

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

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

(Version 2, January 2026)

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SECTION I: ABOUT THE ASSESSMENT OF APPLICATIONS

Background

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

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

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

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

About this form

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION II: INSTRUCTIONS

Submission and contacts

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

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

Form basis and cross-references

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

Application Form completion

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

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

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

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

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

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

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

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

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

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

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

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

Scope of application

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

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

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

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

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

Treatment of EUC-relevant programme procedures at the methodology level

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

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

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

“Linked” certification schemes

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

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

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

Disclosure of programme application forms and public comments

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

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

SECTION III: APPLICATION FORM

General information

A. Programme Information

Programme name: Puro Program

Administering Organization¹¹: Puro.earth Oy

Official mailing address: Tammasaarenkatu 1, 00180, Helsinki, Finland

Telephone #: +358 40 5858848

Official web address: <https://puro.earth>

B. Programme Administrator Information

Full name and title: Benno Fuchs, Chief Operating Officer, Puro.earth

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

E-mail address: benno.fuchs@puro.earth

Telephone #: +49 17684240720

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

Full name and title: Marianne Tikkanen, Head of Program, Puro.earth

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

E-mail address: Marianne.tikkanen@puro.earth

Telephone #: +358 504397779

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

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

Board of Directors (2026)

Chairman Fredrik Ekström, Nasdaq

Jan Willem Bode, Puro.earth

Eve Tamme, Independent Board Member

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

Randall Zuccalmaglio (Nasdaq Ventures)
Linda Olsson (Nasdaq)
Roland Chai (Nasdaq)
Mats Persson (Fortum)

Independent Advisory Board (2026)

Chairman: Professor Myles Allen, Professor of Geosystem Science, Department of Physics, University of Oxford
Ms. Nikki Batchelor, Director, XPRIZE Carbon Removal
Dr. Mai Bui, Director of Climate Science, Supercritical
Mr. Todd Flach, Senior Expert, Net-zero Plastic
Dr. Florian Kraxner, International Institute for Applied Systems Analysis (IIASA)
Professor Ali Mashayek, University of Cambridge

Management Team (2026)

Jan Willem Bode, President
Ville Hovatta, Chief Financial Officer
Benno Fuchs, Chief Operating Officer

Head of Puro Program

Marianne Tikkanen

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.

Link to updated webpage with high level organization chart and public names [About us - Puro.earth](#)

Link to updated governance explainer in Document Library [Puro Governance Mechanism v2.0](#)

Questionnaire

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

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

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

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

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

Criterion: Legal nature and transfer of units

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

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

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

The Program ensures its consistency with this requirement by requiring the following:

- a) The Puro Standard [General Rules v4.3](#) define the attributes of a CO₂ Removal Certificate (CORC) and establish procedural mechanisms to ensure their integrity. A CORC is defined as an electronic certificate representing one metric ton of Net CO₂ Removal stored long term. Each CORC is required to include a

set of mandatory attributes (e.g., unique identifier, methodology, monitoring period, production facility details, durability label). The issuance process requires independent third-party verification (Output Audit) and Issuing Body review before CORCs are created. The Registry assigns unique identifiers and tracks each CORC throughout its lifecycle, ensuring that the underlying attributes are uniquely attached to the unit and not duplicated.

Evidence:

“CO2 Removal Certificate (CORC) - CO2 Removal Certificate is an electronic document, which records the Attributes of CO2 Removal issued to certified Production Facilities. Each CORC represents a Net Carbon Dioxide Removal volume of one (1) metric ton of Long-Term CO2 Removal.” (Definitions section, p. 22)

“A CORC represents a volume of 1 (one) metric ton of Net Carbon Dioxide Removal stored Long Term.” (Section 3.2.4, p. 12)

“Each CORC shall specify the following Attributes: i. Unique identifier. ii. Issuance Date. iii. CO2 Removal Methodology and its version. iv. CORC100+, CORC200+ or CORC1000+ label... v. Production Facility identifier, name, and location... vii. Monitoring Period first and last dates...” (Section 3.2.4.1, p. 12)

“All processes aim to exclude the possibility of more than one CORC being issued for the same volume of CO2 Removal and that the CORC issued represents the sole proof of ownership of the associated CO2 Removal Attributes.” (Section 1.1.3, p. 3)

The full contents of these procedures can be found in this weblink:

- Puro Standard [General Rules v4.3](#), Definitions section (pp. 22–23), Section 1.1.3 (p. 3), and Section 3.2.4–3.2.4.1 (p. 12).

- b) The Program publicly discloses the procedures through which CORC attributes are defined, verified, issued, and recorded. The General Rules describe the full certification lifecycle, including Production Facility Audit, Output Audit, Issuing Body review, and CORC issuance. Audit Reports, Audit Statements, project descriptions, issuances, and retirements are made publicly available through the Registry. This ensures transparency regarding how attributes are determined, verified, and attached to issued CORCs.

Evidence

“Performance verification involves an Output Audit by an independent 3rd party Auditor, followed by Output Review by the Issuing Body.” (Section 2.3.1, p. 7)

“With a successful performance verification and Output Review outcome the Issuing Body issues the amount of CORCs corresponding to the verified CO2 Removal volume...” (Section 3.2.6, p. 12)

“Audit Statements, Audit Reports, registrations, and project descriptions are publicly available from the Registry.” (Section 5.1.1, p. 16)

“Issuances and Retirements are available in the Registry with details about the Beneficiary, the Vintage of the CORC and the Production Facility...” (Section 5.1.2, p. 16)

The full contents of these procedures can be found in this weblink:

- Puro Standard [General Rules v4.3](#), Sections 2.3, 3.2, and 5.1 (pp. 7–12, 16).

- c) The Program defines operational property aspects of CORCs through Registry-based ownership tracking, transfer procedures, retirement mechanisms, and withdrawal rules. CORCs are uniquely identified and tracked from issuance through transfer and retirement. Transfers occur via a formal trade report submitted to the Registry Operator, who executes the transfer between accounts. Retirement removes the CORC from circulation and entitles the Beneficiary to exclusive ownership of the associated CO₂ removal attributes. The Issuing Body retains authority to withdraw CORCs in defined circumstances (e.g., error, material breach, reversal). While these provisions clearly operationalize ownership and exclusivity within the Registry system, the Rules do not explicitly characterize CORCs under a specific legal property category (e.g., intangible personal property).

Evidence

“CORCs are uniquely identified in the Registry and each CORC’s chain of custody is tracked from when the CORC is issued through to its Transfer or Retirement.” (Section 3.1.1, p. 11)

“Retirement removes the CORC from circulation and entitles the Beneficiary exclusive ownership of the quantity and other Attributes of the CO₂ Removal represented in the CORC.” (Section 3.3.1, p. 12)

“To initiate the Transfer of ownership... submits a trade report to the Registry Operator... [who] executes the Transfer of CORCs between the accounts as defined in the trade report.” (Section 4.2.1–4.2.2, p. 16)

“To maintain the accuracy and veracity of the System, the Issuing Body has the right to withdraw CORCs from an Account Holder’s Account.” (Section 3.4.1, p. 13)

The full contents of these procedures can be found in this weblink:

- Puro Standard [General Rules v4.3](#), Sections 3.1, 3.3, 3.4, and 4.2 (pp. 11–16).

- d) The Program publicly discloses the Registry-based mechanisms that govern ownership, transfer, retirement, and withdrawal of CORCs. The General Rules describe the full lifecycle of CORCs, including issuance, chain-of-custody tracking, transfer of ownership through registry execution, public reporting of retirements, and safeguards against double counting. The Registry publishes issuance and retirement information, including beneficiary details (subject to limited delay). These procedures are publicly available in the General Rules and Registry reports. However, while operational ownership procedures are transparent, the Rules do not separately disclose a legal characterization of title or governing law within this document.

Evidence

“The Registry stores information of the CORCs issued, transferred, and retired.” (Section 1.1.5, p. 3)

“The CORCs are issued in the Registry, where the full lifecycle is tracked from Issuance to Retirement...”

(Section 3.5.5.1, p. 14)

“Issuances and Retirements are available in the Registry with details about the Beneficiary...” (Section 5.1.2, p. 16)

“The Registry does not allow the transfer of CORCs outside of the Registry.” (Section 3.5.3.5, p. 14)

The full contents of these procedures can be found in this weblink:

- Puro Standard [General Rules v4.3](#), Sections 1.1.5, 3.5, 4.2, and 5.1 (pp. 3, 14–16).

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

N/A

Criterion: Programme governance

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

Provide evidence that this information is available to the public:

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

Program governance is provided in [“About Us” section on the Puro website](#) and [Governance Mechanism v2.0](#) document, which is available in the [Puro Document Library](#). Program rules are also available in the Puro Document Library, specifically [General Rules v4.3](#) submitted for this assessment.

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

Planned change: Puro.earth has announced that it will expand operations beyond Puro program. Puro.earth will become a multi-program certification service provider. Puro.earth has announced the development of two new programs: EU CRCF and CCS+.

Expected timeline: Puro.earth is planning to start certifying credits for both European Union CRCF methodologies and CCS+ in 2026.

Impact to Puro program: Adding two separate programs is not expected to impact Puro program rules or execution.

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

Provide evidence of such coverage:

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

The program maintains a professional liability policy in excess of \$5 million via its majority shareholder Nasdaq Inc. A copy of the policy 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 |

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

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

Puro program first CORC-credits were issued in 2019. Puro program has been continuously operational since then. At the time of this application, we have eight (8) approved methodologies ready to be used covering ocean and land-based carbon removal pathways. We are submitting three (3) of those methodologies for CORSIA approval. These methodologies can be found in the Document Library at this weblink: [Document library | Methodologies](#)

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

N/A

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

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

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

a) Puro program has ambition to work for mitigating the climate change until 2050 and beyond with the incentive that the carbon removal credits create.

b) We have a plan for possible responses to the dissolution of the program in its current form and orderly transfer or closure of operations in such a case. This document has been approved by Board of Directors and available upon request.

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

N/A

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

Criteria: Multiple (re: Conflicts of interest)

| | |
|--|---|
| Q6. Are policies and robust procedures in place ¹³ to... (<i>Paragraph 2.7.3</i>) | |
| a) ... prevent the programme administrators, staff, board members, and management from having financial, commercial or fiduciary conflicts of interest in the governance or provision of programme services? | <input checked="" type="checkbox"/> YES |
| b) ...ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated? | <input checked="" type="checkbox"/> YES |

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

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

a) and b) Yes, the program has policies and robust procedures in place to prevent the program registry administrators from having financial, commercial or fiduciary conflicts of interest in the governance or provision of registry services. Those procedures are included in the [Conflict of Interest Policy](#) approved by the Puro Board of Directors.

All staff, including program administrators and management, as well as board members, are covered by its scope as rule 1.5 on p.1 confirms. Rule 1.4 states that conflicts of interest are not prohibited but shall be identified, disclosed, and managed or resolved as appropriate.

Section 6 on p.4 of the [Conflict of Interest Policy](#) establishes the procedures to manage conflicts of interests, which include:

- i. Training.
- ii. Identification.
- iii. Registration.
- iv. Follow up.

The full contents of these procedures can be found in this weblink: [Conflict of Interest Policy](#)

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

N/A

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

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.

| | |
|---------------|--|
| and isolated? | |
|---------------|--|

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):

Puro’s Conflict of interest policy applies to all staff including board members, therefore the response to this question is identical to the previous one.

a) Yes, the program has policies and robust procedures in place to prevent the program registry administrators from having financial, commercial or fiduciary conflicts of interest in the governance or provision of registry services. Those procedures are approved by the Puro Board of Directors.

The full contents of these procedures can be found in this weblink: [Conflict of Interest Policy](#)

All staff, including program registry administrators, are covered by its scope as rule 1.5 on p.1 confirms.

The full contents of these procedures can be found in this weblink: [Conflict of Interest Policy](#)

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

N/A

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

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

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

a) Yes, provisions are in place requiring accredited 3rd parties 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 with the offset credits being evaluated.

For both trajectories of VVB engagement described in the [Validation and Verification Requirements](#) document, an explicit declaration confirming lack of conflict for staff and family members is required as listed in Section 6 under *Trajectory a. Framework negotiation* in point A on p.3, and under *Trajectory b. Individual audit quotation* in point E on the same page.

b) Yes, provisions are in place to manage and/or prevent conflicts of interest, Section 6 of the [Validation and Verification Requirements](#) document on p.3 regulates Conflict of Interest for Validation and Verification Bodies (VVBs). The provisions refer to any potential Conflict of Interest; therefore, they also apply to potential conflicts

between the VVB and Puro and the activities it supports.

c) Yes, revealing a conflict of interest by a VVB linked to a project means that the VVB shall be disqualified as it would not be able to sign the no-conflict declaration and therefore cannot be appointed as a VVB by Puro.

The full contents of these procedures can be found in this weblink: [Validation and Verification Requirements](#)

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

N/A

Criterion: Transparency and public participation provisions

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

Summarize and provide evidence of the procedures referred to above:

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

Yes, Section 5, Reports from the Registry, of the [General Rules v4.3](#) on p.16 lists mandatory information for disclosure to the general public and specifically to Account Holders.

Additional details on disclosure requirements specifically on the calculations involved in carbon removal quantification are listed in the individual methodologies. For example, rule 7.7.3 on p 109 of the [Biochar Methodology Edition 2025](#) stipulates the level of detail of Lifecycle assessment calculation disclosure.

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 type="checkbox"/> YES |
|---|------------------------------|

Summarize and provide evidence of the procedures referred to above:

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

Yes, rules 6.4.4 and 6.4.5 of the [General Rules v4.3](#) on p.19 state that activities shall conduct stakeholder consultation and have a continuous process in place.

A specific Standard document, the [Stakeholder Engagement Requirements](#) document further regulates local stakeholder requirements for individual mitigation activities and for the adoption of Puro methodologies.

Both documents are publicly available on the Puro website [Document library | Standard Documents](#).

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

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

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

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

a) Yes, the program conducts public comment periods relating to the Puro Standard or methodologies or frameworks under development. Rule 1.3.4 of the [General Rules v4.3](#) on p.4 confirms that any new methodology or material revisions to existing ones shall be sent to public consultation before approval. The [Methodology Development Requirements](#) document confirms the public consultation as a process step in Figure 1 on p. 3. The [Stakeholder Engagement Requirements](#) document provides further details, for example rule 1.3.2 confirms the minimum duration of public consultations.

We also require public comment periods relating to activities seeking registration or approval. The [Stakeholder Engagement Requirements](#) document confirms in rule 2.1.1 on p 8 that stakeholder engagement shall be conducted when seeking approval for a new Production Facility with additional details provided in Sections 2.2 – 2.4. Rule 6.4.5 of [General Rules v4.3](#) on p.19 further places an obligation on suppliers to put in place a policy for ongoing feedback. Yes, rule 1.6.3 of the [Stakeholder Engagement Requirements](#) specifies that feedback shall be duly considered while rule 1.3.5 stipulates that gathered feedback shall be addresses and documented in a summary of consultation outcomes document

Operational activities are further required to organize Ongoing stakeholder feedback process and those are detailed in Section 2.5 of the same document on p. 10.

Rule 1.3.3 of [General Rules v4.3](#) on p. 4 states that the Advisory Board, which governs the Puro Standard as confirmed in rule 1.3.1, may request revision to the Standard or Methodologies. Under rule 1.3.4, if the review results in “material revisions and/or new Methodologies”, a public consultation is required before approval.

b) Yes, provisions and requirements are listed in [General Rules v4.3](#), in the [Methodology Development Requirements](#) and in the [Stakeholder Engagement Requirements](#) document as detailed above.

c) Yes, public comments are considered and the comments with resolutions are published in this weblink:

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

Criteria: Safeguards system and Do no net harm

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

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

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

The Program ensures its consistency with this requirement by requiring the following:

- a) **Summary:** The Puro Standard has dedicated, multi-layered environmental safeguards embedded across its General Rules and individual methodology documents. The overarching requirement is established in Rule 6.4.1 on p. 18 of the [General Rules v4.3](#), which obligates every CO₂ Removal Supplier to demonstrate that their Production Facility activities "do no net harm to the surrounding natural environment." This principle is operationalized through a set of ten mandatory compliance areas under Rule 6.4.1.1 on the same page, specifically aligned with the ICVCM Core Carbon Principles. Suppliers must back these up with substantive documentation, as required under Rule 6.4.3 on p. 19 of the [General Rules v4.3](#). At the methodology level, all three in-scope methodologies (Biochar, ERW, and Geologically Stored Carbon) further operationalize these requirements through project-specific Environmental and Social Risk Assessments, hazardous chemicals plans, disaster management plans, and ongoing monitoring procedures tied to quantified alert and threshold values.

Evidence:

Puro Standard General Rules v4.3,

Rule 6.4.1 "A CO₂ Removal Supplier shall be able to demonstrate Environmental and Social Safeguards and that the Production Facility activities do no net harm to the surrounding natural environment or local communities."

Rule 6.4.1.1(vi–viii) "[Suppliers shall adhere to:] vi. Pollution prevention, including pollutant emissions to air, water, and soil as well as noise and vibration, and generation of waste and release of hazardous materials, chemical pesticides, and fertilizers. vii. Avoiding or minimizing adverse impacts to community health and safety. viii. Biodiversity conservation and sustainable management..."

Rules 6.4.3–6.4.3.1 "The CO₂ Removal Supplier shall provide documentation, that shall robustly address all material environmental and social impacts. This shall be done through one or several of the following:
i. Environmental Impact Assessment (EIA). ii. Environmental permit. iii. Environmental and Social

Monitoring Plan [...]. iv. Other documentation [...] approved by the Issuing Body."

The full contents of these procedures can be found in this weblink:

- Puro Standard [General Rules v4.3](#), pages 18–19, Section 6.4, Rules 6.4.1–6.4.4.

ERW Methodology Edition 2025, Rule 4.4.1

"The CO₂ Removal Supplier shall have in place, maintain, and abide by environmental and social safeguards to the extent required by this methodology, the Puro Standard General Rules, and any applicable local statutory requirements, in order to ensure that the ERW activities do no 'net-harm' to the surrounding natural environment or local communities."

The full contents of these procedures can be found in this weblink:

- [ERW Methodology Edition 2025](#), pages 51–55, Section 4.4, Rules 4.4.1–4.4.7.

Biochar Methodology Edition 2025,

Rule 4.3.1: "The CO₂ Removal Supplier must have in place, maintain, and abide by environmental and social safeguards to the extent required by any applicable local statutory requirements, this methodology, the Puro Standard General Rules, and the Puro Stakeholder Engagement Requirements."

The full contents of these procedures can be found in this weblink:

- [Biochar Methodology Edition 2025](#), pages 74–76, Section 4.3, Rules 4.3.1–4.3.7.

Geologically Stored Carbon Edition 2024,

Rule 3.8.1: "The CO₂ Removal Supplier shall have in place, maintain, and abide by environmental and social safeguards to the extent required by this methodology, the Puro Standard General Rules, or any applicable local statutory requirements, in order to ensure that the geological storage activities do no net harm to the surrounding natural environment or local communities."

The rule can be found in this weblink:

- [Geologically Stored Carbon Edition 2024](#), page 29.

- b) Social safeguards are explicitly and comprehensively embedded in the Puro Standard. Rule 6.4.1.1 of the [General Rules v4.3](#) mandates adherence to a catalogue of social protections drawn directly from international frameworks, including: respect for human rights and non-discrimination (aligned with the International Bill of Human Rights); recognition and protection of the rights of indigenous peoples and local communities (IP&LCs) under UNDRIP and ILO Convention 169; prohibition of forced and child labor and protection of safe working conditions; gender equality and equal pay; protection against physical and economic displacement; and the preservation of cultural heritage. Where a project directly or indirectly affects indigenous peoples, Free, Prior and Informed Consent (FPIC) is a binding requirement under Rule 6.4.2 on p. 19. Social risks are further managed through mandatory stakeholder engagement, governed by the dedicated [Stakeholder Engagement Requirements](#) document (v1.1), which requires suppliers to consult stakeholders before and throughout operations, establish a public grievance mechanism, and document and report on all feedback received. The Stakeholder Engagement Requirements also explicitly require inclusive engagement with socially vulnerable and marginalized groups, including women, indigenous peoples, and minorities (Rule 2.6.3).

Evidence:

Puro Standard General Rules v4.3,

Rules 6.4.1.1(ii–v): "[Suppliers shall adhere to:] ii. Respect for human rights and avoiding discrimination... iii. Recognize, respect, and promote the protection of the rights of IPs & LCs (indigenous peoples and local communities) ... iv. Labor rights and working conditions ... v. Providing for equal opportunities in the context of gender;"

Rule 6.4.2 "When the activity directly or indirectly impacts indigenous peoples or their livelihoods, ancestral knowledge or cultural heritage, the CO₂ Removal supplier shall develop the Production Facility with free, prior, informed consent (FPIC)."

Rule 6.4.5

"The CO₂ Removal Supplier shall have a policy in place to allow stakeholders to submit continuous feedback throughout the operation of the Production Facility."

Rule 6.4.1.1(x) "[Suppliers shall adhere to:] x. Avoiding forced physical and or economic displacement. If avoidance is not feasible, CO₂ Removal Suppliers shall minimize physical and/or economic displacement. This applies also to any access restrictions to lands, territories, or resources, and any customary rights of local right holders."

The full contents of these procedures can be found in this weblink:

- [General Rules v4.3](#), pages 18–19, Section 6.4, Rules 6.4.1–6.4.5

Puro Stakeholder Engagement Requirements v1.1,

Rule 2.6.3 "The CO₂ Removal Supplier shall, in particular, encourage and solicit feedback from socially vulnerable and marginalized groups, such as"

The full contents of these procedures can be found in this weblink:

- [Stakeholder Engagement Requirements](#) v1.1, pages 7–11, Section 2, Rules 2.1–2.6.

- c) The Puro Standard establishes public disclosure of safeguard-related information at two levels. At the program level, the safeguard framework itself — the [General Rules v4.3](#), all Methodologies, and the Stakeholder Engagement Requirements — is publicly available in the Puro Standard document library. At the project level, the General Rules establish that Audit Statements, Audit Reports, and Project Descriptions (which include the Stakeholder Engagement Report) are publicly available from the Registry. Suppliers are also required to maintain a public grievance policy throughout the crediting period. The [Stakeholder Engagement Requirements](#) further confirm that the Stakeholder Engagement Report will be published after the Production Facility Review. The Biochar (rule 4.3.3. and 4.3.5) ERW (rule 4.4.6 and 9.6.1) methodologies explicitly requires suppliers to proactively share information on environmental and social risks with all involved stakeholders. The GSC Methodology's E&S assessment (rule 3.8.3-3.8.4) must include a description of public participation and consultation, and negative impacts must be disclosed to the Issuing Body.

Evidence from the [General Rules v4.3](#)

Rule 5.1.1 on p. 16. "Audit Statements, Audit Reports, registrations, and project descriptions are publicly

available from the Registry. The CO₂ Removal Supplier may request to redact confidential or personal information subject to Issuing Body approval."

Requirement for a public continuous feedback policy:

[General Rules v4.3](#), Rule 6.4.5 on p. 19 "The CO₂ Removal Supplier shall have a policy in place to allow stakeholders to submit continuous feedback throughout the operation of the Production Facility."

The full contents of these provisions can be found in the Puro Standard General Rules v4.3, page 16, Section 5.1 (Public Reports), Rule 5.1.1; and page 19, Section 6.4, Rule 6.4.5.

Evidence from the [Stakeholder Engagement Requirements](#)

Rule 2.2.7 on p.9. "The stakeholder engagement report will form a part of the project description and will be published after a Production Facility Review, as defined in the General Rules clause 2.2.5.5."

Evidence from the [Biochar Methodology Edition 2025 v2](#),

Rule 4.3.3 "Upon successful Facility Audit, this [Stakeholder Engagement] report must be made public in the Puro Registry; however, supporting evidence is not required to be made public as they may contain private information of individuals who contributed to consultations."

Rule 4.3.5 "Upon successful Facility Audit, the [Environmental and Social Safeguards] questionnaire must be made public in the Puro Registry; however, supporting pieces of evidence used during verification are not required to be made public."

The full contents of these disclosure procedures can be found in these weblinks:

- [Biochar Methodology Edition 2025](#), pages 75–76, Section 4.3, Rules 4.3.3 and 4.3.5
- [General Rules v4.3](#), page 16, Section 5.1 (Public Reports from the Registry).

Evidence from the [ERW Methodology Edition 2025 v1](#)

Mandatory proactive disclosure of environmental and social risk information to all stakeholders:

Rule 4.4.6 "The CO₂ Removal Supplier shall provide information to all involved stakeholders (e.g., local community, landowner, local municipality, investors, credit buyers) about the environmental and social risks associated with the ERW activity at the specific site of application and in the receiving catchment, in accordance with the Puro Standard Stakeholder Engagement Requirements."

The Stakeholder Engagement Report is required to be included with the Project Description for Facility Validation:

Rule 9.6.1 "For monitoring of social and environmental impacts, the CO₂ Removal Supplier shall conduct an inclusive stakeholder engagement process in accordance with the Puro Stakeholder Engagement Requirements. The result of the process shall be reported and included with the Project Description for the validation of the Production Facility."

