Programme’s procedures specify both the expected timing and the processes by which Planet First Registry compares Host Country national reports with information in the Host Country’s attestation (LoA). Under sections 7.1–7.2 of the Article 6 and CORSIA Policy, the obligation for the Host Country to apply a corresponding adjustment is tied to a clearly defined “first transfer” trigger, and the Registry records first-transfer events and maintains corresponding-adjustment status flags at batch level. Once first transfer has occurred, sections 8–10 require PFR to seek and review evidence of the Host Country’s application and reporting of the corresponding adjustment in its Article 6 reports and Biennial Transparency Reports; if no credible evidence can be obtained within one year after the date by which the adjustment was due to be reported, and after a further six-month clarification period, PFR initiates a formal Reconciliation Process that is triggered by this comparison between national reports, the LoA and Registry records.

Where reconciliation is required, the procedures oblige the relevant parties to compensate for any double-claimed volume through retirement of equivalent replacement PFUs that meet the same use-case and (for CORSIA) CORSIA-eligibility requirements (sections 9.1.1,10.5.1–10.5.2), with PFR removing authorised-use/CORSIA-eligible designations from affected PFUs as set out in sections 6.6–6.8. In parallel, section 11.3.1 requires PFR to publish an annual report in an agreed electronic format by 15 April each year “to facilitate comparability between Registry data and national reporting under the Paris Agreement,” and this report is used to conduct regular consistency checks between Registry data, Host Country authorisation and adjustment information and the UNFCCC Article 6 database, with registry labels and public records updated to reflect the outcome of those comparisons and any reconciliation measures taken.

Q8.b(iii) YES

Yes. The Programme requires publication of all host-country attestations (LoAs) and the documentation generated by the Programme from its comparisons (including reconciliation outcomes), subject only to

applicable confidentiality constraints set out in PFPR005. Sections 6.2.2, 12.7.3 and 12.9.1 mandate that LoAs be published in the Registry with their full content, and current Registry functionality includes unit-level labels for corresponding-adjustment status (e.g. “Evidence received,” “Evidence pending,” “Not adjusted/authorisation withdrawn”). Documentary evidence, including LoAs, Article 6 Initial/Updated Reports, Biennial Transparency Reports and relevant UNFCCC database extracts, will be uploaded and made publicly accessible on the Registry as part of the Programme’s transparency outputs.

Section 11.2.2 requires public display of “Article 6 documentation, including Letters of Authorisation (LoAs) and evidence of corresponding adjustments” together with “reconciliation status, where relevant,” ensuring that both the attestations and the Programme-generated results of comparisons are made available. Sections 11.3–11.4 further require publication of annual AEF reports that set out authorised volumes by Host Country, first-transfer conditions, adjustment status, LoA changes, and CORSIA-specific volumes and reconciliation results, thereby publishing the “related documentation generated by the emissions unit programme (e.g., results from the comparison)” referenced in Q8.b(iii).

[Article 6 and CORSIA Policy \(PFPR005\)](#)

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 evidence reflecting the current state of the programme is presented above

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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Yes, the programme (Planet First Registry) is willing and able to report to ICAO’s relevant bodies the performance information as requested.

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 evidence reflecting the current state of the programme is presented above

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

N/A

Q10. Does the Programme have procedures in place for the programme, or proponents of the activities it supports, to compensate for, replace, or otherwise reconcile double claimed mitigation associated with units used under the CORSIA which the host country's national accounting focal point or designee otherwise attested to its intention to not double claim, including in the instance that the attestation is withdrawn? <i>(Paragraph 3.7.14)</i>	<input checked="" type="checkbox"/> YES
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Yes. In the Planet First Registry [Article 6 and CORSIA Policy \(PFPR005\)](#), Sections 9–10 (“Non-Application” and “Reconciliation Process”) and Sections 6.6–6.8 (“Reduction or Revocation of Authorisation”) set out procedures for reconciling PFUs used under CORSIA where there is no evidence or clear expectation that the Host Country will apply corresponding adjustments, including where a Host Country attestation (LoA) is reduced or withdrawn.