The full contents of these provisions can be found in this weblink:

- [ERW Methodology Edition 2025](#), page 54, Section 4.4, Rule 4.4.6; and page 104, Section 9.6, Rule 9.6.1.

Evidence from the GSC Methodology Edition 2024 v4 Methodology

The E&S Impact Assessment must include a description of public participation and consultation:

Rule 3.8.3(b) "The assessment shall include at least the following components: [...] Description of public participation and consultation."

Negative environmental or social impacts must be disclosed to the Issuing Body:

Rule 3.8.4 "The CO₂ Removal Supplier shall record and disclose to the Issuing Body any negative environmental or social impacts (or claims thereof) occurred during the monitoring period, including but not limited to any legal actions and/or other written complaints filed by affected parties."

The full contents of these provisions can be found in this weblink:

- [GSC Methodology Edition 2024](#), pages 29–30, Section 3.8 (Requirements for environmental and social safeguards), Rules 3.8.3(b) and 3.8.4.

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

N/A

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

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

Summary: The Puro Standard meets this criterion through a structured, multi-layered normative framework that operates at the program level (through the General Rules and Methodology requirements) and at the project level (through the Certification Process). The institutions involved are Puro.earth as the Issuing Body, independent third-party Auditors, and CO₂ Removal Suppliers. Processes and procedures span the full lifecycle of a project: from pre-certification risk identification, through independent design validation and ongoing performance verification, to continuous monitoring, incident reporting, and enforcement through suspension or deregistration.

1. IDENTIFICATION of Environmental and Social Risks

Risk identification is a mandatory first step in the Puro Standard's safeguard system, required before a Production Facility can be certified. The [General Rules v4.3](#) (Rule 6.4.3) oblige every CO₂ Removal Supplier to produce documentation that "robustly addresses all material environmental and social impacts" within and outside the activity boundary. At the methodology level, this is operationalized through a project-specific Environmental and Social Risk Assessment that must identify risks across all project stages. To support systematic identification, Puro.earth provides a dedicated Environmental and Social Safeguards Questionnaire as a screening tool. Stakeholder engagement is a parallel identification mechanism: risks raised by local communities and affected parties through the mandatory consultation process must be incorporated into the Monitoring Plan. All methodology documents further pre-identify known risks specific to each removal pathway (e.g. potentially toxic elements for ERW, hazardous chemicals for GSC), ensuring that sector-specific risks cannot be overlooked.

Evidence:

[General Rules v4.3](#), Rule 6.4.3 on p.19 "The CO₂ Removal Supplier shall provide documentation, that shall robustly address all material environmental and social impacts [...] that could potentially materialize both within and outside the activity boundary."

[Biochar Methodology, Edition 2025](#),

4.3.6. During the design phase of the Production Facility, with the support of the Puro Environmental and Social Safeguards Questionnaire, the CO₂ Removal Supplier shall:

i) identify whether the Production Facility may pose risks that are specific to the local context, but not necessarily specific to biochar systems, ii) ensure that those risks are adequately tackled during the design phase, and iii) adequate provisions are included in the Monitoring Plan (section 9.4).

[ERW Methodology Edition 2025](#),

Section 4.1 "Effectively, risk management is composed of four main steps: identification, evaluation, mitigation and control of hazards that could occur within the activity boundary. Therefore, an effective risk assessment takes into account the nature and magnitude of risks in relation to the outcome."

Rule 4.2.1 "The CO₂ Removal Supplier shall comprehensively identify and assess all risks related to the ERW activity, including risks of reversal [...] and environmental and social risks."

Rule 4.4.4(d) "[The Environmental and Social Risk Assessment shall include:] Identification and description of the anticipated environmental and social impacts, including but not limited to the predetermined risks set in this methodology [...] such impacts might include any potential negative effects to: (i) Soil, air, and water quality [...] (ii) Flora and fauna [...] (iii) Human health and safety. (iv) Socio-economic factors [...] (v) Local communities [...] (vi) Sites of cultural or archaeological significance."

Rule 9.6.1. "For monitoring of social and environmental impacts, the CO₂ Removal Supplier shall conduct an inclusive stakeholder engagement process [...]. Any potential risk identified through this process shall be incorporated in the Monitoring Plan."

[Geologically Stored Carbon, Edition 2024](#),

Rule 8.5.2(b)"The risk assessment shall consider the risks and potential negative impacts to at least the following: the environment (including but not limited to soil quality, water contamination, ecosystems, habitats, and biodiversity); the atmosphere; human health and safety; local communities and their socio-economic situation.". In addition, the methodology includes in Section 8 detailed provisions dedicated to risk assessment and uncertainty management.

2. ASSESSMENT of Environmental and Social Risks

Once risks are identified, the Puro Standard mandates a structured assessment process that characterizes the likelihood and severity of each risk using a risk matrix or equivalent approved scoring system. This assessment must be project-specific and science-based and must establish quantified alert and threshold values for all measurable parameters, derived from applicable local regulations or peer-reviewed scientific literature. The methodology-level requirements (e.g. ERW Rule 4.2.2) prescribe the minimum components of the assessment in detail. Assessment findings must directly inform project design and the Monitoring Plan, creating a formal

feedback loop from assessment to implementation. The independent Facility Audit — conducted by an accredited third-party Auditor appointed by Puro.earth — validates the adequacy of the E&S Risk Assessment before certification is granted.

Evidence:

[General Rules v4.3](#),

Rules 2.2.4.4–2.2.4.5 "The Production Facility Audit is conducted by an independent 3rd party Auditor. The Issuing Body shall appoint one Auditor from the list of accredited Auditors. The Auditor validates the Production Facility Audit package and evidence to demonstrate conformity to all Puro Standard and Methodology requirements."

Rule 2.2.4.2(x) "[The Production Facility Audit must demonstrate conformity to:] [...] x. Environmental and Social safeguards."

[Biochar Methodology, Edition 2025](#),

Rule 4.3.2. The CO₂ Removal Supplier must provide any permits (e.g. construction permit, environmental permit), licenses, environmental and social impact assessments (EIA), or other similar documents meant for the evaluation of social and environmental impacts that are required by any applicable local statutory requirements.

[ERW Methodology Edition 2025](#),

Rules 4.2.1(a)–(b) "The assessment of risks shall be systematic and based on robust, science-based risk assessment criteria, against which the significance of a specific risk/impact is evaluated and measured. [...] The assessment of risks shall be specific to the ERW activity and Production Facility."

Rule 4.2.1(c) "Risk assessments shall be utilized to inform and improve project design and the monitoring plan."

Rule 4.2.2(b)(i)–(ii) "The assessment shall at least include the characterization of likelihood and severity as well as an evaluation of the significance of the risk to the CO₂ Removal Project. [...] To analyse the likelihood and severity of each risk, the CO₂ Removal Supplier shall use either the risk matrix presented in table 4.1, or another quantitative and/or qualitative risk scoring system approved by the Issuing Body."

Rule 4.2.2(d)(i) "The acceptable, alert and threshold values shall be derived from applicable local regulations or, if no such regulations exist, from other relevant sources, such as peer-reviewed scientific literature or industry best practices."

[Geologically Stored Carbon, Edition 2024](#),

Rule 8.5.2(c) "The risk assessment shall contain at least the following components [...] Risk identification [...] Risk analysis and estimation, including characterization of the risk likelihood and severity, assessing the significance of the risk [...] Risk evaluation, determining whether the risk likelihood and its severity are at an acceptable or tolerable level."

The full contents of these provisions can be found in the

- [General Rules v4.3](#), pages 7–8, Rules 2.2.4.2–2.2.4.5.
- [Biochar Methodology, Edition 2025](#), page 75, Rule 4.3.2.
- [ERW Methodology Edition 2025](#), pages 45–49, Rules 4.2.1–4.2.2.
- [Geologically Stored Carbon, Edition 2024](#), page 102, Rule 8.5.2.c.

3. MANAGEMENT of Environmental and Social Risks (Implementation, Monitoring, and Enforcement)

Summary: Risk management operates through a structured mitigation hierarchy, from anticipation and avoidance through minimization and mitigation to compensation, which must be embedded in the project's Monitoring Plan. These requirements are specified at the methodology level.

Evidence on implementation:

[Biochar Methodology, Edition 2025](#)

Section 4.3 (narrative) "Socio-environmental risks are addressed following a layered approach, based on Puro's General Rules and Standard documents, pathway specific eligibility rules in the methodology, and project-specific identification of risks supported by the screening questionnaires provided by Puro.earth. ... **At a higher level**, this includes compliance with national and international regulations, respect for human rights, labor rights, and gender equality, as well as the protection of indigenous peoples' rights. **At the removal pathway level**, this includes managing socio-environmental risks arising from biomass sourcing (e.g. safe stockpiling, sustainable sourcing), biochar production (e.g. emission of air pollutants, management of chemical waste), and biochar use (e.g. low contamination, safe stockpiling and distribution), as well as during project design and establishment (e.g. site selection, stakeholder participation). Importantly, adequate management of socio-environmental risks also requires transparent data collection and regularly updated monitoring plans (section 9.4), alongside open communication and collaboration between the CO₂ Removal Supplier, regulatory authorities, and relevant stakeholders." [bold for emphasis]

[ERW Methodology Edition 2025](#),

Rule 4.2.1.(d) "Risk assessments shall be reviewed and updated periodically together with the Monitoring Plan."
Rules 4.2.2(c)(iii)–(iv) "When the severity or the likelihood of the risk is at an undesirable or intolerable level [...], the CO₂ Removal Supplier shall either eliminate or reduce the risk to a safe and acceptable level. [...] When the severity or the likelihood of the risk are at an inoperable level [...], the CO₂ Removal Supplier shall immediately cease all operations, prevent further negative impacts from occurring, and notify the Issuing Body."

Rule 9.2.2(j) "[The Monitoring Plan shall include:] [...] (j) procedures to define and respond to significant irregularities in the project performance (i.e., contingency monitoring), including the case of reversal events, and violation of environmental and social safeguards."

Rules 9.2.4–9.2.4(a) "The Monitoring Plan shall be periodically evaluated and updated to ensure the monitoring practices remain appropriate and effective. The evaluation shall include a reassessment of the site-specific monitoring requirements and risks."

[Geologically Stored Carbon, Edition 2024](#), risk management plan requirements:

Rule 8.5.2(c) "Risk management measures, including a plan to mitigate and prevent the identified risks. Preventive and corrective measures shall be identified or planned as contingency measures to reduce risks and uncertainties."

The full contents of these provisions can be found in the:

- [General Rules v4.3](#), pages 7–11, Sections 2.2–2.3 and 3.1.

- [ERW Methodology Edition 2025](#), pages 47–49, Rules 4.2.2(c)–(d), and pages 97–99, Rules 9.2.2–9.2.4.
- [Biochar Methodology, Edition 2025](#), pages 75–76, Rules 4.3.7, and page 136, Rule 11.1.5.
- [Geologically Stored Carbon, Edition 2024](#), page 102, rule 8.5.2

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

N/A

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

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

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

a) The Puro Standard establishes a clearly defined institutional architecture and a sequenced set of processes and procedures through which environmental and social safeguards are implemented, monitored, and enforced across the full lifecycle of every certified project. **Three institutions bear distinct and complementary responsibilities:**

- Puro.earth as the Issuing Body, responsible for program governance, standard-setting, auditor accreditation, project review, and enforcement;
- independent third-party Auditors, approved by Puro.earth and appointed to validate safeguard conformity at the design stage (Facility Audit) and verify ongoing performance at each monitoring period (Output Audit);
- CO₂ Removal Suppliers, who hold primary operational responsibility for implementing safeguards, maintaining Monitoring Plans, reporting incidents, and conducting stakeholder engagement throughout the crediting period.

These three institutions interact through four interlocking procedural stages: (1) pre-certification safeguard design and documentation; (2) independent Facility Audit and Review; (3) ongoing monitoring, Output Reporting and Output Audit; and (4) enforcement through non-conformity processes, suspension, and deregistration. Environmental and social safeguards are a mandatory, explicitly named component of both the Facility Audit package and the criteria for any Methodology to be approved under the Puro Standard.

Evidence — Institutions:

Puro.earth as Issuing Body and governance authority for VVBs:

[General Rules v4.3,](#)

Rule 1.4.1 "The Issuing Body is responsible for accreditation and oversight of Auditors according to the Validation and Verification Requirements. A list of Auditors accredited by the Issuing Body is available on the Puro.earth website."

Safety, environmental, and social safeguards are one of only two foundational principles guiding all Methodology development under the standard:

Rule 1.3.5.1 "The principles that guide methodology development are: i. Scientifically sound, conservative quantification of climate impact. ii. Safety, environmental, and social safeguards."

Every Methodology approved under the Puro Standard is also required to address the "[m]itigation of environmental and social safeguards" as a mandatory component:

Rule 1.3.5.2 "The Methodology shall address the following components: [...] viii. Mitigation of environmental and social safeguards. [...] x. Monitoring practices, roles, and responsibilities."

Independent third-party Auditors:

[General Rules v4.3,](#)

Rule 2.2.4.4 "The Production Facility Audit is conducted by an independent 3rd party Auditor. The Issuing Body shall appoint one Auditor from the list of accredited Auditors."

Rule 2.2.4.5 "The Auditor validates the Production Facility Audit package and evidence to demonstrate conformity to all Puro Standard and Methodology requirements."

Rule 2.3.2.2 "An Output Audit is conducted by an independent 3rd party Auditor. [...]"

Rule 2.3.2.3 "An Output Audit includes a desk study and a site visit by the Auditor to verify the performance of the Production Facility for the given Monitoring Period. [...] Verification is performed to determine that the reported volume of CO₂ Removal has taken place, and the Production Facility conforms with the requirements of the Puro Standard General Rules and applicable Methodology."

CO₂ Removal Suppliers:

[General Rules v4.3,](#)

Rule 3.1.3 "A CO₂ Removal Supplier is responsible for informing the Issuing Body without any delay on changes in the Production Facility, which might impact the Attributes of issued CORCs or compromise Environmental and Social Safeguards or the future issuance of CORCs."

The full contents of these provisions can be found in this weblink:

- [General Rules v4.3,](#) pages 3–9, Sections 1.3–2.3, Rules 1.3.1–2.3.2.5, and page 11, Section 3.1, Rules 3.1.3–3.1.4.

Evidence — Implementation processes and procedures:

Safeguards as a mandatory component of the Facility Audit package:

[General Rules v4.3,](#)

Rule 2.2.4.2(ix–x) "[The Production Facility Audit must demonstrate conformity to:] [...] ix. Stakeholder Consultation. x. Environmental and Social safeguards."

The Monitoring Plan as the primary implementation instrument, publicly available in the Registry:

ERW Edition 2025 v.1,

Rule 9.2.2(j) "[The Monitoring Plan shall include:] [...] j. procedures to define and respond to significant irregularities in the project performance (i.e., contingency monitoring), including the case of reversal events, and violation of environmental and social safeguards."

Rule 9.2.3 "The CO₂ Removal Supplier shall submit the Monitoring Plan with the Project Description for its validation during the Production Facility Audit [...] and is required to be made available in the Public Registry, either in full or in a redacted form for confidentiality, once the Facility Audit is successfully completed."

[Biochar Methodology, Edition 2025,](#)

Rule 9.2.3(j) "[The Monitoring Plan shall include:] [...] j. Threshold values for environmental and social safeguards and follow-up procedures for responsible parties involved in the carbon removal activity."

Ongoing stakeholder engagement and grievance mechanism as a continuous implementation procedure:

[ERW Methodology Edition 2025,](#)

Rule 9.6.4 "The CO₂ Removal Supplier shall design and implement an 'Ongoing feedback and grievance mechanism' as described under the Puro Stakeholder Engagement Requirements to facilitate the continuous engagement between the project stakeholders for the identification and resolution of any issue or grievance associated with the carbon removal activity."

[Geologically Stored Carbon, Edition 2024](#)

Rules 3.2.11, Table 1. "The legal framework requires appropriate monitoring of the injection facilities, the storage complex and the surrounding environment to ensure that the geologic storage project is operating as permitted and is not causing significant adverse effects."

Rule 7.2.6 "The monitoring plan shall include a detailed description of at least the following aspects: • Operational monitoring of the CO₂ Stream. • Monitoring the CO₂ plume or CO₂ charged water.⁷³ • Monitoring pathways for potential release based on risk-assessment..."

The full contents of these provisions can be found in the:

- [General Rules v4.3](#), page 7, Rule 2.2.4.2.
- [ERW Methodology Edition 2025](#), pages 97–98, Rules 9.2.2–9.2.3, and page 105, Rule 9.6.4.
- [Biochar Methodology, Edition 2025](#), page 123, Rule 9.2.3(j).
- [Geologically Stored Carbon, Edition 2024](#), Rule 3.2.11 (page 21) and Rule 7.2.6 (page 85).

Evidence — Monitoring processes and procedures:

Mandatory E&S content of Output Reports, verified at each Output Audit:

[Biochar Methodology, Edition 2025](#), Rule 11.1.5(e–f) "[The Output Report shall include:] [...] e. Stakeholder engagement: records of ongoing feedback and grievance provided by stakeholders and the state of resolution of any outstanding issues. f. Environmental and social impacts: document any environmental and social impacts that may have occurred during the monitoring period and the corresponding actions taken by the CO₂ Removal Supplier to address the needs of the situation."

E&S monitoring embedded in the Monitoring Plan for ERW and linked to the Stakeholder Engagement Report: [ERW Methodology Edition 2025](#), Rule 9.6.2(a–b) "The Monitoring Plan shall include the following monitoring procedures: (a) Environmental risks including, but not limited to, the predetermined risks identified in section 4.5 [...] and the environmental safeguards defined in the Puro Standard General Rules. (b) The social risks identified in the Puro Stakeholder Engagement Report [...] and the social safeguards defined in the Puro Standard General Rules and the Puro Stakeholder Engagement Requirements."

Periodic review and updating of the Monitoring Plan, with re-validation by the auditor:

[ERW Methodology Edition 2025](#), Rules 9.2.4–9.2.4(c) "The Monitoring Plan shall be periodically evaluated and updated to ensure the monitoring practices remain appropriate and effective. The evaluation shall include a reassessment of the site-specific monitoring requirements and risks. [...] All changes to the Monitoring Plan are subject to re-validation by the third-party auditor during the next available Output Audit."

Incident and grievance reporting to the Issuing Body:

[Biochar Methodology, Edition 2025](#), Rule 4.3.7 "The CO₂ Removal Supplier shall keep records and promptly report to the Issuing Body any event potentially having had material negative environmental or social impacts (or claims thereof) occurred during the monitoring period, including but not limited to any incidents occurring on-site (e.g. accidental release of chemicals or pollutants, improper waste disposal), or any legal actions and/or other written complaints filed by affected parties, and how these events are being addressed. Failure to report and address such material events can lead to suspension of the Production Facility by the Issuing Body."

[ERW Methodology Edition 2025](#), Rule 4.2.3. "The CO₂ Removal Supplier shall record and disclose to the Issuing Body any negative environmental or social impacts or reversal events (or claims thereof) occurred during the monitoring period, including but not limited to any legal actions and/or other written complaints filed by affected parties."

[Geologically Stored Carbon, Edition 2024](#), Rule 3.8.4. "The CO₂ Removal Supplier shall record and disclose to the Issuing Body any negative environmental or social impacts (or claims thereof) occurred during the monitoring period, including but not limited to any legal actions and/or other written complaints filed by affected parties."

The full contents of these provisions can be found in the:

- [Biochar Methodology, Edition 2025](#), pages 75–76, Rule 4.3.7, and page 136, Rules 11.1.5(e–f)
- [ERW Methodology Edition 2025](#), Rule 4.2.3 (page 48), pages 97–98, Rules 9.2.4–9.2.4(c), and pages 104–105, Rules 9.6.2–9.6.4.
- [Geologically Stored Carbon, Edition 2024](#), Rule 3.8.4 (page 30).

Evidence — Enforcement processes and procedures:

[General Rules v4.3](#), includes the following procedures:

Issuing Body's power to suspend for safeguard breaches or material changes:

Rules 3.1.3–3.1.3.1 "A CO₂ Removal Supplier is responsible for informing the Issuing Body without any delay on changes in the Production Facility, which might impact the Attributes of issued CORCs or compromise Environmental and Social Safeguards or the future issuance of CORCs. The Issuing Body may suspend the Production Facility due to material changes and a new Production Facility Audit may need to be performed."

Issuing Body's broad suspension powers and automatic deregistration for reporting failures:

Rule 3.1.4 "The Issuing Body has the right to suspend the Transactions related to a Production Facility and the associated CORCs. Delay or failure to provide reports may lead to suspension until the matter has been remedied."

Rule 2.4.3 "A delay in submitting the Output Report at least once in 12 months shall result in the Production Facility being suspended. Delay in submitting the Output Report beyond 18 months shall result in the Production Facility being deregistered."

Issuing Body's right to initiate ad-hoc audits at any time:

Rule 2.4.5 "The Issuing Body has the right to appoint an Auditor to perform an ad-hoc Production Facility Audit and/or Output Audit Report. The CO₂ Removal Supplier is in such a case responsible for providing the Auditor with documentation and access rights necessary to perform the Audit."

Non-conformity remediation procedure with 30-day resolution window:

Rule 2.2.5.3 "With an unsuccessful Production Facility Review outcome, the CO₂ Removal Supplier will have a reasonable opportunity to address the identified non-conformity issues within 30 days and submit once new/revised documentation for a re-review."

The full contents of these enforcement provisions can be found in this weblink:

- [General Rules v4.3](#), pages 9–11, Rules 2.4.3, 2.4.5, 3.1.3–3.1.4.

b) **All normative documents that define the institutions, processes, and procedures described above are publicly available.** The General Rules, which define the roles and responsibilities of all system participants, the governance structure (section 1.3), the certification process (section 2), and all enforcement mechanisms, are published on the Puro.earth website document library: All Methodologies, the Stakeholder Engagement Requirements, and supporting tools (including the Environmental and Social Safeguards Questionnaire template).

At the project level, the General Rules require that Audit Statements, Audit Reports, and Project Descriptions (including Monitoring Plans, Stakeholder Engagement Reports, and Environmental and Social Safeguards Questionnaires) are published in the Puro Registry following a successful Facility Audit (rule 2.2.5.5), making the project-specific implementation of these procedures publicly verifiable. Output Audit Reports and Statements are similarly published after each successful Output Review, providing ongoing public transparency over the monitoring and verification cycle (rule 2.3.3.4.iii). Any material revisions to the Methodologies must go through a public consultation process before adoption, ensuring that changes to the safeguard framework are themselves publicly disclosed and open to scrutiny.

The full contents of these disclosure provisions are publicly available and can be found with these weblinks:

- [General Rules v4.3](#)
- [Biochar Methodology, Edition 2025](#)
- [ERW Methodology Edition 2025](#)

- [Geologically Stored Carbon, Edition 2024](#)
- [Stakeholder Engagement Requirements](#).
- [Environmental and Social Safeguards Questionnaire](#).

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 |
|--|---|

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

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

The Puro Standard has robust, multi-layered procedures in place to ensure that offset projects comply with all applicable local, national, and international regulations and binding obligations. Compliance with applicable laws is treated not as an optional consideration but as a mandatory prerequisite for certification across all Puro methodologies. The framework operates on two levels: the overarching Puro Standard [General Rules v4.3](#), which set baseline requirements applicable to all projects, and individual methodology documents (e.g., [Biochar Methodology, Edition 2025](#), [ERW Methodology Edition 2025](#), [Geologically Stored Carbon, Edition 2024](#)), which translate those requirements into pathway-specific obligations. Together, these documents require CO₂ Removal Suppliers to: maintain and abide by environmental and social safeguards as required by applicable statutory law; submit all legally required permits, licenses, and environmental impact assessments for third-party audit; demonstrate regulatory additionality (i.e., that the project is not already legally mandated); and provide legal documentation confirming the valid standing of any external operators under host-country law.

Evidence

1. Baseline compliance obligation (all methodologies)

The note to the reader in each Puro methodology document states:

"In addition to the requirements of this methodology document, all projects seeking certification under the Puro Standard must also comply with the Puro Standard General Rules and other Standard Requirements, as well as any applicable local laws, regulations, and other binding obligations."

[Biochar Methodology, Edition 2025](#), Note to the Reader, page 6.

[Geologically Stored Carbon, Edition 2024](#), Note to the Reader, page 7.

[ERW Methodology Edition 2025](#), Note to the Reader, page 12.

2. Environmental and social safeguards — obligation to maintain and comply found in the methodologies:

[Biochar Methodology, Edition 2025](#), Rule 4.3.1

[ERW Methodology Edition 2025](#), Rule 4.4.1

[Geologically Stored Carbon, Edition 2024](#), Rule 3.8.1,

Common text to all methodologies "The CO₂ Removal Supplier must have in place, maintain, and abide by environmental and social safeguards to the extent required by any applicable local statutory requirements,"

3. Mandatory submission of statutory permits and documentation

[Biochar Methodology, Edition 2025](#),

Rule 4.3.2 "The CO₂ Removal Supplier must provide any permits (e.g. construction permit, environmental permit), licenses, environmental and social impact assessments (EIA), or other similar documents meant for the evaluation of social and environmental impacts, that are required by any applicable local statutory requirements."