Excerpts:

Trigger for reconciliation (scope and CORSIA-specific context)

- 9.1.3: The reconciliation process applies where PFUs have been designated for authorised international use, including NDC use and OIMP such as CORSIA, and concerns arise about the Host Country’s application or reporting of corresponding adjustments.
- 9.1.1: For CORSIA uses, relevant information will be provided to ICAO, and any replacement PFUs must meet CORSIA eligibility requirements.
- 10.1.1(a): PFR shall initiate reconciliation where there is an absence of evidence that the Host Country has applied and reported the corresponding adjustment within one year of the date by which this was required.

- **Escalation and decision to reconcile**
 - 10.3.1–10.3.2: If no satisfactory explanation is provided, PFR issues formal notice to the relevant PFU supplier and/or account holders and opens a six-month period for them to provide evidence that the Host Country will apply the corresponding adjustment; if no such evidence is provided, PFR initiates the formal Reconciliation Process.
 - 10.4.2: The objective of reconciliation is to eliminate the risk of double claiming associated with non-adjusted PFUs.

- **Reconciliation measures (including CORSIA-specific replacement)**
 - 10.5.1–10.5.2: Reconciliation entails retiring an equivalent volume and value of PFUs that satisfy the same use-case requirements, including PFUs authorised for OIMP that are CORSIA-eligible being reconciled with PFUs authorised for equivalent OIMP use.
 - 10.9.1: Where affected PFUs were used for compliance under CORSIA, PFR communicates the relevant information to ICAO.

LoA reduction/withdrawal and structured review

- 6.6.1: Where an LoA results in a reduction of authorised PFUs, a reduction of CORSIA-eligible PFUs, or a full revocation of authorisation, PFR undertakes a structured review of affected PFUs.
 - 6.7: In this review, PFR identifies all affected PFUs (issuance status, transaction history, retirement status), engages with the Host Country authority to clarify and resolve discrepancies, and seeks to resolve the matter within three months of identifying the issue.
- **Treatment of affected PFUs after three months**
 - 6.8.1: Where affected PFUs have not been transferred or remain in the supplier’s account, PFR removes the authorised-use and/or CORSIA-eligible designations.
 - 6.8.1.2: Where PFUs have been transferred to third-party account holders but not retired, PFR removes the designation with account-holder agreement; if agreement cannot be reached, the PFUs are treated as subject to potential double claiming and PFR undertakes a structured review, including requirements for appropriate compensation or equivalent remedial action.
 - 6.8.1.3: Where PFUs have already been retired for compliance or other authorised purposes (including CORSIA), relevant parties must provide compensation, replacement units or other remedial measures consistent with Registry rules; PFR conducts a structured review and updates public records to reflect the revised status and corrective actions.
 - **Registry records and transparency**
 - 6.9: All changes to authorisation status and related reconciliation actions are recorded in the Registry, reflected in annual reporting and communicated, as appropriate, to ICAO and other relevant bodies.
 - 10.8.2: Registry entries clearly indicate the reconciliation status of the relevant PFUs.

Taken together, these provisions mean the Programme has defined procedures to compensate for, replace, or otherwise reconcile PFUs associated with double-claimed mitigation used under CORSIA, including cases where a Host Country LoA is reduced or withdrawn.

[Article 6 and CORSIA Policy \(PFPR005\)](#)

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 evidence reflecting the current state of the programme is presented above

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

N/A

PART 6: Programme comments

Are there any additional comments the programme wishes to make to support the information provided in this form?

N/A

SECTION IV: SIGNATURE

I certify that I am the administrator or authorized representative (“Programme Representative”) of the emissions unit programme (“Programme”) represented in a) this form, b) evidence accompanying this form, and c) any subsequent oral and/or written correspondence (a-c: “Programme Submission”) between the Programme and ICAO; and that I am duly authorized to represent the Programme in all matters related to ICAO’s analysis of this application form; and that ICAO will be promptly informed of any changes to the contact person(s) or contact information listed in this form.

As the Programme Representative, I certify that all information in this form is true, accurate, and complete to the best of my knowledge.

As the Programme Representative, I acknowledge that:

the Programme’s participation in the assessment does not guarantee, equate to, or prejudice future decisions by Council regarding CORSIA-eligible emissions units; and

the ICAO is not responsible for and shall not be liable for any losses, damages, liabilities, or expenses that the Programme may incur arising from or associated with its voluntary participation in the assessment; and

as a condition of participating in the assessment, the Programme will not at any point publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme and ICAO, and of the assessment process generally, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.