[Geologically Stored Carbon, Edition 2024](#),

Rule 3.3.3 "The CO₂ Removal Supplier shall provide, where applicable, evidence of valid permits, authorizations, licenses, or other equivalent regulatory control documents to operate any industrial facilities within the activity boundary, including but not limited to the storage site."

Rule 3.8.2 "The CO₂ Removal Supplier shall provide all environmental permits, assessments, and other documents related to the analysis and management of environmental and social impacts of the geological storage activities that are required by the applicable local laws and regulations."

[ERW Methodology Edition 2025](#),

Rule 4.4.2 "The CO₂ Removal Supplier shall provide all documents related to the analysis and management of environmental and social impacts of the ERW activities required by the applicable local laws and regulations, including but not limited to environmental permits, assessments, licenses, or an Environmental and Social Impact Assessment (EIA)."

4. External operator compliance — legal standing documentation

Where activities are contracted to external operators, the Supplier must provide:

[ERW Methodology Edition 2025](#), Rule 3.3.4(a); [Geologically Stored Carbon, Edition 2024](#), Rule 3.3.5

"Certified trade registry extracts or similar official documents stating that any and all external operators are validly existing and in compliance with the legislation of the host jurisdiction."

5. Environmental Impact Assessment (EIA), mandatory where legally required

[Biochar Methodology, Edition 2025](#), Section 4.3.2, EIA Regulation remark.

[ERW Methodology Edition 2025](#), Section 4.4, EIA Regulation remark.

"If an EIA is required by law, compliance is mandatory for certification under this methodology."

The full contents of these procedures can be found in these weblinks:

- [General Rules v4.3](#), Section 6.4 (Environmental and Social Safeguards, p. 18) and Section 6.5 (Additionality, p. 19). This document is publicly available.
- [Biochar Methodology, Edition 2025](#), Section 4.3 (Rules 4.3.1–4.3.2, pp. 74–75). This document is publicly available.
- [ERW Methodology Edition 2025](#), Section 3.3 (Rules 3.3.4–3.3.5, pp. 33–34), Section 3.4 (Rule 3.4.1, p. 35), and Section 4.4 (Rules 4.4.1–4.4.2, pp. 51–52). This document is publicly available.
- [Geologically Stored Carbon, Edition 2024](#), Section 3.3 (Rules 3.3.3–3.3.5, pp. 22–23) and Section 3.8 (Rules 3.8.1–3.8.2, p. 29). This document is publicly available.

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? (*Paragraph 2.10*)

YES

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

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

The Program ensures its consistency with this requirement by undertaking the following:

Summary Response: The Puro Standard employs a comprehensive and publicly disclosed system of sustainable development criteria, organized across three tiers of its normative framework: the General Rules, the dedicated SDG Assessment Requirements standard document, and individual methodologies. At its foundation, the General Rules mandate that all CO2 Removal Suppliers must report both qualitative and quantitative evidence of positive impacts on Sustainable Development Goals (SDGs) as a condition of certification, referencing host country SDG objectives where feasible. This general obligation is operationalized through the standalone [SDG Assessment Requirements](#), which establishes a curated, publicly available menu of approved project-level SDG indicators, termed "SDG Attributes" and "SDG Descriptors", linked to specific UN SDG targets (e.g., SDG 2.4, 7.2, 9.4, 11.6, 13, 14.3, 15.3, 17.11). Each approved indicator is accompanied by defined quantitative metrics, evidence requirements, and MRV procedures that are subject to third-party verification by a Validation and Verification Body (VVB). The individual methodologies (Biochar, Geologically Stored Carbon, Enhanced Rock Weathering) then implement these cross-cutting requirements at the project level, specifying method-specific SDG contribution examples and mandating that every supplier includes at minimum a qualitative SDG description in their Project Description, regardless of whether they opt for full SDG Attribute certification.

Evidence

Tier 1 — [General Rules v4.3](#)

Rule 6.6.1 "A CO2 Removal Supplier shall provide qualitative descriptions of expected positive impacts on Sustainable Development Goals (SDG) before the Production Facility Audit."

Rule 6.6.2 "A CO2 Removal Supplier shall provide qualitative and quantitative evidence of positive impacts on SDGs for the Output Audit based on SDG Assessment Requirements provided by the Issuing Body."

Rule 6.6.3 "A CO2 Removal Supplier shall also provide information on how the mitigation activity is consistent with the SDG objectives of the host country, where the SDG objectives are relevant, and such is feasible."

The full contents of these provisions can be found in this weblink:

- [General Rules v4.3](#), p. 20, Section 6.6 "Positive SDG Impacts," Rules 6.6.1–6.6.3.

Tier 2 — [SDG Assessment Requirements](#),

Introduction: "The purpose of this document is to specify the rules that CO2 Removal Suppliers must follow when reporting positive impacts on SDGs, as defined in the Puro Standard General Rules section 6.6. This document focuses on positive impacts and co-benefits from carbon removal activities, while the safeguards against negative impacts are addressed specifically at the methodology level."

Rule 2.1.1 "CO2 Removal Suppliers may only report positive impacts on SDGs for validation or verification based on the rules defined in this document, and more specifically the accepted project-level indicators for positive

impacts listed in Chapter 4."

Rule 2.1.2 "CO2 Removal Suppliers reporting of positive impacts on SDGs consists of two parts: (a) Qualitative descriptions of positive impacts with reference to the SDG objectives of the host country when available and relevant. These are validated by a validation and verification body (VVB) as part of a Production Facility Audit."

Table 1 (Section 4) establishes the approved menu of SDG indicators, including, inter alia: Improved agricultural productivity using biochar (SDG target 2.4); Improved agricultural productivity using Enhanced Rock Weathering (SDG target 2.4); Increase in renewable energy — Biochar and GSC (SDG target 7.2); Decarbonization of industry — Biochar and GSC (SDG target 9.4); Treatment of municipal and assimilated waste streams (SDG target 11.6); Increase in the buffer capacity of the ocean — ERW (SDG target 14.3); Exports from least developed countries (SDG target 17.11).

The full contents of these provisions can be found in this weblink:

- [SDG Assessment Requirements](#), pp. 2–8, Sections 1 (Introduction), 2.1 (General Principles), and 4 (Approved SDG Descriptors and Attributes).

Tier 3a — [Biochar Methodology, Edition 2025](#)

Section 3.7 "The Puro Standard General Rules and the SDG Assessment Requirements define the requirements related to describing and evidencing expected positive impacts on Sustainable Development Goals (SDGs) across all methodologies."

Rule 3.7.1 "If the CO2 Removal Supplier decides to not apply for additional certification of SDG Attributes, the CO2 Removal Supplier must nevertheless provide in the Project Description [with a] qualitative description of expected positive impacts on SDGs. This description shall be project-specific, based on the actual operations (e.g. type of biomass feedstock used, production technology, and actual biochar applications)."

The full contents of these provisions can be found in: [Biochar Methodology, Edition 2025](#), p. 66, Section 3.7 "Requirements for positive sustainable development goals impacts," Rules 3.7–3.7.2.

Tier 3b — [Geologically Stored Carbon, Edition 2024](#)

Section 3.9 "The Puro Standard General Rules and the associated SDG Assessment Requirements contain the general requirements related to describing and evidencing positive impacts on Sustainable Development Goals (SDGs) that apply to all methodologies."

Rule 3.9.1(c) "The CO2 Removal Supplier shall, where feasible, provide information on how the geological storage activity is consistent with the relevant SDG objectives of the host country."

The full contents of these provisions can be found in: [Geologically Stored Carbon, Edition 2024](#), pp. 31–32, Section 3.9 "Requirements for positive sustainable development goals impacts," Rules 3.9–3.9.1.

Tier 3c — [ERW Methodology Edition 2025](#)

Section 3.10 "The Puro Standard General Rules and the associated SDG Assessment Requirements contain the general requirements related to describing and evidencing positive impacts on Sustainable Development Goals (SDGs) that apply to all methodologies. The Puro SDG Assessment Requirements includes a list of project-level indicators, SDG Attributes, for demonstration of positive impacts on SDGs."

Rule 3.10.1 "The CO2 Removal Supplier shall provide in the Project Description a qualitative description of expected positive impacts on SDGs in accordance with the Puro Standard SDG Assessment Requirements. This description shall be project-specific, based on the actual operations (e.g. type of feedstock used, measurements

of crop productivity)."

The full contents of these provisions can be found in: [ERW Methodology Edition 2025](#), p. 43, Section 3.10 "Positive sustainable development goal impacts," Rules 3.10–3.10.1.

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 |
|---|---|

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

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

The Program ensures its consistency with this requirement by undertaking the following:

Summary Response: The Puro Standard has in place a publicly disclosed, hierarchically structured set of procedures that collectively identify a defined list of SDG indicators applicable to certified CO₂ removal activities. At the apex of the normative framework, the [General Rules v4.3](#) establish the binding obligation for all CO₂ Removal Suppliers to report positive SDG impacts, both qualitatively and quantitatively, including with reference to host country SDG objectives where feasible. These general obligations are operationalized in the dedicated [SDG Assessment Requirements](#), which constitutes the program’s principal standard document on this subject. That document provides an explicit approved list of project-level SDG indicators, referred to as "SDG Attributes" (verifiable, with quantitative metrics) and "SDG Descriptors" (qualitative co-benefit indicators), organized by SDG target number and mapped to specific Puro methodologies (Table 1). The list currently covers SDG targets 2.4, 7.2, 9.4, 11.6, 14.3, and 17.11. The SDG Assessment Requirements also include a publicly specified procedure through which external actors may propose new indicators for approval, ensuring the menu remains dynamic. Each methodology document ([Biochar Methodology, Edition 2025](#), [ERW Methodology Edition 2025](#), [Geologically Stored Carbon, Edition 2024](#)) then implements these requirements at the project level, referencing the approved indicator list, requiring project-specific qualitative SDG descriptions in project documentation, and specifying methodology-relevant SDG target examples. Regarding host country indicators, the General Rules and SDG Assessment Requirements require suppliers to reference, where available and relevant, the SDG objectives of the host country in their qualitative descriptions.

Evidence

Tier 1. [General Rules v4.3](#)

Rules 6.61 – 6.6.3 — Positive SDG Impacts

"6.6.1 A CO₂ Removal Supplier shall provide qualitative descriptions of expected positive impacts on Sustainable Development Goals (SDG) before the Production Facility Audit..."

The full contents of these provisions can be found in this weblink:

- [General Rules v4.3](#), page 20, Section 6.6, rules 6.6.1–6.6.3.

Tier 2. [SDG Assessment Requirements](#)

Section 1 Introduction (Purpose of the Document)

"The purpose of this document is to specify the rules that CO₂ Removal Suppliers must follow when reporting positive impacts on SDGs ... [t]his document includes the following parts: [...] List of currently accepted project-level indicators for positive impacts and associated evidence requirements."

Section 2.1 — General Principles (Rules 2.1.1–2.1.2)

Section 4 — Approved List of SDG Indicators in Table 1 which constitutes the program’s formal approved list of SDG indicators, organized by SDG target:

"Table 1. Puro approved SDG Descriptors and Attributes.

| Name | Applicable methodology | Category | SDG Target | Approval or update date |
|---|------------------------|---------------------------------|------------|-------------------------|
| Improved agricultural productivity using biochar | Biochar | SDG Attribute | 2.4 | 01/03/2024 |
| Improved agricultural productivity using enhanced rock weathering | ERW | SDG Attribute | 2.4 | 01/03/2024 |
| Increase in renewable energy | Biochar, GSC | SDG Attribute or SDG Descriptor | 7.2 | 01/03/2024 |
| Increase in solar power | Any | SDG Descriptor | 7.2 | 01/03/2024 |
| Decarbonization of industry | Biochar, GSC | SDG Descriptor | 9.4 | 01/03/2024 |
| Decarbonization of district heating | Biochar, GSC | SDG Descriptor | 11.6 | 01/03/2024 |
| Treatment of municipal and assimilated waste streams | Biochar, GSC | SDG Attribute | 11.6 | 01/03/2024 |
| Increase in the buffer capacity of the ocean | ERW | SDG Attribute or SDG Descriptor | 14.3 | 01/03/2024 |
| Exports from least developed countries | Any | SDG Attribute | 17.11 | 01/03/2024 |

Section 3 — Process for Suggesting New Indicators, Rule 3.2.1

Note on host country indicators:

"Puro requires a link to a specific SDG target though they are often broad. The suppliers must also consider how their activity relates to the host country targets..."

The full contents of these provisions can be found in [SDG Assessment Requirements](#), pages 2–3 (Sections 1–2.1), pages 5–6 (Section 3.2.1), and pages 6–15 (Section 4, Table 1 and subsequent indicator sheets).

Tier 3a. Puro Biochar Methodology, Edition 2025, v2

Section 3.7 Requirements for Positive Sustainable Development Goals Impacts includes the relevant provisions, while rule 3.7.1 confirms that a qualitative description of expected positive SDG impacts must be provided.

The full contents of these provisions can be found in this weblink: [Biochar Methodology, Edition 2025](#), page 66, Section 3.7, rules 3.7.1–3.7.2.

Tier 3b. [ERW Methodology Edition 2025](#)

Section 3.10 — Positive Sustainable Development Goal Impacts

The full contents of these provisions can be found in this weblink: [ERW Methodology Edition 2025](#), pages 42–43, Section 3.10, rules 3.10.1–3.10.2.

Tier 3c. [Geologically Stored Carbon, Edition 2024](#)

Section 3.9 — Requirements for Positive Sustainable Development Goals Impacts

The full contents of these provisions can be found in this weblink: [Geologically Stored Carbon, Edition 2024](#), pages 31–32, Section 3.9, rule 3.9.1(a)–(c).

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

N/A

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

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

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

The Program ensures its consistency with this requirement by requiring the following:

Summary Response: The Puro Standard's procedures clearly establish that reporting on sustainable development contributions and co-benefits is a mandatory condition of the certification and CORC issuance process, not a voluntary add-on. At the top of the normative hierarchy, the [General Rules v4.3](#), Section 6.6, requires all CO₂ Removal Suppliers to provide both qualitative descriptions of expected positive SDG impacts before the Production Facility Audit and qualitative and quantitative evidence of those impacts for every Output Audit when the Supplier wishes to certify them. No CORCs can be issued without completion of these steps. Underpinning this obligation, the [SDG Assessment Requirements](#) operationalize the General Rules by defining the specific accepted project-level indicators (SDG Descriptors and quantified SDG Attributes) against which Suppliers must report—constituting the "menu of indicators" envisioned in CORSIA criterion 2.10.2. It further requires that reporting align, where available, with the SDG objectives of the host country. Finally, at the methodology level, each approved Puro methodology (e.g., the Biochar Methodology 2025, the Geologically Stored Carbon Methodology 2024, and the ERW Methodology 2025) translates these obligations into project-specific requirements, specifying that the Supplier shall provide SDG evidence as part of both Facility Audits and Output Audits.

Taken together, the framework ensures that every CORC issued under the Puro Standard is tied to an activity that has reported its sustainable development contributions according to criteria (a list/menu of SDG indicators) identified by the Program, thereby satisfying the substance of CORSIA paragraph 2.10.2

Evidence

Tier 1 — [General Rules v4.3](#)

Rule 6.6 — Positive SDG Impacts

Rule 6.6.1 “A CO₂ Removal Supplier shall provide qualitative descriptions of expected positive impacts on Sustainable Development Goals (SDG) before the Production Facility Audit.

Rule 6.6.2 A CO₂ Removal Supplier shall provide qualitative and quantitative evidence of positive impacts on SDGs for the Output Audit based on SDG Assessment Requirements provided by the Issuing Body.

Rule 6.6.3 A CO₂ Removal Supplier shall also provide information on how the mitigation activity is consistent with the SDG objectives of the host country, where the SDG objectives are relevant, and such is feasible."

The full contents of these provisions can be found in [General Rules v4.3](#), Section 6.6, Rules 6.6.1–6.6.3.

Tier 2 — [SDG Assessment Requirements](#)

Introduction / Purpose

"The purpose of this document is to specify the rules that CO₂ Removal Suppliers must follow when reporting positive impacts on SDGs, as defined in the Puro Standard General Rules section 6.6. This document focuses on positive impacts and co-benefits from carbon removal activities, while the safeguards against negative impacts are addressed specifically at the methodology level."

Rule 2.1.1 "CO₂ Removal Suppliers may only report positive impacts on SDGs for validation or verification based on the rules defined in this document, and more specifically the accepted project-level indicators for positive impacts listed in Chapter 4."

Rule 2.1.2 "CO₂ Removal Suppliers reporting of positive impacts on SDGs consists of two parts:

- a. Qualitative descriptions of positive impacts with reference to the SDG objectives of the host country when available and relevant. These are validated by a validation and verification body (VVB) as part of a Production Facility Audit.
- b. Qualitative and quantitative evidence to demonstrate the positive impact ex-post. The evidence is verified by a VVB as part of an Output audit."

Rule 2.1.3 "The Puro Standard includes two categories of SDG claims for positive SDG impacts: Puro-approved SDG Descriptors and quantified Puro SDG Attributes."

Rule 2.1.4 "Puro-approved SDG Descriptors refer to qualitative, informational, semi-quantified, or indirect positive impacts. For instance, such positive impacts may have a credible causal link to a specific SDG target but may not be precisely quantified."

Rule 2.1.5 "In specific circumstances, issued CORCs may be labelled with a Puro SDG Attribute for the relevant SDG. This requires that the positive SDG impacts are direct, quantifiable, and not already claimed in other certification standards or as part of another Puro SDG Attribute."

Rule 2.1.6 "SDG impacts are monitored and reported at the Production Facility level, meaning that all CORCs produced in a Production Facility in a given reporting period will receive the same Puro SDG Attributes."

The full contents of these provisions can be found in this weblink: [SDG Assessment Requirements](#), Section 1 (Introduction) and Section 2.1 (General Principles), Rules 2.1.1–2.1.7.

Tier 3 — Methodology Level

Tier 3a. [Biochar Methodology, Edition 2025](#)

Section 3.7 — Requirements for positive sustainable development goals impacts (preamble)

The full contents of these provisions can be found in [Biochar Methodology, Edition 2025](#), Section 3.7, Rules 3.7.1–3.7.2.

Tier 3b. [Geologically Stored Carbon, Edition 2024](#)

Section 3.9 — Requirements for positive sustainable development goals impacts (preamble)
The full contents of these provisions can be found in [Geologically Stored Carbon, Edition 2024](#), Section 3.9, Rule 3.9.1 (a)–(c).

Tier 3c. [ERW Methodology Edition 2025](#)

Section 3.10 — Positive sustainable development goal impacts (preamble)
The full contents of these provisions can be found in [ERW Methodology Edition 2025](#), Section 3.10, Rule 3.10.1.

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:

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

The Program ensures its consistency with this requirement by requiring the following:

Summary response: The Puro Standard publicly discloses a comprehensive, multi-tiered system of monitoring, reporting and verification (MRV) provisions for sustainable development criteria across its normative framework. At the apex, the [General Rules v4.3](#) establish binding mandatory obligations on CO₂ Removal Suppliers to report on positive SDG impacts at both the qualitative (pre-certification) and quantitative (ex-post) levels. These obligations are operationalized in detail by the [SDG Assessment Requirements](#), a dedicated standard-level document that specifies the rules for validation and verification of SDG impacts by accredited third-party Validation and Verification Bodies (VVBs) and defines accepted project-level indicators (SDG Descriptors and SDG Attributes). The individual **methodologies** [Biochar Methodology, Edition 2025](#), [ERW Methodology Edition 2025](#), [Geologically Stored Carbon, Edition 2024](#)) further translate these requirements into project-specific MRV procedures, integrating SDG monitoring into the Monitoring Plan, Production Facility Audit, and Output Audit cycles. All key documents and audit reports are publicly disclosed via the Puro Registry.

Evidence

Tier 1. [General Rules v4.3](#)

Rule 6.6 — Positive SDG Impacts

These rules establish three distinct MRV obligations: (i) ex-ante qualitative reporting at the Facility Audit stage (rule 6.6.1); (ii) ex-post quantitative verification at Output Audit (rule 6.6.2); and (iii) alignment reporting with host-country SDG priorities (rule 6.6.3). Both the Production Facility Audit Report and Output Audit Report are published in the Registry under Rule 2.2.5.5, ensuring public disclosure.

The full contents of these provisions can be found in this weblink: [General Rules v4.3](#), page 20, Section 6.6, Rules 6.6.1–6.6.3.

Tier 2. [SDG Assessment Requirements](#)

Section 2.1 — General Principles (Monitoring and Reporting)

Rule 2.1.6 "SDG impacts are monitored and reported at the Production Facility level, meaning that all CORCs produced in a Production Facility in a given reporting period will receive the same Puro SDG Attributes."

Section 2.2 — Reporting, Validation and Verification of SDGs

Rule 2.2.1 "The CO₂ Removal Supplier must compile the required evidence and submit it as part of the audit package for validation and verification by the VVB. The required evidence is further specified in Chapter 4 for each approved Puro SDG Descriptor or Attribute."

The document also sets out a publicly specified list of accepted project-level indicators (SDG Descriptors and SDG Attributes) in Chapter 4, including their associated evidence requirements, directly meeting the CORSIA requirement for a list or menu of potential indicators that enumerate relevant SDGs.

The full contents of these provisions can be found in [SDG Assessment Requirements](#), pages 2–3, Sections 2.1–2.2, Rules 2.1.1–2.2.6.

Tier 3. Methodologies: Project-Level MRV Operationalization

Tier 3a. [Biochar Methodology, Edition 2025](#)

Rule 3.7.2 "If the CO₂ Removal Supplier decides to apply for certification of SDG Attributes, the CO₂ Removal Supplier must: (a) for the Facility Audit, prepare an SDG Report based on the template provided, in which the selected SDG Attributes are described. The SDG Report must include a plan of how the requirements for each selected SDG Attribute will be demonstrated throughout the course of the crediting period. The plans described in the SDG Report must also be reflected in the Monitoring Plan (e.g. in an appendix specific for SDG Attributes)."

The full contents of these provisions can be found in [Biochar Methodology, Edition 2025](#), page 66, Section 3.7, Rules 3.7.1–3.7.2.

Tier 3b. [ERW Methodology Edition 2025](#)

Rule 9.2.1(b) "The scope of the Monitoring Plan shall cover all aspects related to: [...] (ii) monitoring environmental and social impacts in support of SDGs (section 3.10) and safeguarding against identified environmental and social risks (section 4)."

The full contents of these provisions can be found in [ERW Methodology Edition 2025](#), pages 43 and 96–97, Section 9.2.

Tier 3c. [Geologically Stored Carbon, Edition 2024](#)

Rule 3.9.1 "The CO₂ Removal Supplier shall provide descriptions, evidence, and information on the positive impacts of the geological storage activity on Sustainable Development Goals"

The full contents of these provisions can be found in [Geologically Stored Carbon, Edition 2024](#), pages 31–32, Section 3.9, Rules 3.9.1(a)–(c).

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

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

Criterion: Are quantified, monitored, reported, and verified

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

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

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

The Program meets these requirements as follows:

- a) Yes, the Puro Program has rules and requirements and robust methodologies as defined by Puro [General Rules v4.3](#) section 1.3.5 which are “normative documents that CO2 Removal Suppliers need to follow and comply with to be issued CORCs.” This is further strengthened by rules 1.3.5.1 and 1.3.5.2, which provide guidance on the principles and requirements covered by our methodologies. Puro normative documents ensure robust quantification, monitoring, reporting, and verification of carbon dioxide removals and greenhouse gas reductions. Our approved methodologies provide accurate and conservative quantification of carbon removals and greenhouse gas reductions, which undergo verification by a validation/verification body (VVB). The verified carbon removals and their quantification are converted into traceable CO2 Removal Certificates in our public Registry.

To ensure robust and transparent quantification, [General Rules v4.3](#), section 1.3.5.2 requires that all methodologies cover the following:

- i. Applicability or eligibility criteria of the Puro Standard and those specific to the CDR process.
- ii. Determination of the accounting boundary and quantification of Greenhouse Gas removals and emissions.
- iii. Determination of the baseline scenario.
- iv. Determination of additionality.
- v. Determination of leakage.
- vi. Expectation of storage duration (i.e., permanence) and risks of reversals.
- vii. Definition of uncertainty in calculations and assumptions.
- viii. Mitigation of environmental and social safeguards.
- ix. Determination of positive Sustainable Development Goals (SDG) impacts.

Puro also has [Methodology Development Requirements](#), which require a robust process. Puro’s methodologies are developed internally with independent external experts. They are revised at least every two years or more frequently as needed. All methodology versions go through public consultation, and the final draft is approved by Puro’s independent scientific Advisory Board.

Finally, [General Rules v4.3](#), sections 1.3.6.1-1.3.6.8 allows for the adoption of external methodologies under specific requirements. Application of an external methodology requires approval from the independent Advisory Board.

- b) Yes, carbon removals and greenhouse gas emission reductions are calculated through our rigorous methodologies. Further, [General Rules v4.3](#), section 5.1.1, states that “Audit Statements, Audit Reports, registrations, and project descriptions are publicly available from the Registry.” All relevant parameters and calculations are reported and verified in audit reports. Further, Puro’s [Validation and Verification Requirements](#), section 8, provides a list of requirements for VVB Reporting. In addition, Puro’s [Validation and Verification Requirements](#), section 9, has requirements on the VVB oversight mechanism including a provision for conducting accuracy reviews to ensure that the audit reports are complete, objective, and transparent.
- c) Yes, [General Rules v4.3](#), section 2.4.2 states that “An Output Report shall be submitted to each Production Facility at minimum once every 12 months throughout the Crediting Period. An Output Report may consider Production Facility performance for up to 18 months.” The supplier submits audit package data for a given monitoring period, which is then verified by a Puro accredited VVB. The VVB submits an output report, which is made public in Puro’s Registry.
- d) Yes, Puro [Validation and Verification Requirements](#), sections 2 and 3 outline VVB accreditation process and requirements as well as competencies. Further, Puro [General Rules v4.3](#), rule 2.3.1 states that “Performance verification involves an Output Audit by an independent 3rd party Auditor, followed by Output Review by the Issuing Body”, while Puro [General Rules v4.3](#), section 2.3.2 provides the procedures for the Verification of mitigation outcomes.

The full contents of these procedures can be found in these weblinks:

- [General Rules v4.3](#)
- [Methodology Development Requirements](#)
- [Validation and Verification Requirements](#)

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

N/A

Criterion: Validation and verification procedures

| | |
|--|---|
| Q2. Does the Programme have in place requirements and procedures for... (<i>Paragraph 2.6</i>) | |
| a) ...the accreditation of validators? | <input checked="" type="checkbox"/> YES |

| | |
|---|---|
| b) ...the accreditation of verifiers? | <input checked="" type="checkbox"/> YES |
| c) Are these standards, procedures and requirements publicly disclosed? | <input checked="" type="checkbox"/> YES |

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

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

- a) Yes, [Validation and Verification Requirements](#), sections 2 and 3 describe the VVB requirements for VVB accreditations and approval, and states that “VVBs conducting independent third-party audits for Puro Standard Carbon Removal Crediting Program shall be accredited” and proceeds to list the acceptable accreditations. The above-mentioned document is available on Puro’s public website. The full contents of these accreditation procedures can be found in the [Validation and Verification Requirements](#), page 1, Section 2, paragraphs 2.A-D.
- b) Yes, the accreditation of verifiers follow the same requirements as those set forth for validators, and were described under the previous answer.
- c) Yes, as per the response above, the [Validation and Verification Requirements](#) is a public document. Further, [Validation and Verification Requirements](#), section 4 states that “VVBs applying to perform Production Facility Audits and Output Audits against the Puro Standard shall be formally approved by, and in good standing with Puro prior to completing any audits against the Puro Standard. The approval process for VVBs is:...” Puro maintains internal data to monitor quality assurance through its oversight mechanism described in Validation and Verification Requirements, sections 4 and 11 respectively.

The full contents of these procedures can be found in this weblink:

- [Validation and Verification Requirements](#), Sections 1 and 2 (page 1), Section 3 (pages 1 and 2), Section 4 (page 2), and Section 11 (pages 6 and 7).

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

Puro intends to apply for approval to the European Commission as a certification scheme under the EU Carbon Removals and Carbon Farming (CRCF) Regulation. The specific accreditation requirements of the Regulation will therefore be adopted for Certification under that framework.

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

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

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

was completed):

- a) Yes, standards and procedures for the validation of activities are included in Puro [General Rules v4.3](#), section 2.2, which describes the process for a Production Facility Audit. Accredited VVBs with Puro shall comply with our reporting requirements described in [Validation and Verification Requirements](#), section 8 available on our public website. Further, Puro conducts accuracy reviews to review and assess VVB performance regularly as per [Validation and Verification Requirements](#), section 9.

Evidence:

- b) As with Validation, Verification standards and procedures are provided in [General Rules v4.3](#), Section 2.3, Performance Verification on p.7 and in Section 10 (Auditor) Reporting Requirements in the Validation and Verification Requirements document (see previous answer). Accredited VVBs with Puro shall comply with our reporting requirements described in [Validation and Verification Requirements](#), section 8 available on our public website. Further, Puro conducts accuracy reviews to review and assess VVB performance regularly as per [Validation and Verification Requirements](#), section 9.
- c) Yes, these standards and procedures are publicly disclosed in the Puro Document Library and accessed with this weblink: [Document library | Website \(puro.earth\)](#)

The full contents of these procedures can be found in these weblinks:

- [General Rules v4.3](#)
- [Validation and Verification Requirements](#)

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

N/A

| | |
|---|---|
| Q4. Are procedures in place to ensure... | |
| a) ...that validation occurs prior to or in tandem with verification? (<i>Paragraph 3.3.2</i>) | <input checked="" type="checkbox"/> YES |
| b) ...that validation assesses and publicly documents the likely mitigation results from proposed activities supported by the programme? (<i>Paragraph 3.3.2</i>) | <input checked="" type="checkbox"/> YES |
| c) ...that the results of validation and verification are made publicly available? (<i>Paragraph 3.3</i>) | <input checked="" type="checkbox"/> YES |

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

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

- a) Yes, [General Rules v4.3](#), Figure 2 describes Puro’s certification process including validation and verification. Puro facility may conduct joint validation and verification, known as Combined Production Facility Audit and Output Audit as per [General Rules v4.3](#), section 2.3.4 (page 8), which describes the process of conducting them jointly. A facility may also choose to validate first followed by a verification at a subsequent step.

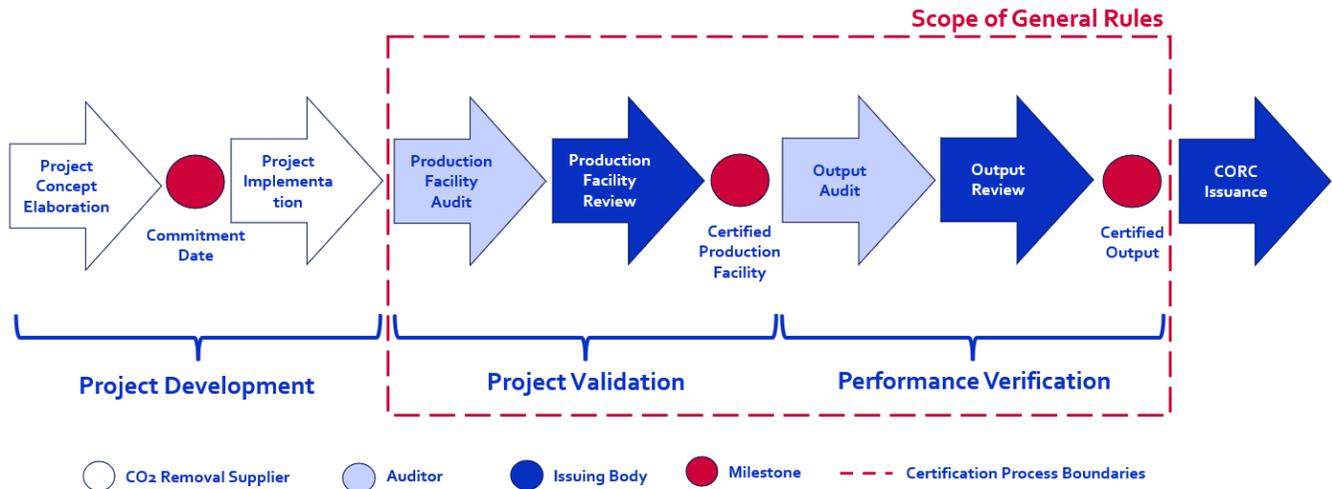


Figure 2: Diagram of the Puro Certification process and scope of Puro [General Rules v4.3](#) (page 6).

b) Yes, validation assesses the likely outcomes, which shall be assessed and reported by a VVB as per Puro [Validation and Verification Requirements](#), section 8 (Validation Process, page 4). In addition, under [General Rules v4.3](#), section 2.2.5.5 (page 7) “The Issuing Body publishes the project description, Production Facility Audit Report and Statement in the Registry.”

c) Carbon removal quantification and greenhouse gas emission reductions are made publicly available in the Puro Registry as defined in [General Rules v4.3](#), section 5.1.1 (page 16) “Audit Statements, Audit Reports, registrations, and project descriptions are publicly available from the Registry. The CO2 Removal Supplier may request to redact confidential or personal information subject to Issuing Body approval.”

Further, as outlined before, Puro [Validation and Verification Requirements](#), section 8 (Validation Process, page 4) describes the VVB reporting requirements. Both documents are available on Puro’s website.

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

N/A

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

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

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

a) Yes, Puro General Rules v4.3, section 2.3 describes the verification process *ex-post*. As per [General Rules v4.3](#), section 2.3.2.1 (page 8), “An Output Audit may start when the CO2 Removal Supplier has submitted an Output Report for a Production Facility for a given Monitoring Period” and Puro General Rules v4.3, section 2.3.2.3 states

that " An Output Audit includes a desk study and a site visit by the Auditor to verify the performance of the Production Facility for the given Monitoring Period. The site visit may be conducted as a remote site visit. Verification is performed to determine that the reported volume of CO2 Removal has taken place, and the Production Facility conforms with the requirements of the Puro Standard General Rules and applicable Methodology.

Further, [General Rules v4.3](#), section 3.2.3 (page 12), states that "CORCs are issued to certified Production Facilities that have been verified to meet the requirements set in Chapter 6 (pages 16-21) and in the applicable Methodology."

b) Puro does not issue ex-ante units under [General Rules v4.3](#)

The rules quoted above are part of [General Rules v4.3](#) which is available on the Puro website.

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

a) Yes, [General Rules v4.3](#), Section 3.2 (page 12) describes the rules and requirements (Rules 3.2.1 – 3.2.7) describes the CORCs issuance process and their attributes. Puro Program has procedures in place defining how to offset credits (i.e., CORCs). Further, [General Rules v4.3](#), Rule 3.2.1 states "CORCs are only issued to a certified Production Facility associated to a Registry Account held by an approved Account Holder." Ouro General Rules v4.2, section 3.2.3 outlines that "CORCs are issued to certified Production Facilities that have been verified to meet the requirements set in Chapter 7 and in the applicable Methodology." The CORCs are available in Puro’s public registry records per facility in a transparent manner and are fully traceable. Lastly, [General Rules v4.3](#), Rule 3.2.4 describes that "A CORC represents a volume of 1 (one) metric ton of Net Carbon Dioxide Removal stored Long Term..." Each methodology has a durability timeframe associated to it, and therefore each CORCs have that attribution in addition to others.

b) Yes, the program has procedures in place defining how offset credits (i.e., CORCs) are retired. [General Rules v4.3](#), section 3.3 (page 13, Rules 3.3.1 – 3.3.5) describe the retirement process and disclosure requirements. The

following is written:

Rule 3.3.1. “The Retirement removes the CORC from circulation and entitles the Beneficiary exclusive ownership of the quantity and other Attributes of the CO2 Removal represented in the CORC.

Rule 3.3.2. An Account Holder may retire CORCs for their own or another Beneficiary’s benefit.

Rule 3.3.3. Account Holder, a party authorized by the Account Holder, or a party represented by the Account Holder initiates the Retirement by submitting a Retirement request to the Issuing Body.

Rule 3.3.3.1 The Retirement request shall specify the amount of CORCs to be retired along with the following Retirement information: ...”

In addition, [General Rules v4.3](#), section 3.4 (page 13), describes the process for CORC withdrawal, which is equivalent to a cancellation of credits. [General Rules v4.3](#), section 3.4.1 states that” To maintain the accuracy and veracity of the System, the Issuing Body has the right to withdraw CORCs from an Account Holder’s Account.”

3.4.1.1 This can take place in case:...”

c) Discounting provisions in the Puro Program are specified at methodology level and are a result of uncertainty quantification. The [ERW Methodology Edition 2025](#) includes section 10 on “Uncertainty Quantification and Discounting” for the estimation of factor of conservativeness used to discount the Output volume issued as CORCS, in accordance with rule 5.3.1 (page 62) and rule 10.5.3 (pages 117-118). of the ERW methodology.

d) Yes, all procedures are disclosed in Puro Document Library and can be accessed with these weblinks: [General Rules v4.3](#) and [ERW Methodology Edition 2025](#).

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

N/A

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

| | |
|---|---|
| Q7. Does the programme utilize an electronic registry or registries? (<i>Paragraph 2.4.2</i>) | <input checked="" type="checkbox"/> YES |
|---|---|

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

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

Yes, the Puro Registry is an electronic registry available to the public at: <https://registry.puro.earth/projects>. It can also be accessed from the Puro.earth website.

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

N/A

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

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

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

- a) Yes, the Puro Registry has the capability and will identify, on all account types, each ICAO-eligible unit with a label "CORCS eligible" as defined in the document [Article 6 Procedures](#), rule 2.3.4 (page 2).
- b) Yes, unit owners/holders are clearly identified. Puro Registry account holders undergo Know Your Customer (KYC) checks before an account can be opened as described in [General Rules v4.3](#), rule 1.1.5 (page 3), which states "The Registry stores information of the CORCS issued, transferred, and retired."
- c) The program has procedures to ensure that the Puro Registry identifies, facilitates and tracks units from issuance, through transfer of ownership, to retirement as established in [General Rules v4.3](#), rule 1.1.5 (page 3), which states "The Registry stores information of the CORCS issued, transferred, and retired". Issuance, transfer and retirement transactions are visible in the public electronic Puro Registry at <https://registry.puro.earth/>.
- d) Yes, the unit status is visible and shows from which project the unit was issued and whether it has been retired or not. Credit attributes are listed in [General Rules v4.3](#), rule 3.2.4.1 (page 12).
- e) Yes, all CORCS are assigned unique serial numbers upon issuance as stated in General Rules v4.3, rule 3.5.5.1 (page 15).
- f) Yes, the program has in place procedures where units are identified and designated in the Puro Registry (weblink: <https://registry.puro.earth/retirements>), where each unit's country or origin and vintages are visible. The identification of units follows the format presented here [Certificate Id | Puro.earth Connect API Documentation](#).

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

N/A

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

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

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

a) Yes, the Program has provisions in place ensuring the screening of requests for registry accounts. The screening of access to registry accounts is done with strict access control and data security. Know Your Customer checks are described in [General Rules v4.3](#), rule 1.1.4 (page 5).

b) Yes, the Program has provisions in place “restricting accounts to registered businesses and their authorized individuals” as per [General Rules v4.3](#), rule 1.1.4 (page 5), which states “All System participants need to be registered Account Holders of the System and need to have signed the Platform Agreement. The Issuing Body shall perform standard know your customer checks for each Account Holder.”

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

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

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

a) Yes, the Registry has procedures to ensure that the Puro Registry provides a secure, reliable registry platform for carbon removal for registering account holders, unit tracking and transactions.

We employ strict access control policies ensuring that only individuals authorized have access to sensitive data and operations within the registry limited to their role. For public access, users do not need user identification or authentication. The public data is freely accessible to all parties: <https://registry.puro.earth/> .

The core registry platform is provided as a SaaS service by Nasdaq. For data protection Puro Registry utilizes Azure Database for PostgreSQL Flexible Server, which by default employs Azure Storage encryption to secure data at-rest. This encryption ensures robust security measures are automatically in place for our data storage.

Puro Registry has continuous monitoring and logging of transactions to provide traceability and an audit trail for security assurance and compliance purposes. Puro Registry employs advanced monitoring to quickly identify security incidents, ensuring continuous oversight and high performance.

Puro Registry adheres to international best practices and standards for data protection and cybersecurity, ensuring that our protocols meet or exceed the required benchmarks for security compliance. We conduct data security assessments regularly.

b) Yes, the program has procedures in place for periodic security audits. The previous security assessment conducted on various Puro.earth services showed that they are maintaining an elevated level of data security

Evidence of regular auditing and security status can be provided in confidential documents upon request.

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

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

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):
The Puro Registry is not linked to other registries, and direct transfer of units is not possible. [General Rules v4.3](#), section 3.5.3.5 states that “The Registry does not allow the transfer of CORCs outside of the Registry.”

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

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

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):
No linkages have been identified

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

| | |
|---|---|
| Q13. Does the programme Registry publicly display information... (<i>Paragraph 2.3.1</i>) | |
| a) ...on each batch of cancelled units? | <input checked="" type="checkbox"/> YES |
| b) ...in a machine-readable format (<i>e.g.</i> , XLS, CSV) that is searchable and downloadable? | <input checked="" type="checkbox"/> YES |
| c) ...at no cost? | <input checked="" type="checkbox"/> YES |

| | |
|---|---|
| d) ...with no login credentials required? | <input checked="" type="checkbox"/> YES |
|---|---|

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

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

a) Yes, data on retired units is available from the Puro registry <https://registry.puro.earth/retirements>

b) Data can be downloaded in CSV or XLX formats.

c) Data can be downloaded free of charge.

d) No login credentials are required to download the relevant CORSIA information.

Issuance, retirement, and withdrawal/cancellation statistics are also available in our Annual Reports, as published on the Puro website at [Puro.earth | Registry](https://puro.earth/Registry)

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

Puro will be introducing login credentials for data downloads from April 2026. Data for CORSIA, however, will remain available for download without a login.

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

Provide evidence of the registry features referred to above:

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

All data can be downloaded from the Puro Registry website in .xls or .csv formats <https://registry.puro.earth/retirements> .

The name of the Program is included as part of the certificate unique identifier. Currently Puro Registry does not

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

hold units from other Programs. Name of the registry account holder from which the cancellation was initiated is published, the account number is not public for data security reasons. The CORSIA compliance period will be added.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
Yes, the CORSIA compliance period will be added to the downloadable file by the end of 2026.

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

Criterion: Clear methodologies and protocols, and their development process

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

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

The Puro Program Methodologies are published on the Puro website in the Document Library. The tab for methodologies is structured in three parts, distinguishing:

Approved Methodologies, i.e. methodologies in-place and available for use (both validation of new projects and verifications). Here, only the latest Edition and version of a methodology are published.

Previous Editions of Methodologies, i.e. editions of methodologies, for which a newer edition exists, and for which it is no longer possible to conduct a validation audit, once the transition period has ended. These are made available primarily for the benefit of i) projects that have been validated against these editions and can still conduct verifications against these editions until the end of their crediting period, as well as ii) auditors conducting these verifications.

Discontinued Methodologies, methodologies that have been discontinued and are no longer operated.

These documents are publicly available at this weblink: <https://puro.earth/document-library?tab=methodologies>

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

Puro.earth is working on an update of its website, which is expected to be launched in April 2026. The new website will have different branding and improved accessibility, but the contents will remain available. *In case any links shared in this application are broken due to the new website launch, Puro will provide updated links. The intent is to deploy link redirections from old to new addresses.*

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*”.

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

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

The Program ensures its consistency with this requirement by requiring the following:

Summary response: The development, revision, and approval of methodologies used with the Puro Standard requires to follow the procedures described in the “Methodology Development Requirements”. The procedure distinguishes between methodologies developed by Puro.earth (i.e. internally developed) and methodologies developed externally but adopted by Puro.earth.

For **new methodologies, internally developed (Section 2.1)**, the procedure can be summarized as follows:

1. Initiation: New methodology idea introduced by Puro or Advisory Board.
2. Methodology Draft: Puro conducts a science review and prepares a methodology draft.
3. Working Group Draft: Puro invites academic experts and project developers to a working group to review and provide feedback on the methodology draft.
4. Public Consultation: Puro conducts a public consultation following the Stakeholder Engagement Requirements.
5. Final Draft: Puro prepares the final draft with the working group, addressing the feedback from the Public Consultation.
6. Advisory Board: Puro submits for review the final draft of the methodology to the Advisory Board, who is responsible for approving it or suggesting changes to it.

For **new methodologies, developed externally (Section 2.3)**, the procedure can be summarized as follows:

1. Initiation: an external stakeholder develops a methodology and proposes it to be adopted as a Puro Standard methodology
2. Puro Assessment: Puro reviews the proposed methodology, to determine if it is materially different from existing methodologies and if it contains all requirement components; and if necessary, requires the external stakeholder to refine the document based on Puro feedback.
3. Public Consultation: Puro conducts a public consultation following the Stakeholder Engagement Requirements.
4. Final Draft: Puro prepares the final draft with the external stakeholder, addressing the feedback from the Public Consultation.
5. Advisory Board: Puro submits for review the final draft of the methodology to the Advisory Board, who is responsible for approving it or suggesting changes to it.

For **revisions of methodologies** internally and externally developed (**Section 2.2**), the procedures can be summarized as follows:

1. Major updates (leading to an Edition change): a revision of an approved methodology takes place at least every two years.
2. Minor updates (leading to a Version change) and rule clarifications: minor rule changes (to be approved by Advisory Board) or rule clarifications may be performed in between major updates, if the need for it

arises during certification operations (e.g. resulting from the feedback of an auditor seeking clarity on the interpretation of a rule, resulting from the identification of a typographical error, or other similar situations).

Note: all the methodologies included in this application have been internally developed (Geologically Stored Carbon, Biochar, Enhanced Rock Weathering).

The full contents of these procedures can be found in this weblink:

[Methodology Development Requirements](#), page 3-6, Section 2, sections 2.1 (New Methodology), 2.2 (Revision of a Methodology), and 2.3 (Adoption of an external Methodology).

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

N/A

Criterion: Scope considerations

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

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

The Program ensures its consistency with this requirement by requiring the following (bold for emphasis):

[General Rules v4.3](#) under rules:

"1.1.1. The aspiration is to create a functioning framework for certification of **Long-Term, durable CO2 Removal**, which is reliable, efficient and **location independent**. The aim is to generate an incentive for CO2 Removal and to provide companies with a means to realize their societal value in reversing climate change." ...

"1.1.6. Certification only covers **carbon dioxide**. The individual methodologies define the scope of Greenhouse Gases considered in the quantification of CORCs."

"1.1.7. These General Rules are **applicable globally** and provide rules for the **certification of individual project activities only**."

The full contents of these procedures can be found in this weblink:

- [General Rules v4.3](#), page 3, Section 1, paragraphs 1.1.1 and 1.1.6-7.

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

N/A

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

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

The Program ensures its consistency with this requirement by requiring the following:

The scope of the Puro program is defined in the General Rules and only covers carbon removal activities with long-term permanence applicable globally (see response to Q3). Moreover, the methodologies include a section on eligibility requirements specific to the carbon removal pathway covered by them.

The **Biochar** methodology defines the general eligibility requirements of the activity under section 3, starting with: “3.1.1. An eligible biochar carbon removal activity is an activity where an eligible biomass source (see section 3.4) is converted through thermochemical processing into biochar under adequate conditions (see section 3.5), and the biochar is subsequently used in eligible applications (see section 3.6) that ensure that carbon is durably stored over several centuries with no significant risk of reversal (see section 4), and resulting in net carbon removal (see section 5) [...]”

The full contents of these procedures can be found in Biochar (edition 2025), page 15-17, Section 3, Sub-sections 3.1-3.2]. This document is publicly available at this weblink: [Biochar Methodology, Edition 2025](#)

The **Enhanced Rock Weathering** methodology defines the general eligibility requirements of the activity under section 3, starting with:

“3.2.1 An eligible activity is an activity where eligible feedstock is sourced (see section 3.6) and applied to the soil of eligible application sites (see section 3.9) under conditions that promote CO₂ sequestration as weathering products (primarily in the form of carbonate and bicarbonate aqueous ions), or as reprecipitation of weathering products (primarily as calcium carbonate solids)...”

The full contents of these procedures can be found in Enhanced Rock Weathering (edition 2025 v1.), page 32, Section 3, Sub-Sections 3.1-3.2. This document is publicly available at this weblink: [ERW Methodology Edition 2025](#).

The **Geologically Stored Carbon** methodology defines the general eligibility requirements of the activity under section 3, starting with:

“3.2.1 An eligible activity is an activity where an eligible CO₂ Stream (see rule 3.2.2) is sourced and subsequently injected into a suitable underground geological storage reservoir (see rule 3.2.6) under conditions which ensure the safe and durable storage of CO₂, preventing its re-emission back to the atmosphere for at least 1000 years (see also rule 8.5.3). The eligibility of the geological storage activity shall be determined during the Production Facility Audit...”

The full contents of these procedures can be found in Geologically Stored Carbon (edition 2024 v4.), pages 17-23, Section 3, Sub-sections 3.1-3.2. This document is publicly available at this weblink: [Geologically Stored Carbon, Edition 2024](#)

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

Criterion: Offset credit issuance and retirement procedures (Continued)

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

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

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

The Program ensures its consistency with this requirement by defining the following:

Summary response:

- a) The length of crediting period(s) is defined under the General Rules v4.3 and in the methodologies, when appropriate.
- b) The crediting period may be renewed twice.
- c) The length and renewal of the crediting period are included in General Rules v4.3 and the methodologies, which are publicly available in the Puro website’s Document Library.