Signed:

Anthony Cox _____ 09/03/2026 _____
Full name of Programme Representative (*Print*) Date signed (*Print*)

Anthony Cox
Programme Representative (*Signature*)

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



| ICAO

Programme Application Form, Appendix B

Programme Assessment Scope

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

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



ICAO

Programme Application Form, Appendix C

Programme Exclusions Scope

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

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

Emissions Unit Programme Registry Attestation

(Version 3, January 2023)

PART A. Applicability and Instructions

1. Relevance and definitions:

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

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

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

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

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

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

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

2. Programme - registry relationship:

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

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

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

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

3.3.1. Forward the signed attestation to the TAB; and

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

PART B: Emissions Unit Programme Registry Attestation

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

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

4.1.1. The instructions and terms of this attestation;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Anthony Cox

Programme Representative Signature

Anthony Cox
Programme Representative Name

Anthony Cox

Registry Representative Signature

Anthony Cox
Registry Representative Name

Programme Name: Planet First Registry

Date: 06/03/26

Registry Name: Planet First Registry

Date: 06/03/26

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: [Planet First Registry](#)

Administering Organization⁵: [Planet First Registry](#)

Official mailing address: [The Engine House, Alexandra Road, Castletown, IM9 1TG, Isle of Man](#)

Telephone #: [NA](#)

Official web address: [Planet First Registry](#)

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

Full name and title: [Anthony Cox, Compliance Officer](#)

Employer / Company (*if not programme*): [Planet First Registry](#)

E-mail address: anthony.cox@planetfirstregistry.com Telephone #: [+353831516516](#)

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

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

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

Full name and title: Same as Programme Administrator

Employer / Company (*if not Programme*): Same as Programme Administrator

E-mail address: Same as Programme Administrator Telephone #: Same as Programme Administrator

2. Registry Representative Information⁶

A. Registry Information

Registry / system name: Planet First Registry

Administering Organization: Planet First Registry

Official mailing address: The Engine House, Alexandra Road, Castletown, IM9 1TG, Isle of Man

Telephone #: NA

Official web address: [Planet First Registry](#)

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

Full name and title: Anthony Cox, Compliance Officer

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

E-mail address: anthony.cox@planetfirstregistry.com Telephone #: +353831516516

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

Full name and title: Same as Programme Administrator

Employer / Company (*if not Registry Administering Organization*): Same as Programme Administrator

E-mail address: Same as Programme Administrator Telephone #: Same as Programme Administrator

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

PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES

7.1	Does the Programme Registry fully meet the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place in the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat and, if applicable ⁷ , as acknowledged by the Programme in the signed “Programme acceptance to terms of eligibility for inclusion in the ICAO document “ <i>CORSIA Eligible Emissions Units</i> ”?”	X YES
	Describe how the Registry ensures its ability to implement these provisions:	
	Yes, The Planet First Registry meets the objectives of all provisions and procedures provided to the ICAO Secretariat in the Application Form. Operating a programme-administered electronic registry covering all relevant details requested in the application form. These provisions are defined in the relevant documents all made publicly available under the document’s library on The Planet First Registry Documents Library. Some key documents include/not limited to The Standard and Article 6 Procedures.	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
	For the full public functionality of The Planet First Registry visit the webpage: https://planetfirstregistry.com/ all functionality and practices outlined in this application can be reviewed.	

7.2	Will the Programme Registry ensure that a CORSIA participant’s request for a registry account will not be denied solely on the basis of the country in which the requestor is headquartered or based?	X YES
	Describe how the Registry does or will implement this provision:	
	Planet First Registry will not deny a CORSIA participant’s account request solely due to the country where the applicant is headquartered or based; requests are assessed against objective onboarding/KYC requirements and operational eligibility criteria.	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
	For the full public functionality of The Planet First Registry visit the webpage: https://planetfirstregistry.com/ and the document library here :	

7.3	Will the Programme Registry (in the case of applicants to be assessed to determine their eligibility)/Does the Programme Registry (when the Programme is determined to be	X YES
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⁷ Only applicable when the Programme submits the signed “*Emissions Unit Programme Registry Attestation*” to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

	eligible by a decision of the ICAO Council) identify / label its CORSIA eligible emissions units as defined in the ICAO Document “ <i>CORSIA Eligible Emissions Units</i> ”?	
	Describe how the Registry does or will implements this provision:	
	Yes, The Planet First Registry has the capabilities and will identify, on all account types, each ICAO-eligible units with a label “CORSIA” as defined in the document Article 6 Procedures available in the document library here .	
	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> .	
	Document Library	