[General Rules v4.3](#) defines the default length of the crediting period and its renewal under rule 2.4.1 “...The Crediting Period lasts 5 years unless otherwise stated in the applicable Methodology. The Crediting Period can be renewed twice by successfully undergoing a new Production Facility Audit. The Crediting Period shall not overlap with another Crediting Period.”

The full contents of these procedures can be found in General Rules v4.3, page 10, Section 2.4, rule 2.4.1. This document is publicly available at this weblink: [General Rules v4.3](#)

The **Biochar** methodology defines the crediting period in rule 2.2.2 “The Crediting Period of the Production Facility is set to 10 years in this methodology, starting from the first date of the first monitoring period. The Crediting Period can be renewed twice by successfully undergoing a new Production Facility Audit, against the latest version of the methodology and Puro Standard General Rules.

The full contents of these procedures can be found in Biochar (edition 2025 v2), page 14, Section 2, rule 2.2.2. This document is publicly available at this weblink: [Biochar Methodology, Edition 2025](#)

The **Enhanced Rock Weathering** methodology defines the length of the crediting period and its renewal under rule 2.2.6 “The Crediting Period in this methodology is 10 years starting from the first date of the first Monitoring Period. (a) The Crediting Period may be renewed twice by successfully undergoing a new Production Facility Audit...”

The full contents of these procedures can be found in Enhanced Rock Weathering (Edition 2025 v1.), page 30, rule 2.2.6. This document is publicly available at this weblink: [ERW Methodology Edition 2025](#)

The **Geologically Stored Carbon** methodology defines the length of the crediting period and its renewal under clause 2.2.2 “The Crediting Period in this methodology is 15 years starting from the first date of the first monitoring period (see rule 4.2.1). The Crediting Period can be renewed twice by successfully undergoing a new Production Facility Audit...”

The full contents of these procedures can be found in Geologically Stored Carbon (Edition 2024 v4.), page 15, rule

2.2.2. This document is publicly available at this weblink: [Geologically Stored Carbon, Edition 2024](#)

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 |
|--|---|

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

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

The Program ensures its consistency with this requirement by requiring the following:

Summary response: Project developers (Suppliers) shall demonstrate regulatory additionality as required under the [Additionality Assessment Requirements](#), which clearly state that credits are only issued for projects that go beyond minimum legal or regulatory requirements. It requires the project developer to report whether removals are mandated by law or binding obligations. And it requires the reported evidence to be evaluated and validated by an independent third-party auditor and re-assess at project renewal during a Production Facility Audit (Validation).

Evidence:

“2.2 Regulatory additionality

2.2.1 Regulatory additionality means that the Puro Standard only issues credits for projects that go beyond the minimum legal or regulatory requirements for carbon removal or sequestration. This way, we avoid rewarding projects that would have happened anyway due to regulatory requirements.

2.2.2 The CO2 Removal Supplier must report if the removals are required by existing laws, regulations, or other binding obligations in the jurisdiction where the Production Facility is operating. This will be confirmed by an auditor in a facility audit.

2.2.3 Regulatory additionality is audited at every production facility audit i.e., every five years unless there is a specific reason to conduct an earlier facility audit, or the methodology defines a different crediting period.”

The full contents of these procedures can be found in [Additionality Assessment Requirements](#), page 2-3, Section 2.2, paragraphs 2.2.1-2.2.3.

This document is publicly available in the document library, at this weblink: [Additionality Assessment Requirements](#).

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

N/A

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

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

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

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

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

The Program ensures its consistency with this requirement by providing the following:

Summary response: The Puro program has procedures in place to ensure, and to support activities to analyze and demonstrate that credited mitigation is additional by following methods for the determination of common practice, barrier analysis, simple cost analysis, and investment analysis.

Evidence:

The full contents of these procedures can be found in [Additionality Assessment Requirements:](#)

Barrier Analysis, page 7, section 3.5, Rules 3.5.1-3.5.8.

Common Practice, page 4-5, section 3.2, Rules 3.2.1-3.2.6.

Simple cost analysis, page 5-6, section 3.3, Rules 3.3.1-3.3.5.

Investment analysis, page 6-7, Section 3.4, Rules 3.4.1-3.4.7.

This document is publicly available at this weblink: [Additionality Assessment Requirements.](#)

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

N/A

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

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

The Program does not use non-traditional or new additionality analysis/tests except for those listed under Q6 and Q7 above, nor does it have a positive list.

The full contents of these procedures can be found at this weblink: [Additionality Assessment Requirements.](#)

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

N/A

| | |
|--|---|
| Q9. For activities that use the additionality tests/analysis/methods listed in Q7 and/or Q8 above, is additionality and baseline-setting... (<i>Paragraph 3.1</i>) | |
| a) assessed by an accredited and independent third-party verification entity, including for activities that use non-traditional or new additionality tests/analysis/methods? | <input checked="" type="checkbox"/> YES |
| b) reviewed by the programme? | <input checked="" type="checkbox"/> YES |

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

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

The Program ensures its consistency with this requirement by undertaking the following:

Summary response:

The Puro program requires additionality demonstration as part of the Production Facility Audit (Design Validation) which is audited by an independent third-party auditor during project validation and at the renewal of the crediting period. The opinion from the audit process is reviewed by the Program in the subsequent Production Facility Review.

Evidence:

The [General Rules v4.3](#) state: “2.2.1 Design validation (see Figure 2) involves a **Production Facility Audit by an independent 3rd party auditor**, followed by a **Production Facility Review** by the Issuing Body.” [bold for emphasis].

The [Additionality Assessment Requirements](#) state: “2.1.1. The additionality requirements are audited in the first production facility audit, and at the renewal of the crediting period as described in this document.”

In addition, the [Validation and Verification Requirements](#) document also includes details on the review performed by Puro in Section 11 (Oversight Mechanism), including listing the process steps: “All validation and verification Audit Reports are reviewed by Puro prior to the issuance of CORCs. The intent of the review is to determine whether the Audit Report is complete and accurate and compliant with the Puro Standard requirements. The review process steps are defined below:..”

The full contents of these procedures can be found in these weblinks:

[General Rules v4.3](#), page 6, Section 2.2, rule 2.2.1.

[Additionality Assessment Requirements](#), page 2, Section 2.1, rule 2.1.1.

[Validation and Verification Requirements](#), page 7, Section 11.

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

N/A

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

| | |
|--|---|
| b) Are these criteria publicly disclosed? | <input checked="" type="checkbox"/> YES |
| c) Does the Program provide clear evidence on how each activity included on a positive list was determined to be additional? | <input checked="" type="checkbox"/> YES |

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

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

Summary response:

The Puro program **does not have a positive list** for the determination of additionality. Project developers (Suppliers) are required to demonstrate regulatory additionality, carbon removal additionality relative to the baseline scenario, and financial additionality following the Puro Additionality Assessment Requirements, as described in the General Rules v4.3.

Evidence:

In [General Rules v4.3](#) the following clauses apply:

“6.5.1 A CO2 Removal Supplier must demonstrate that the project is not required by existing laws, regulations, or other binding obligations.

6.5.2 A CO2 Removal Supplier shall demonstrate CO2 additionality to the Baseline, meaning that it is resulting in higher volumes of CO2 removals than the likely Baseline alternatives. The Baseline shall be project-specific, conservative, and updated for every renewal of a Crediting Period.

6.5.3 A CO2 Removal Supplier shall demonstrate financial additionality, meaning that the project must convincingly show that the CO2 removals are a result of carbon finance.

6.5.4 To demonstrate additionality, a CO2 removal Supplier shall follow Puro.earth Additionality Assessment Requirements.”

The full contents of these procedures can be found following this weblink: [General Rules v4.3](#), page 19-20, Section 6.5, rules 6.5.1-6.5.4.

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

N/A

Criterion: Are based on a realistic and credible baseline

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

| | |
|--|--|
| standards, which do not rely on business-as-usual analysis) to deliver and demonstrate equivalently conservative and below business-as-usual outcomes? (Paragraph 3.2.4) | |
|--|--|

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

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

The Program ensures its consistency with this requirement by requiring the following:

Summary responses:

- a) The methods of developing baselines are governed by the [General Rules v4.3](#) and the applicable Methodology and are complemented by project-specific information where relevant.

The General Rules stipulate that Methodologies shall have a component on how to determine the baseline scenario for their specific removal pathways, this ensuring consistency across projects on how baseline scenarios are determined. *See below [General Rules v4.3](#), rule 1.3.5.2.*

Each Methodology then has a corresponding section which defines what are the possible baseline scenarios for each removal pathways. This section is developed by Puro.earth following the Methodology Development Requirements, which include public consultation and approval by Puro's Advisory Board, contributing to representative and conservative definitions of baseline scenarios.

- Geologically Stored Carbon: see below *Section 3.4 Requirement for baseline demonstration*
- Biochar: see below *Section 3.2 Requirement for baseline demonstration*
- Enhanced Rock Weathering: see below *Section 6.2 Baseline (Cbaseline) and Section 8 Determination of leakage*

The Methodology then, as relevant, also requires the Project developer (Supplier) to provide certain project-specific details of the baseline scenario (e.g. "the state of the land where the facility is either located or operates", see rule 3.2.3, in Biochar Edition 2025). In some cases, if the activity of the project developer does not fit a pre-defined baseline scenario, the Methodology may define a rule clarification procedure prior to Facility Audit to address unforeseen situations (e.g., see rule 3.2.5, in Biochar Edition 2025).

The baseline scenario is then used to determine various elements of the net removal quantification:

- **Carbon removal in the baseline scenario**, i.e. the amount of carbon removal that would have occurred in the baseline scenario. This amount shall not be credited and is deducted via the term $C_{baseline}$ in the CORC equation, where applicable.
- **Negative unmitigated leakage effects relative to the baseline**, i.e. increase in emissions outside of the system boundaries that shall be attributed to the project and depend on the baseline scenario. This amount is deducted via the term $E_{leakage}$ in the CORC equation, where applicable.
- **Other project emissions that depend on the baseline scenario**, e.g. direct land use changes due to land clearing at a construction site. These emissions, which depend on the baseline scenario, shall be deducted from the gross removal, as part of Project Emissions ($E_{project}$) in the CORC equation, where applicable.

It should be noted that the net quantification of removal in the Puro Standard never includes avoided emissions relative to the baseline. Hence, **emissions occurring in the baseline scenario and that would be reduced due to the project activity** are not included in the CORC equation. This is conservative in the context of carbon removals.

Evidence:

[General Rules v4.3:](#)

“1.3.5.2 The Methodology shall address the following components:

[...] iii. Determination of the baseline scenario. [...]”

The full contents of these procedures can be found in this weblink:

[General Rules v4.3](#), page 4, Section 1.3, rule 1.3.5.2.

[Geologically Stored Carbon, Edition 2024](#)

“3.4 Requirement for baseline demonstration.

The baseline is a conservative scenario of what likely would have happened without the geological storage activity, and revenues from carbon finance. The baseline affects the determination of additionality (see section 3.5), leakage (see section 6), as well as certain supply-chain and land use change emissions (see section 5.2). This section defines a set of baseline scenarios for various different removal pathways.

For geological storage activities, the baseline scenario can be split to describe the three main process stages (i.e. capture, transport logistics, and storage). The common situations for each of the stages, which can have different implications for the certification of the activity, are described below:

- Baseline for capture [...]
- Baseline for transport logistics [...]
- Baseline for storage [...]”

The full contents of these procedures can be found in this weblink:

[Geologically Stored Carbon, Edition 2024](#), page 24-26, section 3.4, rules 3.4.1-3.4.4.

The [Biochar Methodology, Edition 2025](#) defines

“3.2 Requirements for baseline demonstration

The baseline is a conservative scenario or set of conditions that would have happened without the biochar activity and revenues from carbon finance...

For biochar activities, the baseline scenario can technically be seen as made of several components, including the baseline about the biochar production assets, the alternative fate of the biomass feedstock, and the alternative to the biochar usage. Among these three components, the biochar production asset baseline is the primary differentiator between biochar activity types...

3.2.1. The CO₂ Removal Supplier shall select one of the baseline scenarios a-c for its biochar activity:

- a. New Facility [...]
- b. Retrofit Facility [...]
- c. Charcoal Repurpose [...]”

The full contents of these procedures can be found in this weblink:

[Biochar Methodology, Edition 2025](#), page 16-19, Section 3.2, rules 3.2.1-3.2.5]. Further details on the quantification of C_{baseline} are included in Section 6-3, rules 6.3.1 to 6.3.5, pages 90-92. Further details on the mitigation and quantification of E_{leakage} are included in Section 8.1 to 8.3, pages 108-118.

The [ERW Methodology Edition 2025](#) defines

“6.2 Baseline (*C_{baseline}*)

C_{baseline} represents an estimate of the carbon dioxide sequestration that would have occurred without the ERW activity. It has two components:

- C_{baseline-[feedstock]}, the counterfactual weathering of feedstock had it not been spread out on fields by the CO₂ removal supplier; and
- C_{baseline-[field]}, the carbonic-acid weathering in application site soil that would have naturally occurred without the ERW activity.

As such, C_{baseline} is equivalent to the “counterfactual” or the “business-as-usual” scenario (see also section 11.1)...

The full contents of these procedures can be found in this weblink:

[ERW Methodology Edition 2025](#), page 65, section 6.2, rules 6.2.1-6.2.15. Further details on the mitigation and quantification of E_{leakage} are included in Section 8.1 to 8.3, pages 91-94.

- b) The Puro program requires the use of conservative assumptions, values, and procedures to avoid over crediting removal activities, whether in baseline-related calculations or in other aspects of net removal quantification. As stated in the [General Rules v4.3](#), “6.3.1 The CO₂ Removal Supplier must use conservative assumptions, values, and procedures to ensure that the CO₂ Removal issued as CORCs is not overstated”

The full contents of these procedures can be found in this weblink:

[General Rules v4.3](#), page 17, Section 6.3, rule 6.3.1.

As further refined in the Methodologies:

- [Biochar Methodology, Edition 2025](#) see sections 10.1 – 10.3
- [ERW Methodology Edition 2025](#): see section 10 (section 10.5. defining uncertainty quantification and discounting based on a factor of conservativeness)
- [Geologically Stored Carbon, Edition 2024](#): see section 4.8

- c) The Puro program and its approved methodologies **do not require** any non-traditional baselines (e.g., sector-wide performance benchmarks or standards, which do not rely on business-as-usual analysis) to deliver and demonstrate equivalently conservative and below “business-as-usual” outcomes.

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 |
|--|---|

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

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

The Program ensures its consistency with this requirement by requiring the following:

Summary response: The Puro Standard [General Rules v4.3](#) has procedures in place to ensure that baseline assumptions and additionality determinations are re-evaluated at defined intervals and when material changes occur. These procedures operate at different levels:

1. **Crediting period renewal:** Baselines and additionality are reassessed at the end of each crediting period as part of a new Production Facility Audit. (GR rule 2.4.1, and AAR rule 2.1.1, 2.3.1. and 2.3.4.)
2. **Methodology revisions and updates:** Where methodologies are revised, or where a CO2 Removal Supplier seeks continued crediting under updated rules, a full re-validation (including baseline and additionality reassessment) is required. (GR rule 2.3.5.3.)
3. **Changes in project conditions:** This includes changes in project design that materially affect the baseline scenario and/or the identification of errors, omissions, or non-conformities in the original baseline determination. (GR rule 2.4.5)

These mechanisms ensure that changing baseline conditions, including regulatory, technological, market, or sectoral developments, are captured and addressed prior to continued credit issuance. As a result, projects cannot continue crediting indefinitely under outdated assumptions.

Evidence

General Rules v4.3

Rule 2.4.1. “The Crediting Period lasts 5 years unless otherwise stated in the applicable Methodology. The Crediting Period can be renewed twice by successfully undergoing a new Production Facility Audit ... In order to renew a Crediting Period, the CO2 Removal Supplier needs to submit evidence for the re-evaluation of all the items covered in a Production Facility Audit as established in clause 2.2.4. This includes all procedures, methodological evidence, and underlying assumptions used for the quantification, monitoring, and verification of carbon removal activity. This explicitly includes the reassessment of baseline scenarios and related parameters at the time of the crediting period renewal...”

This provision requires a new Production Facility Audit at the end of each crediting period. Since the Production Facility Audit includes baseline and additionality assessment (see below), renewal inherently triggers reassessment of baseline conditions.

Rule 2.3.5.3. “The CO2 Removal Supplier shall prepare and submit a full Production Facility Audit and Output Audit documentation as defined for the revised Methodology to demonstrate compliance with the revised requirements.”

This provision applies when a Methodology is revised. It requires full resubmission of documentation under updated requirements, ensuring that baseline and additionality assumptions reflect current conditions.

Rule 2.3.5.5 (viii). “The Auditor shall ensure that conformance to following sections, where revisions have taken place, are addressed in the Audit Report: ... viii. Baseline and Additionality Assessment Report.”

This explicitly requires that, when a methodology is revised, the baseline and additionality assessment be reassessed and verified by an independent auditor.

Rule 2.4.5. “The Issuing Body has the right to appoint an Auditor to perform an ad-hoc Production Facility Audit and/or Output Audit Report. The CO2 Removal Supplier is in such a case responsible for providing the Auditor with documentation and access rights necessary to perform the Audit.”

This provision allows the Issuing Body to reopen and reassess project conditions, including baseline and additionality, outside of scheduled renewal cycles.

Additionality Assessment Requirements (AAR)

Rule 2.1.1. “The additionality requirements are audited in the first production facility audit, and at the renewal of the crediting period as described in this document.”

This confirms that additionality, including baseline determination, is not static but re-evaluated at crediting period

renewal.

Rule 2.3.1. “The CO2 Removal Supplier shall report the CO2 removals to durable storage claimed against a baseline which represents a conservative scenario for what would likely have happened without carbon credits (the ‘counterfactual’ baseline). This will be confirmed by an auditor in a facility audit.”

This establishes that baseline assumptions must be conservative and are subject to independent verification during facility audits.

Rule 2.3.4. “The baseline shall be reassessed in a production facility audit at the renewal of the crediting period.”

This rule directly addresses Appendix A, paragraph 3.2.3: it mandates formal reassessment of baseline assumptions at renewal, thereby responding to potential changes in baseline conditions over time.

Conclusion

The Puro Standard addresses changing baseline conditions through:

- Mandatory reassessment of baselines and additionality at crediting period renewal (every five years unless otherwise specified) and when re-validating against a new methodology edition
- Independent third-party validation of updated baseline and additionality assumptions.
- Independent third-party verification of updated baseline and additionality assumptions.

These procedures ensure that projects cannot continue credit issuance under outdated baseline assumptions and that evolving regulatory, technological, or market conditions are incorporated into continued eligibility assessments.

The full contents of these procedures can be found with these weblinks:

- [General Rules v4.3](#), Sections 2.3.5 and 2.4.1.
- [Additionality Assessment Requirements](#), Sections 2.1 and 2.3.

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

N/A

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

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

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

The Program ensures its consistency with this requirement by requiring the following:

Summary response: The public disclosure of baselines and underlying assumptions is included with the publication of the Project Description after a successful audit as dictated in the General Rules.

Evidence:

[General Rules v4.3](#),

“2.2.4.2 The minimum Production Facility Audit documentation includes the project description. The project description shall include:

... viii. Baseline and Additionality Assessment Report...”

2.2.5.5 “The Issuing Body publishes the project description, Production Facility Audit Report and Statement in the Registry.”

5.1.1 “Audit Statements, Audit Reports, registrations, and project descriptions are publicly available from the Registry. The CO2 Removal Supplier may request to redact confidential or personal information subject to Issuing Body approval.”

The full contents of these procedures can be found with this weblink:

- [General Rules v4.3](#), page 18, Section 2, rules 2.2.4.2 and 2.2.5.5, and page 16, Section 5.1, rule 5.1.1.

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

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

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

The Program ensures its consistency with this requirement by requiring the following:

Summary response: Details on the definition of baseline scenarios are found on the methodologies, as prescribed by the General Rules (see answer to Q11). Moreover, General Rules require a conservative approach to carbon removal crediting in line with uncertainty assessment. Finally, the Additionality Assessment Requirements states that the program ONLY “credits carbon removals from the atmosphere. Thus, and as also explained in response to Q11, emission reductions relative to the baseline scenario are never included in the quantification (i.e. set to zero, which is conservative) while any existing carbon removal in the baseline scenario is deducted in the quantification. Finally, any unmitigated leakage effect leading to increased emissions outside the system boundary relative to the baseline is included in the quantification as a deduction from the gross removal. .

Evidence:

[General Rules v4.3](#),

“6.3 UNCERTAINTY AND CONSERVATIVENESS

6.3.1 The CO2 Removal Supplier must use **conservative assumptions**, values, and procedures to ensure that the **CO2 Removal issued as CORCs is not overstated**.

...

6.3.5 Methodologies in the Puro Standard shall **consider all relevant material sources of uncertainty**. For example, such uncertainties might arise from:

i. **Assumptions (e.g., baseline scenario)**.

ii. Estimation equations or models.

iii. Parameters (e.g., representativeness of default values).

iv. Measurements (e.g., the accuracy of measurement methods).

v. Other factors which may have a material effect on the CO2 Removal quantification.”

[bold text for emphasis].

The full contents of these procedures can be found in this weblink:

- [General Rules v4.3](#), pages 17-18, Section 6.3, rules 6.3.1-6.3.5].

[Additionality Assessment Requirements:](#)

“2.3 Carbon additionality to the baseline

2.3.1 The CO2 Removal Supplier shall report the CO2 removals to durable storage claimed against a baseline which represents a conservative scenario for what would likely have happened without carbon credits (the “counterfactual” baseline). This will be confirmed by an auditor in a facility audit.

2.3.2 The Puro Standard **only credits carbon removals from the atmosphere** and not emissions reductions or avoidance. Therefore, only the removals that are “additional” from baseline zero are credited.”

[bold text for emphasis].

The full contents of these procedures can be found in this weblink:

- [Additionality Assessment Requirements](#), page 3, Section 2.3, rules 2.3.1-2.3.2.

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

N/A

| | |
|---|---|
| Q15. Are procedures in place requiring that the renewal of a crediting period includes a re-evaluation of the baseline, procedures and assumptions for quantifying, monitoring, and verifying mitigation, including the baseline scenario? (<i>Paragraph 3.3.4</i>) | <input checked="" type="checkbox"/> YES |
|---|---|

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

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

The Program ensures its consistency with this requirement by requiring the following:

Yes. The re-evaluation of the baseline conditions at the renewal of the crediting period is required as prescribed as follows:

[General Rules v4.3](#), Rule 2.4.1. “... In order to renew a Crediting Period, the CO2 Removal Supplier needs to submit evidence for the re-evaluation of all the items covered in a Production Facility Audit as established in clause 2.2.4. This includes all procedures, methodological evidence, and underlying assumptions used for the quantification, monitoring, and verification of carbon removal activity. This explicitly includes the reassessment of baseline scenarios and related parameters at the time of the crediting period renewal. This is done to ensure continued alignment with the latest scientific, regulatory, and methodological developments.”

[Additionality Assessment Requirements](#), “2.3.4 The baseline shall be reassessed in a production facility audit at the renewal of the crediting period.”

The full contents of these procedures can be found in these weblinks:

- [General Rules v4.3](#), page 9-10, Section 2.4, rule 2.4.1.
- [Additionality Assessment Requirements](#), page 3, Section 2.3, rule 2.3.4.

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 |
|---|---|

Summarize and provide evidence of the policies and procedures referred to above, including identifying the allowable number of years between verification events:

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

The Program ensures its consistency with this requirement by requiring the following:

Summary response: The Puro program requires that an Output Report be submitted for verification at least once every 12 months. In case of delays in the submission of the Output Report, the General Rules describe an escalation path depending on the time between verification events. If the project developer (Supplier) does not submit an Output report for verification within the allowable 12 months, the project will be suspended, until it provides the expected Output Report with an explanation for the delay. In case the delay exceeds 18 months, the project is de-registered and a new Validation audit with updated baseline and assumptions is required.

Evidence:

[General Rules v4.3](#),

“2.4.3 A delay in submitting the Output Report at least once in 12 months shall result in the Production Facility being suspended. Delay in submitting the Output Report beyond 18 months shall result in the Production Facility being deregistered. To re-register the Production Facility, a new Production Facility Audit (i.e. validation) shall be performed including but not limited to a reevaluation of baseline and assumptions. The suspension is lifted upon receipt of an Output Report and an explanation for the delay.”

The full contents of these procedures can be found in this weblink:

- [General Rules v4.3](#), page 10, Section 2.4, rule 2.4.3.

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

N/A

Q17. Please provide any additional information to demonstrate how the procedures described under **Questions 5 to 16 above** provide a reasonable assurance exceed any greenhouse gas reductions or removals that would otherwise occur: (*Paragraph 3.1*)

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

No additional information

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

N/A.

PART 4: Permanence and Leakage

Criterion: Permanence

Q1.a) List all emissions sectors (if possible, activity types) supported by the Programme that present a potential risk of reversal of emissions reductions, avoidance, or carbon sequestration:

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

The program focusses only on engineered carbon removal activities. All three methodologies which are part of the CORSIA scope of assessment present a potential risk of reversal, namely Biochar, Geologically Stored Carbon, and Enhanced Rock Weathering.

Rule 6.7.3 of [General Rules v4.3](#) on p. 20 stipulates that all methodologies shall include a Reversal risk estimation while Suppliers are obligated to identify risk, preemptively mitigate it and manage it in cases where material risk have been identified (rule 6.7.4).

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

N/A

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

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

There is no minimum scale of reversal. All issued emission units are subject to a response in case reversals materialize. More specifically, based on rule 6.7.4.1 in the General Rules 4.3, "6.7.4.1 If the CO2 Removal Supplier detects a Reversal event, the CO2 Removal Supplier shall without delay act to: i. Prevent further reversal from occurring. ii. Notify the Issuing Body of any the Reversal event within 5 days of detection. iii. Determine the failure that caused the Reversal event. iv. Calculate the Reversal quantify (in tCO2e)."

Further, all methodologies must include a Reversal risk estimation based on clause 6.7.3 of [General Rules v4.3](#) on p. 20 and clause 6.7.3.2 of the same document for additional details.

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

| | |
|--|---|
| and relative likelihood of reversals? (<i>Paragraph 3.5.2</i>) | |
| b) monitor <u>identified risks</u> of reversals? (<i>Paragraph 3.5.3</i>) | <input checked="" type="checkbox"/> YES |
| c) mitigate <u>identified risks</u> of reversals? (<i>Paragraph 3.5.3</i>) | <input checked="" type="checkbox"/> YES |

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

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

a) Yes, the program requires that CO2 Removal Suppliers undertake a risk assessment that accounts for, inter alia, any potential causes, relative scale, and relative likelihood of reversals, covered in clause 6.7.3 of the [General Rules v4.3](#) on p. 20.

b) Yes, the program requires that CO2 Removal Suppliers monitor any identified material risk of reversals, covered in clause 6.7.4 of the [General Rules v4.3](#) on p. 21, while also referring to the validated Monitoring plan.

c) Yes, the program requires that CO2 Removal Suppliers mitigate risks of reversals, covered in rules 6.7.4, 6.7.5, and 6.7.5.1 – 6.7.5.3 of the [General Rules v4.3](#) on p. 21.

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

a) Yes, the program has measures to confer liability to monitor, mitigate and respond to reversals to the CO2 Removal Supplier, as covered in clause 6.7.4 of the [General Rules v4.3](#) on p.20, specifying that “If due to the failure of the CO2 Removal Supplier to perform these obligations there is a Reversal event, CO2 Removal Supplier is liable for it and is obliged to provide compensation”. Rule 6.7.4.1 provides further details on Supplier obligations.

b) Yes, rule 6.7.4.1 (ii) of the [General Rules v4.3](#) on p.21 requires Suppliers to notify Puro on any reversal event within 5 days of detection.

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

N/A

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

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

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

This information is found in Puro Standard [General Rules v4.3](#), specifically on page 21 and section 6.7.4.1 and 6.7.5. This section states that Puro program ensures full compensation upon project notification of a reversal. The project is mandated by the program rules to compensate by using an equivalent number of credits to fully recover the climate impact.

The full contents of these procedures can be found in this weblink:

- [General Rules v4.3](#), page 21, section 6.7, rules 6.7.4. and 6.7.5.

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

N/A

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

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

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

The ICVCM CCP framework ([link](#)) defines two categories of activities and has differentiated the risk of reversal requirements for those. For example, the ICVCM CCP criterion 9.5, which has a 40-year longevity rule for AFOLU activity types, does not extend this rule to the activity types in category 9.1 c) such as carbon capture with geological storage (GSC), biochar (BCH) and enhanced rock weathering (ERW).

Puro program has followed the ICVCM CCP framework and has assessed the risk of reversals materiality for each pathway (BCH, ERW, GSC), in line with the ICVCM Criterion 9.1.c.

1. For biochar activities Puro.earth assessment identified no material risks of reversal after issuance of CORCs, because risks are captured and mitigated before issuance via various measures (eligible biochar

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.

use, mixing, traceability, end use limitations, carbon stored calculation incorporating uncertainty). In [Biochar Methodology, Edition 2025](#), the details of this reversal risk assessment are contained in Section 4.2, and the provisions for end-use eligibility are contained in Section 3.6. Finally, carbon stored calculation deductions are in sections 6.1 and 6.2.

2. For ERW activities the assessment identified no material risks of reversal after issuance of CORCs, because risks are captured and mitigated before issuance in CORC quantification which includes conservative discounts for losses in soil, rivers and oceans. In [ERW Methodology Edition 2025](#), the details on calculation of carbon losses are in Section 6.7.
3. For GSC activities the assessment identified a material risk of CO2 escaping from the geological storage after issuance of CORCs. The appropriate and rigorous measures to avoid the risk are defined in the methodology and those require the GSC activity to monitor and report the reversals from the storage during the activity as well as post-closure. More specifically, [Geologically Stored Carbon, Edition 2024](#) has provisions that do require monitoring of the storage site, see Section 7.5. In particular, rule 7.5.3 defines monitoring that must be in line with local regulation, for which the Puro methodology defines minimum requirements (see Table 1, in section 3.2). The examples of the EU CCS directive and the US CFR regulation (in Table 1) which are deemed sufficient by Puro, infer what range of monitoring period is deemed appropriate. Separately, rule 5.2.3 defines time boundary for the LCA including storage site monitoring activities (until liability transfer to national entity or equivalent). Further rule 5.2.18.d referring to post-close monitoring until liability transfer to a national entity, includes footnote 58: "In general, this time frame should cover a post-closure monitoring period of roughly 20-50 years, depending on local regulations. The time frame might also be shorter in certain specific cases, such as in the context of projects utilizing rapid mineralization of injected CO2." If a reversal is detected, the activity is mandated by the program rules to compensate by using an equivalent number of credits to fully recover the climate impact (see Q4 response above).

The full contents of these procedures can be found in this weblink:

- [Biochar Methodology, Edition 2025](#)
- [ERW Methodology Edition 2025](#)
- [Geologically Stored Carbon, Edition 2024](#)

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

N/A

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

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

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

The Program ensures its consistency with this requirement by requiring the following:

Summary: Yes. The Program has 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. Puro Registry tracks each CORC-credit individually. Each credit gets a unique identifier/number and credit attributes/qualities. One of the credit attributes is the CORSIA label. Rule 6.7.5.3 on p.21 of [General Rules v4.3](#) states that the compensation shall be made with the same type of credits equal to Reversal quantity. Credit with CORSIA label shall be compensated with a credit with CORSIA label. (See footnote on page 21 of [General Rules v4.3](#)). The CORSIA eligible criteria is enforced via the [Article 6 Procedures](#), Rules 2.3.2 and 2.3.4.

Evidence:

Reversal withdrawal and replacement requirements (General Rules v4.3):

Rule 6.7.5.2: “The issuing Body withdraws and invalidates CORCs from the Account of the CO2 Removal Supplier equal to Reversal quantity.”

Rule 6.7.5.3: “The CO2 Removal Supplier shall deposit CORCs of the same type^[9] or, if unavailable, of comparable permanence... equal to Reversal quantity for the Issuing Body to withdraw.”

Footnote [9]: “The same type of CORC includes any labels attached, for example CORSIA.”

CORSIA eligibility controls (Article 6 Procedures v1.3):

Rule 2.3.4: “The Registry shall label a CORC as ‘CORSIA Eligible’ only where the CORC satisfies all eligibility conditions defined in the ICAO ‘CORSIA Eligible Emissions Units’ document applicable to the relevant compliance period.”

Rule 2.3.2: “The Issuing Body shall verify Program approval status, methodology eligibility, issuance timeframe, and ex-post verification requirements in accordance with the ICAO document applicable to the relevant compliance period.”

The full contents of these procedures can be found in these weblinks:

- [General Rules v4.3](#), Section 6.7 (Permanence and risk of reversal).
- [Article 6 Procedures](#), Section 2.3 (CORSIA Eligibility Preconditions Assessment).

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

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

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

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

The Program ensures its consistency with this requirement by requiring the following:

Summary: Yes. The Program has binding procedures requiring identification of reversal risk, monitoring and reporting of reversal events, and full compensation of reversed volumes with units of the same type or comparable permanence. These provisions provide the operational and governance framework necessary to demonstrate, upon request, that reversals of mitigation issued and used under CORSIA are fully compensated.

Evidence in [General Rules v4.3](#),

Rule 6.7.5.3: “The CO2 Removal Supplier shall deposit CORCs of the same type^[9] or, if unavailable, of comparable permanence... equal to Reversal quantity for the Issuing Body to withdraw.”

Footnote [9]: “The same type of CORC includes any labels attached, for example CORSIA.”

The full contents of these procedures can be found in this weblink:

- [General Rules v4.3](#), Section 6.7 (Permanence and risk of reversal).

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

N/A

Q8. Please provide any additional information to demonstrate how the program’s procedures ensure full compensation for material reversals of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA:

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

Puro program, which has been approved by IC-VCM, is compliant with the following criteria:

AFOLU projects ([ICVCM CCP criterion 9.1 category b](#)): Puro program does not credit AFOLU projects.

NON-AFOLU projects ([ICVCM CCP criterion 9.1 category c](#)): Puro Program includes procedures to compensate fully for material reversals as described 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:

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

The Program ensures its consistency with this requirement by requiring the following:

Summary response

The Puro program requires the evaluation of leakage in all its methodologies or activity types. The three potential sources of leakage described in its General Rules v4.3 are i) ecological leakage, ii) market leakage, iii) activity-shifting leakage. Only the negative leakage, the type that increases climate change impact, shall be included in the quantification of net carbon dioxide removal when it is not possible to avoid, minimize, or mitigate it. Note that in the Puro Standard, leakage related to upstream/downstream emissions is accounted as part of project emissions.

Evidence

[General Rules v4.3](#)

6.2.1 The CO2 Removal Supplier must evaluate leakage following the requirements defined in the applicable

Methodology.

6.2.3 Methodologies in the Puro Standard shall first identify and present the potential sources of Leakage that are relevant to consider for the CO2 Removal pathways included in the scope of the Methodology.

6.2.4 Methodologies in the Puro Standard shall then have requirements designed to avoid, minimize, or mitigate the effects of Leakage.

6.2.5 Methodologies in the Puro Standard shall finally have requirements to quantify any remaining Leakage that was not possible to avoid, minimize or mitigate. The quantification of the remaining Leakage shall be robust and conservative.

6.2.6 Methodologies in the Puro Standard shall consider different categories of leakage as defined in the Core Carbon Principles, namely i) ecological leakage, ii) market leakage, iii) activity-shifting leakage, and iv) upstream/downstream emissions, In most situations, leakage related to upstream/downstream emissions shall not be considered Leakage but instead be included as part of the direct emissions of the activity via the use of adequate life-cycle emission factors that include upstream and downstream emissions.”

Methodology-level

| Methodology | Ecological Leakage | Market and Activity Shifting | | |
|------------------------------|---|---|---|--------------------------------------|
| | | General | Sector-Specific Leakage | Energy Leakage |
| Biochar, Edition 2025 | Land drainage & land cover change (8.1.2) | AFOLU, feedstock diversion, product diversion (8.1.2–8.1.5) | Charcoal diversion, retrofit output reduction, nutrient diversion | Electricity & thermal energy |
| GSC, Edition 2024 | Land drainage & land cover change (6.1.3–6.1.4) | Feedstock diversion, AFOLU, reduced output (6.1.3–6.1.4) | Nutrient recycling loss (6.3.3) | Electricity & thermal energy (6.3.2) |
| ERW, Edition 2025 | Ecosystem-level effects (8.1 intro) | Rock market displacement, mining iLUC (8.1.1) | Competing mineral markets | — |

The full contents of these provisions can be found in these weblinks:

- [General Rules v4.3](#), page 17, Section 6.2, Rules 6.2.1-6.2.8.
- [Biochar Methodology, Edition 2025](#), page 111-113, Section 8.1, Rules 8.1.1-8.1.6.
- [ERW Methodology Edition 2025](#), pages 91, Section 8.1, Rule 8.1.1.
- [Geologically Stored Carbon, Edition 2024](#), pages 67-68, Section 6.1, Rules 6.1.1-6.1.5.

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

N/A

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

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

The Program ensures its consistency with this requirement by requiring the following:

Summary response

The Puro program requires the quantification of any unavoidable or unmitigated leakage without setting a minimum threshold for the evaluation.

Evidence

[General Rules v4.3](#)

6.2.5 Methodologies in the Puro Standard shall finally have requirements to quantify any remaining Leakage that was not possible to avoid, minimize or mitigate. The quantification of the remaining Leakage shall be robust and conservative.

The full contents of these provisions can be found in this weblink:

- [General Rules v4.3](#), page 17, Section 6.2, Rules 6.2.5.

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:

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

The Program ensures its consistency with this requirement by requiring the following:

Summary response

Overarching Framework provided in [General Rules v4.3](#)

The Puro Standard General Rules establish a consistent, three-step leakage framework that applies across all Puro methodologies: (1) **identify** and characterize leakage sources at the methodology level; (2) **avoid, minimize, or mitigate** identified leakage sources; and (3) **quantify** any remaining unmitigated leakage and deduct it from the CORC calculation.

Evidence from the [General Rules v4.3](#)

Rules 6.2.1-6.2.8. "Leakage is the concept of an increase or decrease in greenhouse gas emissions or removals, outside of the system boundaries of the activity... Methodologies in the Puro Standard shall first identify and present the potential sources of Leakage that are relevant to consider for the CO2 Removal pathways... shall then have requirements designed to avoid, minimize, or mitigate the effects of Leakage... shall finally have requirements to quantify any remaining Leakage that was not possible to avoid, minimize or mitigate. The quantification of the remaining Leakage shall be robust and conservative."

The full contents of these procedures can be found in this weblink:

- [General Rules v4.3](#), Section 6.2, Rules 6.2.1–6.2.8.

[Biochar Methodology, Edition 2025](#),

The Puro Biochar Methodology (Edition 2025, v.2) requires CO₂ Removal Suppliers to assess and address all identified leakage sources applicable to their specific baseline scenario (New Built, Retrofit Facility, or Charcoal Repurpose). Leakage sources common to all baselines include: ecological leakage from facility construction or extension (impacts on surrounding land and ecosystems); ecological leakage from biomass sourcing areas; and market/activity-shifting leakage in the AFOLU sector from land or biomass use. Additional baseline-specific sources include feedstock diversion (New Built), reduced bioenergy or biomaterial output from retrofitting (Retrofit Facility), and charcoal product diversion (Charcoal Repurpose).

For mitigation, ecological leakage from construction must be assessed during project design through an environmental review (including satellite imagery, construction plans, and engineering studies) covering potential impacts on hydrology, land cover, and carbon stocks. If negative impacts cannot be avoided, they must be quantified ex-ante using IPCC-based or site-specific methods and amortized into the CORC calculation. Projects where impacts cannot be quantified are not eligible in their current design. Compliance with the Puro Biomass Sourcing Criteria is deemed sufficient to mitigate ecological leakage from biomass sourcing areas.

For market and activity-shifting leakage, mitigation depends on feedstock type and baseline. For nutrient-rich feedstocks (e.g., manure), leakage is mitigated if biochar is applied to soil or if the project area has demonstrated nutrient over-supply. For bioenergy-relevant feedstocks, mitigation is achieved if the facility delivers energy for external use or the biomass was not previously used for energy. For feedstocks from agricultural or forest land that are not the primary driver of land use and do not carry high indirect land use change (iLUC) risk, compliance with the Biomass Sourcing Criteria is sufficient for mitigation. High iLUC-risk feedstocks (currently including palm and soy) are never considered fully mitigated—they must still be quantified and deducted even if certified low-iLUC. Unmitigated leakage is quantified using formula-based calculations, and suppliers may also propose additional mitigation options to the Issuing Body for approval prior to audit.

Evidence for biochar

Rule 8.1.1. "The CO₂ Removal Supplier shall assess all potential sources of leakage identified in this methodology for the biochar activity type and selected baseline scenario... Each leakage source must be either avoided or mitigated according to the rules in section 8.2, or quantified according to the rules in section 8.3. Furthermore, the CO₂ Removal Supplier shall account for any unmitigated leakage in the quantification of CORCs according to the rules in section 5.2."

Rule 8.1.2. "For all types of biochar activities and baseline scenario, the following leakage sources are identified and must be addressed by the CO₂ Removal Supplier: a. Ecological leakage relating to negative effects, either via land drainage or land cover change, on the nearby land and ecosystems, surrounding the areas where facilities are built or extended. b. Ecological leakage relating to negative effects... surrounding the areas where biomass is sourced from. c. Market and activity shifting leakage in the agriculture, forestry and other land use (AFOLU) sector, relating to the use of biomass feedstock or the use of land."

Rule 8.2.1 a-d "The CO2 Removal Supplier shall assess this leakage source during the design phase of the project. For facilities that have been designed or built prior to the publication date of this methodology, a retrospective assessment shall be performed... If the assessment concludes that nearby land and ecosystems would not be negatively affected, then this leakage source is considered mitigated and can be set to zero in the quantification of CORCs. Otherwise, the project shall perform an ex-ante quantification... In case the assessment concludes that nearby land and ecosystems would be negatively affected, but that quantification is not possible, the project is not eligible in its current design."

Rule 8.2.1.e "In case the assessment concludes that nearby land and ecosystems would not be negatively affected, but later events and/or grievances demonstrate otherwise, penalties shall apply retrospectively, following the Puro Standard General Rules for reversals."

The full contents of these procedures can be found in this weblink:

[Biochar Methodology, Edition 2025](#), Section 8 (Determination of Leakage), pages 111–121, Rules 8.1.1–8.3.4.

[ERW Methodology Edition 2025](#),

The Puro ERW Methodology (Draft Edition 2025, v.1) addresses leakage through the same three-step framework. The primary leakage concern specific to ERW is market and activity-shifting leakage arising from competition for rock feedstock. Because basalt and other suitable rocks have well-established commercial demand (construction aggregate, metal extraction, glass/ceramics), ERW activities sourcing quarried or mined feedstock risk displacing these existing uses—potentially inducing indirect land use change through mine expansion. This is the principal identified leakage source; ecological leakage from facility construction is not explicitly enumerated as a separate source in the ERW methodology in the way it is for biochar and GSC, as ERW is primarily a field application activity.

To avoid leakage, suppliers must demonstrate that their rock demand does not exceed the current national market available supply for each deployment period. If feedstock is imported from outside the country of deployment, leakage is conservatively assumed and must be quantified. Where feedstock is demonstrably a waste material (e.g., slag, ash, mine tailings) with no viable competing use, market displacement leakage is considered negligible. To mitigate leakage from mined feedstock, suppliers must demonstrate that the sourcing jurisdiction requires mine post-closure land reclamation and includes a financial surety instrument (e.g., reclamation bond) to ensure implementation of the reclamation plan.

Where leakage cannot be avoided or mitigated, a quantification methodology is specified based on the project's attributable share of the mine's total permitted extractable rock, applied to IPCC-based land use change emission factors (Tiers 1–3). This converts the project's proportional footprint in mining land into a deductible leakage figure.

Evidence for ERW

Section 8.1 "The availability of basalt and other rocks suitable for ERW may be limited due to geological factors. Moreover, there is strong commercial demand in well-established markets... this methodology anticipates that an ERW activity may lead to a competing use of natural rocks for carbon sequestration and could include as a

potential source of leakage the indirect land use change impact associated with mining operations to meet the demand for the product..."

"...When the ERW feedstock is demonstrably a waste material (e.g., slags, ashes, fines, mine tailings, or other alkaline industrial waste materials) with no viable competing use, leakage associated with market displacement shall be considered negligible."

Rule 8.2.1. "To avoid leakage emissions from quarried or mined feedstock, the CO₂ Removal Supplier shall demonstrate for each deployment period that the demand for feedstock rock by the ERW activity does not exceed the current national market available supply. However, when feedstock is imported from outside the country where the ERW activity is taking place, it is conservatively assumed that leakage is taking place and so it shall be quantified using rule 8.3.1."

Rule 8.2.2. "To mitigate leakage emissions from quarried or mined feedstock, the CO₂ Removal supplier shall demonstrate that the feedstock sourcing site is in a jurisdiction that requires mine post-closure land reclamation and includes a reclamation surety bond or similar financial instrument to ensure the implementation of the reclamation plan."

Rule 8.3.1. "To quantify non-mitigated leakage emissions, the CO₂ Removal Supplier shall estimate the impact on carbon stocks associated with forest areas being converted into barren lands as a proxy for the expansion of mining operations... Land use change emissions shall be quantified using the available values for land conversion following the IPCC Guidelines for National Greenhouse Gas Inventories, giving preference to data specific to the project (Tier 3), followed by country-specific values (Tier 2), or finally, average values (Tier 1)."

The full contents of these procedures can be found in this weblink:

- [ERW Methodology Edition 2025](#), Section 8 (Determination of Leakage), pages 91–94, Rules 8.1–8.3.1. This document is publicly available at: <https://puro.earth/document-library?tab=methodologies>

[Geologically Stored Carbon, Edition 2024](#)

The Puro GSC Methodology (Edition 2024, v.4) applies the three-step leakage framework to both Direct Air Carbon Capture and Storage (DACCS) and bioenergy/waste-based CCS (bio-CCS) pathways, with leakage sources differentiated by removal pathway (DACCS vs. bio-CCS) and baseline scenario (New Built vs. Retrofit). For DACCS, leakage sources relate primarily to ecological impacts from facility construction and market/activity-shifting leakage from renewable energy consumption (electricity and heat) used in the capture process. For bio-CCS New Built projects, leakage sources additionally include biomass sourcing ecological impacts and AFOLU sector displacement. For bio-CCS Retrofit projects, reduced bioenergy or biomaterial output from retrofitting the conversion facility is an additional leakage source.

Mitigation of ecological leakage from construction follows the same design-phase assessment procedure as biochar—covering hydrology, land cover, and carbon stock impacts. If impacts cannot be quantified, the project is ineligible. Compliance with the Puro Biomass Sourcing Criteria is deemed sufficient to mitigate ecological leakage from biomass sourcing areas. For market/energy leakage in DACCS, the supplier may demonstrate that electricity is from a grid or off-grid source that is not constrained (e.g., not already fully utilized for other purposes); otherwise leakage is quantified using average grid emission factors applied to electricity or thermal

energy consumption. For bio-CCS, AFOLU-sector leakage mitigation follows rules closely analogous to biochar, distinguishing between waste-stream feedstocks (where leakage is irrelevant), residue-based feedstocks (where Biomass Sourcing Criteria suffice), food/energy crop feedstocks with low iLUC risk (conditional on specific land use criteria), and high iLUC-risk feedstocks (which must always be quantified). For retrofit projects with reduced energy output, mitigation is available where the affected grid or network is highly decarbonized (>90% renewable or emissions below a defined threshold) or subject to an effective cap-and-trade mechanism.

Unmitigated leakage is quantified using formula-based approaches specific to each source type, including average emission factors for electricity/heat and nutrient-equivalent substitution factors for feedstock diversion. Atypical pathways or cases not clearly addressed by the methodology must be referred to the Issuing Body for a rule clarification statement.

Evidence for GSC

Rule 6.1.1. "The CO2 Removal Supplier shall assess all sources of leakage that are identified in this methodology for the removal pathway and baseline scenario utilized by the CO2 Removal Supplier... Each leakage source must be either mitigated according to the rules in section 6.2, or quantified according to the rules in section 6.3. Furthermore, the CO2 Removal Supplier shall account for any unmitigated leakage in the quantification of CORCs."

Rule 6.1.2. "For DACCS pathways under the New Built baseline, the identified sources of leakage are: Ecological leakage relating to negative effects on the nearby land and ecosystems surrounding the areas where facilities are built or extended... Market and activity shifting leakage relating to the utilization of renewable electricity in the capture process in cases when electricity is from a grid... [and] in cases when electricity is from an off-grid source already in-use for other productive purposes... [and] relating to the utilization of renewable thermal energy..."

Section 6.2 introduction "The mitigation of a particular leakage source refers to the process of demonstrating that it has no significant effect in the project area. In this methodology, leakage mitigation relies on a combination of system-level measures and supplier-level measures... If this can be demonstrated following the rules defined below, the emissions from the corresponding leakage source can be set to zero in the CORC quantification. In some cases, the demonstrated mitigation of a leakage source is a requirement conditioning the eligibility of the project."

Rule 6.2.1 a-d "The CO2 Removal Supplier shall assess this leakage source during the design phase of the project, as part of an environmental impact assessment (EIA) study, or as a standalone assessment. For facilities that have been designed or built prior to the publication date of this methodology, a retrospective assessment shall be performed... If the assessment concludes that nearby land and ecosystems would not be negatively affected, then this leakage source is considered mitigated and can be set to zero in the quantification of CORCs. Otherwise, the project shall perform an ex-ante quantification... In case the assessment concludes that nearby land and ecosystems would be negatively affected, but that quantification is not possible, the project is not eligible in its current design."