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?	X YES
	Describe how the Registry does or will implement these provisions:	
	Yes, upon request from a CORSIA participant account holder, the Planet First Registry will process the cancellation of CORSIA-eligible PFUs for the purpose of reconciling CORSIA offsetting requirements and will designate those units accordingly. For CORSIA retirements, the Planet First Registry records airline operator, the applicable CORSIA compliance period, and retirement details and also supports CORSIA-specific reporting of volumes retired by aeroplane operators for each compliance period. Retirement transactions are single-use and require a specified purpose at 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> .	
	Document Library	

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.	X YES
	b. Will such cancellation information (row a) includes all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?	X YES
	Describe how the Registry does or will implement these provisions:	
	Yes. On receipt of a formal instruction from a duly authorised representative of an account holder capable of holding and cancelling CORSIA Eligible Emissions Units, the Planet First Registry will	

	<p>make the account holder’s cancellations publicly visible within 1–3 business days, except where delayed by scheduled system downtime or downtime beyond the Registry administrator’s control.</p> <p>The Planet First Registry will also ensure that the publicly visible cancellation information includes all data fields required for this purpose under ICAO Annex 16, Volume IV and the Environmental Technical Manual (ETM), Volume IV.</p>
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>
	<p>Webpage: https://planetfirstregistry.com/</p>

7.6	<p>Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?</p>	X YES
	<p>Describe how the Registry does or will implement this provision:</p>	
	<p>Registry account holders can access a full list of their previous retirements directly within their registry account by logging in at https://planetfirstregistry.com/.</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>https://planetfirstregistry.com/</p>	

7.7	<p>a. Does the Programme Registry maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants’ designees, and transaction events carried out by a user?</p>	X YES
	<p>b. Does the Programme Registry disclose documentation of such practices (row a) upon request?</p>	X YES
	<p>c. Does the Programme Registry utilize appropriate method(s) to authenticate the identity of each user accessing an account?</p>	X YES
	<p>d. Does the Programme Registry grant each user access only to the information and functions that a user is entitled to?</p>	X YES
	<p>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?</p>	X YES
	<p>f. Do such security features (rows a – e) meet and undergo periodic updates in accordance with industry best practice?</p>	X YES

Describe how the Registry implements each provision in rows a – f:

- a) The Planet First Registry is built on a blockchain-native architecture, presenting verified data sourced from Carbon Plant's underlying blockchain infrastructure. Carbon Plant is a designated business incorporated and regulated on the Isle of Man under the Isle of Man Financial Services Authority, operating to the highest financial services standards. This regulatory foundation provides an independently enforced compliance baseline that underpins all registry security practices.

Data integrity via blockchain immutability.

All credit issuances, transfers, retirements, and transaction events are recorded on an immutable blockchain ledger. The decentralised ledger architecture ensures that no single point of failure or unauthorised actor can alter historical transaction records. Smart contracts govern transaction logic, eliminating manual intermediaries and reducing the risk of human error or fraudulent modification. The Planet First Registry has read-only access to this ledger. No user of the Planet First Registry, including registry administrators, can create, modify, or delete any record on the blockchain. Data integrity is therefore structural, not dependent on application-level controls.

Authenticated and controlled access.

User identity is established at the point of account creation through a formal KYC process. Individuals acting on behalf of an organisation must provide proof of identity and authorisation, and accounts are only activated upon successful verification. All authenticated sessions are governed by a lightweight role-based access control layer, appropriate to a read-only display platform, with every request validated through application middleware before execution.

Secure infrastructure.

The registry application is hosted on Amazon Web Services (AWS), a certified cloud environment that maintains SOC 2 Type II, ISO/IEC 27001, and PCI-DSS certifications. The registry operates under AWS's shared responsibility model, whereby AWS secures the underlying infrastructure to certified standards and Planet First maintains security controls at the application and data access layer. Network security controls include firewalls, security groups, and port-level restrictions. All data in transit is protected by HTTPS/TLS encryption. API access is controlled via securely managed API keys, and strict CORS policies prevent unauthorised browser-based access. Database access (MongoDB Atlas) is restricted to trusted application and infrastructure IP addresses and is not exposed to the public internet.