The full contents of these procedures can be found in this weblink:

- [Geologically Stored Carbon, Edition 2024](#), Section 6 (Determination of Leakage), pages 66–80, Rules 6.1.1–6.3.4.

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 |
|---|---|

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

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

The Program ensures its consistency with this requirement by requiring the following:

Summary response: The Puro Standard and its three methodologies establish comprehensive, integrated procedures requiring and supporting the ongoing monitoring of identified leakage. Rather than treating leakage monitoring as a separate, standalone exercise, the Puro framework embeds leakage monitoring directly within each project's Mandatory Monitoring Plan, a live, operationally binding document that must be submitted for third-party validation at the initial Production Facility Audit, made publicly available in the Puro Registry, and periodically reviewed and updated throughout the crediting period. For each monitoring period, CO₂ Removal Suppliers are required to collect, record, and report all data inputs relevant to leakage quantification, whether those relate to feedstock sourcing, energy markets, land use, or ecological impacts, in an Output Report that is then independently verified by a third-party auditor.

Across the three methodologies, leakage monitoring is operationalized through the regular tracking of the specific parameters that drive each methodology's leakage calculations: for **biochar**, these include feedstock quantities, type, origin, and uses; for **ERW**, they include rock volumes applied versus permitted mine capacity, import origin, and land permit data; and for **GSC**, they include energy consumption quantities, emission factor updates, biomass feedstock data, and output changes from retrofits. Where ecological leakage requires ongoing surveillance, for example, in cases where a retrospective assessment has been accepted but later events could reveal new impacts, the methodologies explicitly provide that penalties apply retrospectively in accordance with the reversal provisions of the Puro Standard General Rules. The Puro Standard General Rules also make the evaluation of leakage a direct obligation on CO₂ Removal Suppliers (Rule 6.2.1), ensuring that monitoring of leakage inputs is not optional but a condition of certification.

Evidence

[Biochar Methodology, Edition 2025](#)

The Puro Biochar Methodology requires CO₂ Removal Suppliers to monitor the key parameters underpinning all identified leakage sources through the mandatory Monitoring Plan. Leakage monitoring for biochar centers on: (a) continuous tracking of biomass feedstock quantities, type, origin, and traceability to support ongoing AFOLU-sector and feedstock-diversion leakage assessments; (b) monitoring of bioenergy outputs and co-products to support market/activity-shifting leakage calculations that are updated each monitoring period; and (c) surveillance of nearby land and ecosystems to detect any unanticipated ecological impacts that trigger retroactive penalties.

Rule 9.1.1 "The CO₂ Removal Supplier shall monitor the performance of the carbon removal activity by collecting

and archiving all relevant information necessary to: a. Ensure the activity conforms with the eligibility requirements defined in this Methodology and the Puro General Rules. b. Monitor environmental and social impacts... c. Estimate the carbon sequestration and GHG emissions to ensure net negativity within the project's boundary."

Rule 9.2.3 a–j "The Monitoring Plan shall describe the procedures by which the CO₂ Removal Supplier will collect data and evidence. In accordance with ISO 14064-2:2019 and Puro Standard requirements, the Monitoring Plan shall therefore include the following: a. Purpose of monitoring. b. Project boundaries and monitoring system diagram. c. Description of the monitoring practices based on their purpose (e.g., compliance, GHG measurement, risk assessment, etc.). d. Monitoring frequency. e. Monitoring roles and responsibilities of the project personnel. f. Data collection plan, including a list of parameters and their attributes and data sources. g. Uncertainty assessment and measurement procedures. h. Data quality control (QC) plan. i. Information management system for record-keeping and data sharing. j. Threshold values for environmental and social safeguards and follow-up procedures..."

Rule 9.1.2. "The CO₂ Removal Supplier shall consider site-specific needs and select appropriate monitoring methods that enable the effective measurement and verification across the entire biochar life cycle — from biomass sourcing to end-use."

Rule 3.4.26. "The CO₂ Removal Supplier shall implement monitoring for its biomass sourcing activity and on-site biomass management... This includes covering the following aspects: a. traceability of biomass batches origin, to the level required by the Biomass Sourcing Criteria; b. sustainability of sourcing; c. amounts of biomass received and processed, over the reporting period; d. biomass mixing; e. biomass stockpiling; f. management of impurities, micropollutants and biohazards; g. determination of fossil carbon content in biomass."

Rule 9.2.9 "The performance of the parameters and items identified in the Monitoring Plan shall be reported for each monitoring period and submitted with the Output Report for verification by the third-party auditor in accordance with the Reporting requirements (section 11) of this document."

Rule 9.3.4 a–d "The CO₂ Removal Supplier shall have in place, maintain, and utilize an information system to keep records of all monitoring activities associated with the carbon removal activity... The information shall be time-stamped and quantitative, where applicable. These records shall be available to the Auditor for the Production Facility Audit and Output Audits. These records shall be kept for at least two years after the end of the crediting period or the last issuance of CORCs for this project activity, whatever occurs later."

Rule 8.2.1 e "In case the assessment concludes that nearby land and ecosystems would not be negatively affected, but later events and/or grievances demonstrate otherwise, penalties shall apply retrospectively, following the Puro Standard General Rules for reversals."

The full contents of these procedures can be found in this weblink:

- [Biochar Methodology, Edition 2025](#), Section 9 (Monitoring Requirements), pages 122–125, Rules 9.1.1–9.3.4, and Section 3.4, Rule 3.4.26.

[ERW Methodology Edition 2025](#)

The methodology requires leakage monitoring to be embedded in a formal Monitoring Plan, validated by a third-party auditor, and updated periodically. The primary identified leakage source for ERW, indirect land use change from competing demand for quarried or mined rock, requires active, periodic monitoring of the project's

feedstock consumption relative to the total permitted mine capacity, updated for each deployment period. This is operationalized through requirements to: (a) disclose rock sourcing locations; (b) provide third-party market reports of current national supply and expected demand growth at each deployment period to re-assess whether the avoidance condition ($\text{demand} \leq \text{national supply}$) continues to hold; and (c) recalculate the leakage equation (E_{leakage}) using updated values of Q_{rock} and $Q_{\text{permitted}}$ each monitoring period.

Rule 8.1.1. "The CO2 Removal Supplier shall disclose the location from which the rock is sourced from (rule 3.8.1) and provide third-party market reports of current market supply and expected demand growth to determine whether the ERW activity will increase the demand for rock."

Rule 8.2.1. "To avoid leakage emissions from quarried or mined feedstock, the CO2 Removal Supplier shall demonstrate for each deployment period... that the demand for feedstock rock by the ERW activity does not exceed the current national market available supply."

Rule 9.2.2. a-k "The Monitoring Plan shall include the following components: (a) description of the monitoring practices based on their purpose; (b) project boundaries and monitoring system diagram; (c) roles and responsibilities of the project personnel involved in the monitoring and data collection processes; (d) data collection plan for feedstock characterization, CORC quantification, and pre-application soil characterization, including... a list of all utilized parameters and their associated attributes... (e) LCA model and description... (f) uncertainty assessment and quantification procedures; (g) description of data quality control (QC) procedures; (h) description of the information management system for record keeping and data management; (i) definition of expected or normal values or value ranges, or threshold values; (j) procedures to define and respond to significant irregularities in the project performance..."

Rule 9.2.4. a-c "The Monitoring Plan shall be periodically evaluated and updated to ensure the monitoring practices remain appropriate and effective. (a) The evaluation shall include a reassessment of the site-specific monitoring requirements and risks. (b) Updates to the monitoring plan might be necessary due to: (i) changes to the Production Facility that affect the activities being monitored; (ii) changes to the Puro normative framework that require an update in the monitoring activities; and (iii) corrective actions requested from the auditor. (c) All changes to the Monitoring Plan are subject to re-validation by the third-party auditor during the next available Output Audit."

Rule 9.2.5. "The CO2 Removal Supplier shall utilize the parameters and monitoring procedures described in the Monitoring Plan to report and provide evidence of the Production Facility performance for each monitoring period in accordance with the reporting requirements described in section 13."

Rule 10.5.4. "The CO2 Removal Supplier shall establish a parameter hierarchy listing all of the dependent parameters (uncertainty contributors) for the top-level parameters C_{stored} , C_{loss} , C_{baseline} , E_{project} , and E_{leakage} in an organized fashion..."

The full contents of these procedures can be found in this weblink:

[ERW Methodology Edition 2025](https://puro.earth/document-library?tab=methodologies), Sections 8.1–8.3 (Determination of Leakage), Section 9 (Monitoring Requirements), pages 91–105, and Section 10.5 (Uncertainty), page 119. This document is publicly available at: <https://puro.earth/document-library?tab=methodologies>

[Geologically Stored Carbon, Edition 2024](#),

The methodology establishes the most operationally detailed leakage monitoring regime of the three

methodologies, reflecting the multi-stage and technically complex nature of bio-CCS and DACCS projects.

For market and activity-shifting leakage (e.g., from energy consumption or feedstock diversion), the emission factors used in leakage quantification must be updated annually from grid or network statistics, ensuring that the monitoring of leakage is dynamic and responsive to changes in the external environment. LCA activity data driving leakage calculations (e.g., quantities of electricity and heat consumed, amounts of biomass feedstock sourced, changes in output from retrofitted facilities) must be collected, recorded, and reported for each monitoring period in the LCA report and monitoring plan.

For ecological leakage, the methodology requires periodic surveillance sufficient to detect any actual land or ecosystem impacts that diverge from the initial assessment, with retrospective penalties applying if they do.

Rule 7.2.2. "The CO2 Removal Supplier shall have in place, maintain, and utilize an information system to keep records of all monitoring activities associated with the geological storage activity ... The information shall be time-stamped and quantitative (where applicable). These records shall be available to the Auditor, for the Production Facility Audit and Output Audits."

Rule 7.2.5.d "The monitoring plan shall describe how the CO2 Removal Supplier will provide monitoring data for the variables and quantities required by this methodology. This description shall at least include: Parameters monitored. Monitoring methods employed (including measurement device type and quantification accuracy where applicable) and rationale for choice of method. Monitoring locations and spatial sampling rationale. Frequency of application and temporal sampling rationale. Normal and alert thresholds for monitored parameters, including corresponding mitigation activities."

Rule 7.2.5.e "The monitoring plan shall be periodically evaluated and updated to ensure that the monitoring practices continue to be appropriate and effective. The evaluation shall include a re-assessment of the site-specific monitoring requirements and risks. For example, updates to the monitoring plan might be necessary due to: Monitoring and site performance data. New scientific knowledge. Improvements in best available technology."

Rule 5.3.1. "The CO2 Removal Supplier shall update its LCA calculations and report the operational emissions for each monitoring period in accordance with rule 5.2.7... the CO2 Removal Supplier shall collect the necessary LCA data during each monitoring period in accordance with its monitoring plan."

Rules 6.3.2 b and 6.3.4 c , regarding market leakage emission factors "The emission factors [electricity] and [thermal energy] shall be updated annually." ()

Rule 7.6.1 a-b "The CO2 Removal Supplier shall periodically monitor the geological storage reservoir and its surroundings... for any release of greenhouse gases or other reversal events... The choice of monitoring technology shall be based on industry best practices... Technologies that can detect the presence, location, and migration paths of CO2 in the subsurface and at surface... Technologies that can provide a wide areal spread in order to capture information on any previously undetected potential leakage pathways..."

The full contents of these procedures can be found in this weblink:

[Geologically Stored Carbon, Edition 2024](#), Section 7 (Data Collection and Monitoring), pages 82–91, Rules 7.2.1–7.2.9 and 7.6.1; Section 5.3 (Activity Monitoring for LCA Calculations), pages 65; and Section 6.3 (Quantification Rules with annual emission factor updates), pages 77–79.

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:

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

The Program ensures its consistency with this requirement by requiring the following:

Summary response All three methodologies (Biochar, Geologically Stored Carbon (GSC), and Enhanced Rock Weathering (ERW)) contain explicit procedures requiring that any identified leakage which is not avoided or mitigated must be quantified and deducted from the activity’s net carbon removal overall equation when issuing CORCs.

Evidence

[Biochar Methodology, Edition 2025](#),

In Rule 5.2.1, the overall equation (eq. 5.1) deducts leakage to determine net-carbon removal.

Rule 8.1.1. “Each leakage source must be either avoided or mitigated according to the rules in section 8.2, or quantified according to the rules in section 8.3. Furthermore, the CO2 Removal Supplier shall account for any unmitigated leakage in the quantification of CORCs according to the rules in section 5.2 (General equation).”

[ERW Methodology Edition 2025](#)

In Rule 5.3.1, the overall equation (eq. 5.1) deducts leakage to determine net-carbon removal.

Section 8 (introductory definition) “For the purpose of CORC quantification, only the increase in GHG emissions or decreases in carbon stocks are quantified and subtracted to arrive at the activity’s net carbon removal if not avoided or mitigated.”

[Geologically Stored Carbon, Edition 2024](#)

In Rule 4.3.1, the overall equation (eq. 1) deducts leakage to determine net-carbon removal.

Rule 4.6.1. “The total greenhouse gas emissions due to negative ecological, market, and activity-shifting leakage resulting from the geological storage activity shall be calculated as follows:

$$E_{\text{leakage}} = E_{\text{ECO}} + E_{\text{MA}}”$$

Rule 4.6.2. “The CO2 Removal Supplier shall quantify the total GHG emissions due to unmitigated negative leakage (E_{leakage}) based on an assessment of leakage... in accordance with section 6.”

Further, specific leakage types (e.g., electricity, thermal energy, nutrient diversion) must be quantified when not mitigated:

Rule 6.3.2 (DACCS energy leakage)

Rule 6.3.3 (Nutrient diversion leakage)

These quantified leakage emissions are incorporated into the overall emissions balance and therefore reduce net credited removal.

The full contents of these provisions can be found in the

- [Biochar Methodology, Edition 2025](#), page 80 (rule 5.2.1), page 112 (Rule 8.1.1).

- [ERW Methodology Edition 2025](#), pages 45–49 (Rules 4.2.1–4.2.2), page 62 (rule 5.3.1).
- [Geologically Stored Carbon, Edition 2024](#), page 34 (rule 4.3.1), pages 40-41 (Rules 4.6.1-2), pages 78-79 (rules 6.3.2-3).

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

N/A

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

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

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

The Program ensures its consistency with this requirement by requiring the following:

Summary response: The risk of leakage from carbon removal projects mostly originates from market and activity shifting changes associated with biomass and energy sourcing. These leakage risks are addressed by a combination of system-level and supplier-level measures without requiring a jurisdictional approach:

- **System-level measures** reduce leakage risk by constraining the *context* (e.g., eligible biomass categories, iLUC safeguards, grid decarbonization conditions, cap-and-trade coverage, nutrient system conditions).
- **Supplier-level measures** reduce leakage risk by constraining the *project’s choices and controls* (e.g., sourcing contracts, procurement, monitoring, site-specific ecological assessments, ex-ante quantification and accounting deductions).

A programme can credibly claim “leakage is mitigated” when (i) the methodology defines leakage sources and acceptable mitigation pathways, and (ii) the supplier demonstrates compliance with those pathways for its activity.

Evidence:

[Biochar Methodology, Edition 2025](#),

A. System-Level Measures Addressing Leakage

Rule 8.2.2 (Ecological leakage from biomass sourcing) “Mitigation of ecological leakage relating to negative effects on the nearby land and ecosystems surrounding the areas where biomass is sourced from is achieved if the biomass used is demonstrated to be eligible as per the Puro Biomass Sourcing Criteria. This leakage source can be set to zero in the quantification.”

*NOTE: This establishes a **system-level safeguard**: compliance with the Biomass Sourcing Criteria mitigates sourcing-related ecological leakage.*

Rule 8.2.3 (Market and activity shifting leakage in the land-sector) “For all biochar projects regardless of the baseline, the procedure detailed in subrules a-d shall be applied to mitigate market and activity shifting leakage in the agriculture, forestry and other land use (AFOLU) sector, relating to the use of land or biomass:

- If the feedstock does not originate from agricultural or forest land (e.g. industrial or post-consumer waste), the risk of land-sector leakage is minimal, and no further mitigation is required.”
- If the biomass feedstock ...originates from agricultural or forest land, ... [it is not associated with] high iLUC risk, ... not the primary driver of land use: this leakage source is ... mitigated...

- c. [as b but a primary driver of land use change that has additional requirements for eligibility]
- d. [high iLUC risk feedstock that requires third-party certification for eligibility]...

*NOTE: This demonstrates a **system-level screening logic** based on feedstock origin and land-use dynamics.*

Rule 8.2.4(a) Nutrient recycling diversion (system condition) “This leakage source can be set to zero in the quantification if one of the following conditions is met: i. The biochar produced is used in soil applications...; ii. The project area is demonstrated to have an oversupply of nutrients...”

This ties leakage mitigation to **regional nutrient system conditions**, not only project parameters.

Rule 8.2.4(b) – Bioenergy diversion (system condition)

“This leakage source can be set to zero in the quantification if one of the following conditions is met:

- i. The Production Facility delivers bioenergy for external uses...
- ii. The biomass was not being used for bioenergy prior to sourcing, but instead left to decay.”

NOTE: This addresses system-level competition in energy markets.

B. Supplier-Level Measures Addressing Leakage

Rule 8.2.1 (Ecological leakage from facility construction or extension) “The procedure detailed in subrules a-e shall be applied to mitigate ecological leakage relating to negative effects on the nearby land and ecosystems surrounding the areas where facilities are built or extended:

- a. The CO2 Removal Supplier shall assess this leakage source during the design phase of the project...”
- c. If the assessment concludes that nearby land and ecosystems would not be negatively affected, then this leakage source is considered mitigated and can be set to zero in the quantification of CORCs. Otherwise, the project shall perform an ex-ante quantification of the loss of carbon stocks and emission of greenhouse gases, which shall then be included in the CORC quantification as per rules 8.3.1 and 8.3.2...”

*NOTE: This requires **project-level assessment and quantification**, demonstrating supplier-level mitigation.*

Section 8 (Three-step leakage framework)

“This section defines what leakage sources are relevant to consider for different types of biochar carbon removal activities, following the three-step approach defined in the Puro Standard General Rules:

1. Identify and characterize leakage sources (see section 8.1)
2. Avoid or mitigate leakage sources (see section 8.2)
3. Quantify unmitigated leakage sources (see section 8.3)”

NOTE: This structured approach ensures that supplier-level mitigation is mandatory before leakage can be excluded from accounting.

[Geologically Stored Carbon, Edition 2024](#)

A. System-Level Measures Addressing Leakage

Rule 6.2.3 (Electricity consumption (DACCS) system-level mitigation) “Leakage due to electricity consumption can be deemed mitigated, and therefore set to zero in the quantification, if one of the following conditions is met...”

“The electricity is supplied from a grid with more than 90% renewable electricity... or with a carbon emission intensity lower than 50 gCO₂e/kWh...”

“The electricity is supplied from a grid operating under a cap-and-trade mechanism...”

*NOTE: These are **grid-level system conditions**, not project-only measures.*

Rule 6.2.4 (Thermal energy consumption) “Leakage due to thermal energy consumption can be deemed mitigated, and therefore set to zero in the quantification, if one of the following conditions is met...”

“The thermal energy is supplied from a network with more than 90% renewable energy...”

*NOTE: Mitigation depends on **energy system characteristics**.*

Rule 6.2.7 (High iLUC risk biomass certification requirement) “If the feedstock originates from agricultural or forest land and is associated with high iLUC risks... leakage can be deemed mitigated... if the biomass sourcing criteria are met and the feedstock is certified as low iLUC-risk under a scheme recognized under EU RED II/III or otherwise approved by the Issuing Body.”

*NOTE: This introduces **external certification systems** as system-level mitigation.*

B. Supplier-Level Measures Addressing Leakage

Rule 4.6.2 – Quantification of unmitigated leakage

“The CO₂ Removal Supplier shall quantify the total GHG emissions due to unmitigated negative leakage...”

NOTE: This ensures supplier responsibility when system-level mitigation conditions are not met.

Conclusion

The methodologies clearly combine:

- **System-level measures** (biomass eligibility frameworks, iLUC certification, grid decarbonization thresholds, cap-and-trade coverage, nutrient system conditions), and
- **Supplier-level measures** (project-specific ecological assessments, ex-ante quantification, monitoring, accounting deductions),

to mitigate leakage from carbon removal projects.

The full contents of these procedures can be found in:

- [Biochar Methodology, Edition 2025](#), Section 8 (Leakage), Rules 8.1–8.3.
- [Geologically Stored Carbon, Edition 2024](#), Section 6 (Leakage), Rules 6.1–6.3 and Section 4.6.

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:

The Program ensures its consistency with this requirement by requiring the following:

Summary response: The program supports the replacing of equipment or other physical systems to ensure that activities capture GHG emissions that would otherwise have returned to the atmosphere. These include the retrofit of facilities for biochar or other bioproducts. These baseline cases are covered in the biochar methodology under the retrofit of bioenergy facilities, and the repurpose of existing charcoal production facilities, and under the Geologically Stored Carbon methodology under the bio-CCS retrofit.

Evidence

[Biochar Methodology, Edition 2025](#)

Rule 3.2.1.b “Retrofit Facility: this refers to modifying an existing bioenergy facility so that after modifications, it starts producing biochar meant for eligible applications...”

Rule 3.2.1.c “Charcoal Repurpose: this refers to operational changes at an existing charcoal production facility so that after changes, charcoal products or co-products (e.g., fines) are diverted from their historical use or fate (e.g. energy use, activated carbon materials), possibly with modifications of the production equipment and biomass sourcing to comply with the methodology”

[Geologically Stored Carbon, Edition 2024](#)

Rule 3.4.3.a “Retrofitting of an existing biomass conversion facility. In this baseline, called bio-CCS Retrofit, it is assumed that:

- The biomass conversion facility already exists (and generates useful bioproducts, while CO2 is emitted to the atmosphere), but it is not yet equipped with a carbon dioxide capture unit...”

The full contents of these provisions can be found in these weblinks:

- [Biochar Methodology, Edition 2025](#), page 17, Rule 3.2.1.b-c.
- [Geologically Stored Carbon, Edition 2024](#), page 25, Rule 3.4.3.a.

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

The retrofitting of a biochar production facility or a bio-CCS production facility does not only entail the disposal of existing assets or equipment. In most situations, retrofitting mainly entails the modification of existing equipment and the addition of new equipment. In the Puro Standard, these activities are grouped together into a broader category of *construction works required for the retrofit of the production facility*.

Construction works required for the retrofit of a production facility are considered part of direct project emissions and are hence accounted for in CORC quantification. The calculation of emissions related to construction works, including disposal of pre-existing assets, is expected to follow the cut-off LCA approach for secondary resources (i.e. the entity generating the waste is responsible for emissions until the point of end-of-waste), meaning that depending on the situation, disposal of assets can be modelled as landfilling, recycling, re-use, or even a combination of these, following standard LCA practice for such disposal methods.

The above explanations are supported by the following rules:

In [Biochar Methodology, Edition 2025](#):

Section 7.4, introductory text, “**7.4. Quantification of embodied emissions.** Embodied emissions (Eemb) represent the carbon emitted in the fabrication, construction, and demolition of infrastructure and/or equipment assets (Einfra), and in direct land-use conversion (EdLUC) associated with the production facility and supporting infrastructure (when applicable).”

Rule 7.4.3.a, “The calculation of embodied emissions shall be cradle-to-grave, including all steps from material extraction to waste disposal, and may follow as general guidance: EN 15804+A2 36 , EN 15978 37 , or ISO 21930:2017. 38”

Rule 7.4.3.c, “[...] However, additional embodied emissions associated with the retrofit of the facility shall be accounted for.”

Rule 7.4.3.d “In the event of an ownership change of an asset (rule 3.2.4, e.g. a mobile reactor changing ownership for a New Facility), the embodied emissions from the initial manufacturing shall be accounted to the pro-rata of its remaining lifetime. However, additional embodied emissions associated with the transportation, installation, or upgrading of the asset shall be accounted for in full.”

The rule referring to the *modelling of secondary resources (7.1.15)* is formulated in the context of an activity using secondary resources. Note however that the same logic applies, but in reverse, for an activity generating waste, in the sense that a waste generating activity (e.g. retrofitting an facility, leading to disposal of old equipment) is fully responsible for emissions arising from waste management.