Walled garden model.

The registry operates within a controlled, permissioned environment. Only verified, KYC-approved participants can access the registry. This combines the immutability and auditability benefits of blockchain with the access control and participant verification required for a regulated compliance market such as CORSIA.

Audit and updates

Security provisions are subject to periodic review and updated in accordance with industry best practice. The FSA registration of the underlying Carbon Plant exchange means the platform is subject to ongoing regulatory oversight, providing an additional layer of independent assurance beyond internal audit cycles.

- b) Yes. While this information is currently restricted to the internal development team and not publicly disclosed, it can be made available upon formal request, subject to appropriate authorization, confidentiality obligations, and compliance requirements.
- c) Yes. The Planet First Registry employs a two-stage approach to user authentication, covering both identity verification at account registration and secure credential-based access for ongoing use.

Account registration and KYC verification.

All accounts are subject to KYC-based registration controls prior to activation. Organisational details and authorised contact information are collected and verified, and individuals acting on behalf of an organisation are required to provide proof of identity and authorisation. Accounts are not activated until this verification is complete. The Planet First Registry does not permit anonymous or unverified access.

Ongoing authenticated access.

Once an account is activated, each individual user is assigned unique login credentials tied to their verified identity. All user sessions are conducted over HTTPS/TLS encryption. Access permissions are governed by a lightweight role-based access control layer, ensuring that each user can only access the functions and data appropriate to their assigned role within their organisation. Every access request and data interaction is validated through application middleware before execution, providing a consistent authorisation checkpoint regardless of the access method used.

This layered approach ensures that identity is established before account activation and continuously enforced at each interaction, with no pathway to registry data that bypasses either the KYC registration process or the credential-based authentication controls.

- d) Yes. The Planet First Registry's access model reflects the nature of the platform itself. Because the registry operates as a read-only display layer drawing from an immutable blockchain, no users have the technical ability to create, modify, or delete any registry record except administrative roles which may create registry records (projects/methodologies/credits) within the registry system itself, subject to role-based permissions. The architecture eliminates the category of risk that write-access controls are designed to address. Data integrity is enforced at the ledger level, not through application permissions.

Access to the registry itself is controlled by an authentication gate. Only users who have completed the Planet First Registry's KYC-based registration process are granted access to the platform. This ensures that registry data is visible only to verified participants, not to the public or unverified parties.

At the participant level, the underlying Carbon Plant exchange, as a designated business registered with the Isle of Man Financial Services Authority, applies stringent KYC and AML controls to all entities permitted to interact with the platform. This regulatory framework, enforced under Isle of Man financial services law, governs which participants hold positions in the registry and on what basis. The FSA registration means these controls are subject to independent regulatory oversight rather than self-certification alone.

The registry is hosted on AWS infrastructure certified to SOC 2 Type II, ISO/IEC 27001, and PCI-DSS standards, providing assurance that access controls at the infrastructure level meet recognised international benchmarks for security and availability.

- e) Yes, The Planet First Registry relies on the Carbon Plant Exchange to process all credit-related transactions. Each action (such as transfer, retirement, or updates to credits) must be initiated through an authenticated account with role-based access controls. Before any transaction proceeds, it undergoes a formal approval step where a designated role, the Operation Verifier, reviews and confirms the request, ensuring the action is intentional and authorized.

Only after this verification does the transaction move forward for execution and recording. Completed transactions are then logged on the blockchain, providing immutability and preventing unauthorized modification. The Registry reflects only those transactions that have successfully passed this approval and validation process.

- f) Yes. The Planet First Registry's security features are designed to be appropriate to the nature of the platform and are maintained in accordance with industry best practice.

Right-sized controls.

Because the registry is a read-only display platform, the access control model is intentionally lightweight. A limited role-based access control layer manages authenticated user sessions, but the more complex write-access permission structures required by editable registries are unnecessary here. The immutability of the underlying blockchain removes the category of risk those controls would address. This is not an absence of control. It is an architecture in which the most critical controls are structural rather than procedural.

Infrastructure currency.

The registry is hosted on AWS, which continuously maintains and updates its infrastructure to SOC 2 Type II, ISO/IEC 27001, and PCI-DSS standards. These certifications require periodic independent audit and renewal, meaning the underlying hosting environment is kept current with recognised international security benchmarks as a matter of certification obligation rather than discretionary review.

Regulatory currency.

	<p>The underlying Carbon Plant exchange is a designated business registered with the Isle of Man Financial Services Authority, subject to ongoing AML and KYC compliance obligations under Isle of Man financial services regulation. FSA registration requires continuous adherence to evolving regulatory standards, providing an external forcing function for security and compliance currency that operates independently of Planet First's own review cycle.</p> <p>Application-level review.</p> <p>Security configurations, authentication controls, and platform settings within the Planet First Registry application are reviewed periodically and updated in response to emerging threats, changes in best practice, and platform development. Updates to the application are tested prior to deployment to ensure security controls remain effective following any change.</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>	X 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>	X YES
	<p>Describe how the Registry does or will implement each provision in rows a and b:</p>	
	<p>a) Yes. The Planet First Registry maintains contact information for all registered account holders, including CORSIA participants and their designees. Upon identifying any breach of registry data security or integrity, the following steps will be taken:</p> <p>Immediate containment.</p> <p>The registry will be placed into maintenance mode and, where necessary, user access will be suspended to prevent further exposure. Because the Planet First Registry operates as a read-only display layer, the underlying blockchain data cannot be altered or compromised by a breach of the registry platform itself. However, account holder data and access credentials held within the application layer would be treated as potentially affected and the response would proceed accordingly.</p> <p>Notification.</p>	

	<p>Affected account holders, including any CORSIA participants or their designees, will be notified promptly upon confirmation of a breach. Notifications will identify the nature of the incident, the data or functions affected, and the steps being taken to contain and remediate it. Account holders will be kept informed as the incident progresses, including upon resolution and following any remediation measures put in place.</p> <p>Regulatory notification obligations.</p> <p>The underlying Carbon Plant exchange, as a designated business registered with the Isle of Man Financial Services Authority, is subject to mandatory breach notification obligations under Isle of Man financial services and data protection regulation. These legal obligations provide an additional and independently enforceable mechanism ensuring that material incidents are reported to the relevant authorities within the timeframes required by law.</p> <p>b) Yes. In the event of a breach affecting the Planet First Registry, the incident will be escalated immediately to senior management within the Registry and, where the breach affects or may affect CORSIA participant account holders or their designees, the Programme will be notified without delay. The Programme will then inform and engage with the ICAO Secretariat in the same manner as required for material deviations from the Programme's application form.</p> <p>Internal escalation procedures ensure that the appropriate personnel responsible for Programme compliance are notified at the same time as operational and technical staff, so that ICAO engagement is not delayed by internal routing. The Registry maintains documented incident response procedures that identify the responsible individuals for each notification pathway, including the ICAO escalation chain.</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>
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7.9	Does the Programme Registry ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV ⁸ ?	X YES
	Describe how the Registry implements these provisions:	
	The Planet First Registry ensures irreversibility by treating cancellation as final, once retired, units are permanently removed from circulation, and a credit may be retired only once. The Planet First Registry ensures designation of purpose by requiring the retirement request to include the purpose of the retirement and by publicly recording retirement details.	

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.

	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> .
	https://planetfirstregistry.com/

7.10	a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format?	X YES
	b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required?	X YES
	c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields?	X 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?	X YES
	Describe how the Registry implements each provision in rows a – d:	
	Yes, all the information surrounding cancellation is in a friendly way, available at no cost with no credentials required, can be searched based of data fields and is capable of being downloaded in machine readable format.	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
	https://planetfirstregistry.com/	

7.11	a. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible?	X YES
	b. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations consistent with the Programme’s long-term planning, including plans for possible dissolution?	X YES
	Describe how the Registry does or will implement each provision in rows a and b:	
	<p>a) Yes. The Planet First Registry will retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at a minimum three years beyond the end date of the latest compliance period, as set out in the Planet First Registry Article 6 and CORSIA policy at section 11.1.2</p> <p>b) Yes. The Planet First Registry will 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, as confirmed in the Planet First Registry Wind Down Policy</p>	

	<p>(PFG005 v1.0). This can be shared separately as business confidential information upon request.</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>Weblink to Planet First Registry projects page: Planet First Registry Weblink to Article 6 and CORSIA Policy: Here</p>