Rule 7.1.15, “If waste, recycled or post-consumer secondary resources are used as input to the activity (e.g., recycled steel or plastic), it is permissible and recommended to apply the cut-off system model approach³⁰ for waste, recycled and post-consumer secondary products in the LCA. Specifically, the environmental burdens from disposal of such resources shall be excluded from the system boundary, but the supply, transformation and handling of the secondary resources must be included from the start of the end-of-waste point³¹

Footnote 30: Description of the cut-off system model is available on the website of the ecoinvent life cycle database. This approach can also be described as a “polluter-pay” approach, as the emissions from waste treatment are attributed to the previous life cycle. Link: https://support.ecoinvent.org/system-models#Allocation_classification

Footnote 31: This aligns with the European Commission 2023 targeted revision of the Waste Framework Directive and the proposal to include end-of-waste criteria. Accessed on 15 May 2025: https://environment.ec.europa.eu/topics/waste-and-recycling/waste-framework-directive_en#end-of-waste-criteria”

Further quote from the referenced ecoinvent documentation on the cut-off system model: “Handling of Waste Products. Waste by-products have to be treated, and the treatment burden is allocated completely to the waste-producing activity.” (available at: https://support.ecoinvent.org/system-models#Allocation_classification)

The full extent of these procedures are available in sections 7.1 and 7.4, in this weblink: [Biochar Methodology, Edition 2025](#)

In [Geologically Stored Carbon, Edition 2024](#):

Rule 5.2.5a, “[...] However, embodied emissions associated with the retrofit and maintenance of retrofitted facilities for project operation shall be taken into account”.

Rule 5.2.6a, “[...] Embodied emissions: this includes emissions related to the **construction, maintenance and disposal of any equipment** (buildings, machines) needed for sourcing, capturing and processing the carbon stream at the capture facility.” (bold for emphasis)

The rule referring to the *modelling of secondary resources (5.1.7)* is formulated in the context of an activity using secondary resources. Note however that the same logic applies, but in reverse, for an activity generating waste, in the sense that a waste generating activity (e.g. retrofitting an facility, leading to disposal of old equipment) is fully responsible for emissions arising from waste management.

Rule 5.1.7, “[...] In the event that waste, recycled or secondary resources are used as input to the activity (e.g. recycled steel or plastic), it is permissible and recommended to apply the cut-off approach⁴⁶ for waste, recycled and secondary products in the LCA. Specifically, the environmental burdens from production of secondary resources may be excluded from the system boundary, but the supply, transformation and handling of the secondary resources must be included.”

The full extent of these procedures are available in sections 7.1 and 7.4, in this weblink: [Geologically Stored Carbon, Edition 2024](#)

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

N/A

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

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

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

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

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

The Program ensures its consistency with this requirement by requiring the following:

a) Measures to ensure the transparent transfer of units between registries, if applicable (Appendix A, paragraphs 3.7.1 and 3.7.5)

Summary:

The Puro Standard takes an in-situ, closed-registry approach: the Registry explicitly prohibits the transfer of CORCs to any external registry. Accordingly, the question of inter-registry unit transfer is not applicable to this program. The full chain of custody, from issuance through all ownership transfers to retirement, is managed entirely within the Puro Registry, with publicly disclosed records at each stage ([General Rules v4.3](#), rules 3.1.1 and 3.5.3.5). CORSIA eligibility and Article 6 authorization statuses are recorded as registry fields at the unit level ([Article 6 Procedures v1.3](#), rules 2.3.2-2.3.3), and corresponding adjustment verification ([Article 6 Procedures v1.3](#), section 2.5) is documented and disclosed by the Issuing Body without requiring any physical movement of units to a separate registry. This architecture is consistent with Appendix A footnote 1, which limits requirements on inter-registry linkage and data standards to programs that are technically linked to other registries.

Evidence:

[General Rules v4.3](#),

- Rule 3.1.1. "CORCs (CO2 Removal Certificates) are uniquely identified in the Registry and each CORC's chain of custody is tracked from when the CORC is issued through to its Transfer or Retirement."
- Rule 3.5.3.5. "The Registry does not allow the transfer of CORCs outside of the Registry."

[Article 6 Procedures v1.3](#),

- Rule 2.3.2. "The Issuing Body shall verify Program approval status, methodology eligibility, issuance timeframe, and ex-post verification requirements in accordance with the ICAO document applicable to the relevant compliance period."
- Rule 2.3.3. "The Registry shall record that a CORC satisfies CORSIA eligibility preconditions where verification under clause 2.3.2 has been completed."
- Rule 2.3.4. The Registry shall label a CORC as 'CORSIA Eligible' only where the CORC satisfies all eligibility conditions defined in the ICAO 'CORSIA Eligible Emissions Units' document applicable to the relevant compliance period."
- Rule 2.1.3. "The Registry shall disclose both fields [Program Eligibility Preconditions and Authorized Use] in machine-readable format."
- Rule 2.5.2. "The Issuing Body shall verify documentation from the Host Country, acquiring Party, or recognized Article 6 reporting mechanism prior to confirming corresponding adjustment compliance."

The full contents of these procedures can be found in these weblinks:

- [General Rules v4.3](#), Section 3 (Registry Transactions), Sections 3.1 (page 11) and 3.5 (page 14)
- [Article 6 Procedures v1.3](#), Sections 2.1–2.3 (pages 2-3) and Section 2.5 (page 3).

b) Measures to ensure that only one unit is issued for one tonne of mitigation (Appendix A, paragraphs 3.7.1 and 3.7.5)

Summary: The Puro Standard employs a multi-layered system to prevent double issuance. CORCs are issued exclusively based on independently audited and verified Output Reports for defined Monitoring Periods of certified Production Facilities. The Registry controls prevent the same CO2 removal activity from being registered twice, either by the same Account Holder within the Registry, or by any Account Holder in combination with

another carbon-crediting program for the same monitoring period. Each CORC carries a unique identifier and represents exactly one metric tonne of net CO₂ removal. Issuance is performed solely by the Issuing Body following successful performance verification, eliminating any possibility of self-issuance or duplicate issuance without Issuing Body review.

Evidence:

[General Rules v4.3](#),

- Rule 3.5.1. "All processes aim to exclude the possibility of more than one CORC being issued for the same volume of CO₂ Removal and that the CORC issued represents the sole proof of ownership of the CORC and associated CORC Attributes."
- Rule 3.5.2.1. "The Issuing Body shall control that the same Account Holder shall not register the same CO₂ Removal activity twice and that two Account Holders shall not register the same CO₂ Removal activity in the same location for the same Crediting Period."
- Rule 3.5.3.1. "The Issuing Body shall control that the same Account Holder has not registered the same CO₂ Removal activity for the same period with another carbon-crediting program."
- Rule 3.5.4.1. "Double issuance of CORCs where another program has issued credits for the same project activity and the same period is prevented by as described above in section 3.5.2."
- Rule 3.2.4. "A CORC represents a volume of 1 (one) metric ton of Net Carbon Dioxide Removal stored Long Term."
- Rule 3.2.4.1. "Each CORC shall specify the following Attributes: Unique identifier. Issuance Date. [...] Monitoring Period first and last dates of the Output Report."

The full contents of these procedures can be found at this weblink:

- [General Rules v4.3](#), Section 3 (Registry Transactions), Section 3.2 (page 12) and Rules 3.5.2–3.5.4 (pages 13-14).

c) Measures to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time (Appendix A, paragraphs 3.7.2 and 3.7.6)

Summary: The Puro Standard prevents double use through the structure of the Registry itself. At any given time, a CORC is held in exactly one Account belonging to one registered Account Holder. Transfers of unit credits are executed by the Registry Operator, not self-reported by parties, based on a trade report submitted by the transferring Account Holder, ensuring the Registry always reflects a single current owner. Upon retirement, the CORC is permanently removed from circulation, with the Beneficiary publicly recorded; retirement is irreversible and cannot occur more than once for any given CORC ([General Rules v4.3](#), rules 3.5.5.1 and 3.3.1). The Puro Article 6 Procedures add a further layer by locking the Authorized Use classification at first transfer, preventing any reassignment of intended use after the unit has entered the compliance chain.

Evidence:

[General Rules v4.3](#),

- Rule 3.5.5.1. "The CORCs are issued in the Registry, where the full lifecycle is tracked from Issuance to Retirement, ensuring avoidance of double Retirement and use. Each CORC is uniquely identified with a serial number, and the Retirements are published with Beneficiary and the Retirement purpose. A CORC cannot be retired more than once in the Registry."
- Rule 4.2.2. "When the Registry Operator receives a trade report from the selling Account Holder, the

Registry Operator executes the Transfer of CORCs between the accounts as defined in the trade report."

- Rule 3.3.1. "The Retirement removes the CORC from circulation and entitles the Beneficiary exclusive ownership of the quantity and other Attributes of the CO2 Removal represented in the CORC."

[Article 6 Procedures v1.3,](#)

- Rule 2.4.4. "The Registry shall lock the Authorized Use classification and OIMP subtype upon first transfer."
- Rule 2.2.7. "The Registry shall prohibit modification of Authorized Use or OIMP subtype after first transfer."

The full contents of these procedures can be found in these weblinks:

- [General Rules v4.3](#), Section 3, Rules 3.1.1, 3.3, 3.5.5) and Section 4 (Section 4.2).
- [Article 6 Procedures v1.3](#), Section 2.2 (page 2) and 2.4 (page 3).

d) Measures to discourage and prohibit the double-selling of units (Appendix A, paragraph 3.7.7)

Summary: The Puro Standard's registry architecture structurally prevents double-selling rather than merely discouraging it. Because all credit units (i.e., CORC) transfers must be executed by the Registry Operator based on formally submitted trade reports, a CORC can only reside in one account at a time and cannot be sold to two parties simultaneously (General Rules, rule 3.5.6.1). The CO2 Removal Supplier is additionally required by contract (Platform Agreement) to refrain from double use or conflicting contractual claims in the supply chain, and the Article 6 Procedures impose an express representation obligation on Suppliers that the mitigation outcome is not subject to conflicting contractual claims at the time of Article 6 authorization (Article 6 Procedures, rule 2.8.4). The Issuing Body retains the right to withdraw CORCs and take corrective action in the event of any irregularity (General Rules, rule 3.4.1.1).

Evidence:

[General Rules v4.3](#)

- Rule 3.5.6.1 "The CO2 Removal Supplier is responsible for ensuring that double use or double reporting of the CO2 Removal within the supply chain is prevented by contracts, statements, or other measures."
- Rule 4.1.1. "The Account Holder may trade CORCs in any venue provided that the Account Holder reports all such sales immediately to the Registry Operator and pays the associated service fee for the Transfer of ownership."
- Rule 3.4.1. "...the Issuing Body has the right to withdraw CORCs from an Account Holder's Account."
- Rule 3.4.1.1. [...] in case: (i) An error has occurred in the issuing, transferring or other processing of the CORC. (ii) Due to a material breach of the Puro Standard..."

[Article 6 Procedures v1.3,](#)

- Rule 2.8.4. "The Supplier shall represent that the mitigation outcome is not subject to conflicting contractual claims."

The full contents of these procedures can be found in these weblinks:

- [General Rules v4.3](#), Sections 3.4 (page 13), 3.5.6 (page 15), and 4.1 (page 16).
- [Article 6 Procedures v1.3](#), Section 2.8 (page 4).

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

N/A

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

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

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

(a) Requirement that mitigation used under CORSIA is appropriately accounted for by the host country

Summary response: The Program requires verified Host Country authorization and corresponding adjustment procedures before CORCs may be labelled for CORSIA use. The Issuing Body verifies authorization scope and corresponding adjustment requirements, records status in the Registry, and prohibits CORSIA labelling unless authorization is publicly disclosed.

Evidence:

[General Rules v4.3](#),

- **Rule 3.5.7.1 (General Rules):** "...public or private entities that wish to register the CO2 Removal activity as an Article 6 activity shall follow the procedures in the document Article 6 Procedures which defines the procedures for the use of CORCs for Nationally Determined Contributions (NDCs) and other international mitigation purposes under Article 6 of the Paris Agreement."

[Article 6 Procedures v1.3](#),

- **Rule 2.5.1:** "The Issuing Body shall verify corresponding adjustment requirements where a CORC is authorized for NDC or OIMP use requiring a corresponding adjustment."
- **Rule 2.6.1:** "The Issuing Body shall require that each Host Country authorization or attestation submitted in support of CORSIA use specifies: Authorized mitigation outcome vintages; Applicable CORSIA compliance period; Definition of first transfer applied; Timing and process for applying corresponding adjustments; Designated national authority issuing the authorization."
- **Rule 2.6.4:** "The Registry shall prohibit labeling of a CORC as 'CORSIA Eligible' unless the Host Country authorization has been publicly disclosed."

The full contents of these procedures can be found in these weblinks:

- [General Rules v4.3](#), Section 3.5.7, rule 3.5.7.1 (page 15).
- [Article 6 Procedures v1.3](#), Sections 2.5–2.6 (page 3-4)

(b) Other methods to avoid double-claiming

Summary response:

In addition to requiring host country authorization and corresponding adjustments, the Program has in its Article 6 Procedures formal reconciliation procedures (rule 2.5.6 and 2.7.1) to address and correct any identified double-claiming, including replacement, cancellation (rule 2.7.3), and public disclosure of corrective measures (rule 2.7.5).

Evidence:

[Article 6 Procedures v1.3,](#)

- **Rule 2.5.6:** “The Issuing Body shall initiate a reconciliation and risk review process where material non-application of corresponding adjustment requirements is identified.”
- **Rule 2.7.1:** “The Issuing Body shall establish procedures to reconcile mitigation outcomes that are subsequently determined to have been double claimed between a Host Country and a CORSIA operator.”
- **Rule 2.7.3:** “The Issuing Body shall implement reconciliation through replacement, cancellation and reissuance, or other corrective measures consistent with ICAO guidance.”
- **Rule 2.7.5:** “The Registry shall disclose reconciliation actions and corrective measures applied.”

The full contents of these procedures can be found in this weblink:

- [Article 6 Procedures v1.3,](#) Sections 2.5 and 2.7.

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

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

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

(a) Requirement to obtain written host country attestation

Summary response:

The Program requires the Supplier to submit a Host Country Letter of Authorization issued by the designated national authority prior to assignment of Authorized Use for CORSIA purposes. The Issuing Body reviews and verifies the authorization before assigning status.

Evidence:

[Article 6 Procedures v1.3,](#)

- **Rule 2.8.2:** “The Supplier shall provide the Letter of Authorization issued by the designated Host Country authority.”
- **Rule 3.1.1:** “The Issuing Body shall review each Letter of Authorization prior to assigning Authorized Use.”
- **Rule 3.1.2:** “The Issuing Body shall verify authority, scope, vintage coverage, and conditions of each Letter of Authorization.”

The full contents of these procedures can be found in this weblink:

- [Article 6 Procedures v1.3,](#) Sections 2.8 (Supplier Responsibilities) and 3.1 (Authorization Review).

(b) Requirement that host country attestations be obtained and made publicly available prior to CORSIA use

Summary response:

The Program requires Host Country authorization to be publicly disclosed prior to labelling a CORC as “CORSIA

Eligible,” and prohibits such labelling unless disclosure has occurred.

Evidence:

[Article 6 Procedures v1.3,](#)

- **Rule 2.6.3:** “The Registry shall publish the Host Country authorization or a summary containing the elements listed in clause 2.6.1 prior to labeling a CORC as ‘CORSIA Eligible.’”
- **Rule 2.6.4:** “The Registry shall prohibit labeling of a CORC as ‘CORSIA Eligible’ unless the Host Country authorization has been publicly disclosed.”

The full contents of these procedures can be found in this weblink:

- [Article 6 Procedures v1.3,](#) Section 2.6 (Host Country Attestation Requirements).

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

N/A

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

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

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

Host-country attestation content requirements (Appendix A, paragraph 3.7.9)

Summary response:

The Program has explicit procedures guiding the required contents of Host Country authorizations/attestations. Article 6 Procedures require that authorizations specify the designated national authority, authorized vintages, applicable CORSIA compliance period, definition of first transfer, and timing and process for applying corresponding adjustments (rule 2.6.1). The Issuing Body verifies scope, vintage coverage, and conditions of each Letter of Authorization prior to assigning Authorized Use (rule 3.1.2). These provisions facilitate identification of all elements listed in paragraph 3.7.9, including accounting method and first transfer definition consistent with Decision 2/CMA.3 Annex I (rules 2.4.2 and 2.5.1).

Evidence:

[Article 6 Procedures v1.3,](#)

- **Rule 2.6.1:** “The Issuing Body shall require that each Host Country authorization or attestation submitted in support of CORSIA use specifies: Authorized mitigation outcome vintages; Applicable CORSIA compliance period; Definition of first transfer applied; Timing and process for applying corresponding adjustments; Designated national authority issuing the authorization.”
- **Rule 3.1.2:** “The Issuing Body shall verify authority, scope, vintage coverage, and conditions of each Letter of Authorization.”
- **Rule 2.4.2:** “The Registry shall record the date of first transfer, acquiring Party or scheme administrator, and intended use.”
- **Rule 2.5.1:** “The Issuing Body shall verify corresponding adjustment requirements where a CORC is authorized for NDC or OIMP use requiring a corresponding adjustment.”

These provisions collectively facilitate identification of:

- i. national point of contact (designated national authority),
- ii. authorized unit vintages,
- iii. authorized activity types (via scope and conditions of authorization),
- iv. applicable CORSIA compliance period,
- v. timing and process for applying adjustments informed by the host country’s definition of first transfer, and
- vi. the country’s chosen accounting method consistent with Decision 2/CMA.3 Annex I.

The full contents of these procedures can be found in this weblink:

- [Article 6 Procedures v1.3](#), Sections 2.4–2.6 and 3.1.

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

N/A

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

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

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

(a) Requirement that host country attestations confirm the applicable approach(es) Summary response:

Yes. The Program requires Host Country authorizations to specify the applicable Article 6 approach, including the definition of first transfer and the timing and process for applying corresponding adjustments. The Issuing Body verifies that the authorization is consistent with publicly available Article 6 reporting information before assigning Authorized Use status.

Evidence:

[Article 6 Procedures v1.3](#),

Rule 2.6.1: “The Issuing Body shall require that each Host Country authorization or attestation submitted in support of CORSIA use specifies: Authorized mitigation outcome vintages; Applicable CORSIA compliance period;

Definition of first transfer applied; Timing and process for applying corresponding adjustments; Designated national authority issuing the authorization.”

Rule 2.6.2: “The Issuing Body shall verify that the Host Country authorization is consistent with publicly available Article 6 reporting information.”

Rule 2.5.1: “The Issuing Body shall verify corresponding adjustment requirements where a CORC is authorized for NDC or OIMP use requiring a corresponding adjustment.”

The full contents of these procedures can be found in this weblink:

[Article 6 Procedures v1.3](#), Sections 2.5–2.6 (pages 3-4)

(b) Requirement that host country attestations specify steps taken to prevent double-claiming

Summary response: Yes. The Program requires Host Country authorizations to define first transfer and describe the timing and process for applying corresponding adjustments (rule 2.6.1). The Issuing Body verifies corresponding adjustment requirements and initiates reconciliation procedures where non-application is identified (rule 2.5.1). These provisions require host countries to specify how double-claiming is prevented and how adjustments will be applied and reported (rule 2.5.6).

Evidence:

[Article 6 Procedures v1.3](#),

Rule 2.6.1: “The Issuing Body shall require that each Host Country authorization or attestation submitted in support of CORSIA use specifies: ... Definition of first transfer applied; Timing and process for applying corresponding adjustments...”

Rule 2.5.1: “The Issuing Body shall verify corresponding adjustment requirements where a CORC is authorized for NDC or OIMP use requiring a corresponding adjustment.”

Rule 2.5.6: “The Issuing Body shall initiate a reconciliation and risk review process where material non-application of corresponding adjustment requirements is identified.”

The full contents of these procedures can be found in this weblink:

- [Article 6 Procedures v1.3](#), Sections 2.5–2.7 (pages 3-4).

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

N/A

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

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

Summary response: The Program manages the host country agreement through a mandatory Letter of Authorization process (rule 2.8.2 and 3.1.1), verification of corresponding adjustment requirements (rule 2.5.1), Registry-level status controls (rule 2.2.6), and reconciliation procedures (rules 2.7.1 and 2.7.3). CORCs cannot be assigned Authorized Use or labelled “CORSIA Eligible” without verified host country authorization (rule 2.6.4). The Registry records Authorized Use, first transfer, and corresponding adjustment verification status, and locks these fields upon first transfer. Where non-application of corresponding adjustments is identified, the Issuing Body initiates reconciliation and corrective measures (including replacement or cancellation). Public disclosure and

annual reporting further enhance transparency and accountability (rule 3.3.1).

Evidence:

[Article 6 Procedures v1.3](#),

- **Rule 2.8.2:** “The Supplier shall provide the Letter of Authorization issued by the designated Host Country authority.”
- **Rule 3.1.1:** “The Issuing Body shall review each Letter of Authorization prior to assigning Authorized Use.”
- **Rule 2.5.1:** “The Issuing Body shall verify corresponding adjustment requirements where a CORC is authorized for NDC or OIMP use requiring a corresponding adjustment.”
- **Rule 2.2.6:** “The Registry shall lock the Authorized Use classification and OIMP subtype upon first transfer.”
- **Rule 2.6.4:** “The Registry shall prohibit labeling of a CORC as “CORSIA Eligible” unless the Host Country authorization has been publicly disclosed.
- **Rule 2.7.1:** “The Issuing Body shall establish procedures to reconcile mitigation outcomes that are subsequently determined to have been double claimed between a Host Country and a CORSIA operator.”
- **Rule 2.7.3:** “The Issuing Body shall implement reconciliation through replacement, cancellation and reissuance, or other corrective measures consistent with ICAO guidance.”
- **Rule 3.3.1:** “The Issuing Body shall publish an annual Article 6 summary including authorized volumes, first transfer volumes, CORSIA-eligible volumes, and reconciliation actions.”

The full contents of these procedures can be found in this weblink:

- [Article 6 Procedures v1.3](#), Sections 2 (Authorized Uses and Registry Controls) and 3 (Governance and Oversight).

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

N/A

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

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

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

(a) Public availability of national government decisions related to accounting for units used in ICAO

Summary response: The Program requires Host Country authorizations to be published prior to CORSIA labelling (rules 2.6.3-2.6.4) and publicly discloses reconciliation measures (rule 2.7.5) and annual Article 6 summaries (rule 3.3.1), thereby making available national government decisions and related accounting information relevant to CORSIA use.

Evidence:

[Article 6 Procedures v1.3,](#)

- **Rule 2.6.3:** “The Registry shall publish the Host Country authorization or a summary containing the elements listed in clause 2.6.1 prior to labeling a CORC as ‘CORSIA Eligible.’”
- **Rule 2.6.4:** “The Registry shall prohibit labeling of a CORC as ‘CORSIA Eligible’ unless the Host Country authorization has been publicly disclosed.”
- **Rule 2.7.5:** “The Registry shall disclose reconciliation actions and corrective measures applied.”
- **Rule 3.3.1:** “The Issuing Body shall publish an annual Article 6 summary including authorized volumes, first transfer volumes, CORSIA-eligible volumes, and reconciliation actions.”

The full contents of these procedures can be found in this weblink:

- [Article 6 Procedures v1.3,](#) Sections 2.6, 2.7 (pages 3-4) and 3.3 (page 6).

(b) Updating information pertaining to host country attestations to avoid double-claiming

Summary response: The Program requires Suppliers to notify the Issuing Body of any withdrawal, suspension, or modification of a Letter of Authorization (rule 2.8.5). The Issuing Body must initiate reconciliation and risk review where non-application of corresponding adjustments is identified (rule 2.5.6), and the Registry discloses corrective actions (rule 2.7.5). These provisions ensure that changes to host country attestations are reflected and managed to prevent double-claiming (rule 2.7.1).

Evidence:

[Article 6 Procedures v1.3,](#)

- **Rule 2.8.5:** “The Supplier shall notify the Issuing Body of any withdrawal, suspension, or modification of a Letter of Authorization.”
- **Rule 2.5.6:** “The Issuing Body shall initiate a reconciliation and risk review process where material non-application of corresponding adjustment requirements is identified.”
- **Rule 2.7.1:** “The Issuing Body shall establish procedures to reconcile mitigation outcomes that are subsequently determined to have been double claimed between a Host Country and a CORSIA operator.”
- **Rule 2.7.5:** “The Registry shall disclose reconciliation actions and corrective measures applied.”

The full contents of these procedures can be found in this weblink:

- [Article 6 Procedures v1.3,](#) Sections 2.5–2.8 (pages 3-4).

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

| | |
|--|---|
| provided by the country in its attestation ? | |
| iii) ...require publication of all host-country attestations and related documentation <u>generated</u> by the emissions unit programme (e.g., results from the comparison)? | <input checked="" type="checkbox"/> YES |

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

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

(a) Comparison of national accounting reports with programme-issued and CORSIA-used volumes

Summary response: Yes. The updated Article 6 Procedures establish a formal Host Country Accounting Comparison process (rule 2.9.1). The Issuing Body compares Host Country Article 6.2 reporting (Section IV of Annex I to Decision 2/CMA.3) (rule 2.9.2) against volumes of CORCs authorized for OIMP (CORSIA), labeled as “CORSIA Eligible,” and canceled for CORSIA compliance. Material discrepancies trigger reconciliation under Section 2.7. (rules 2.9.7-2.9.8).

Evidence:

[Article 6 Procedures v1.3](#)

- **Rule 2.9.1 (Scope):** “The Issuing Body shall compare Host Country accounting information reported under Article 6.2 with the volume of CORCs labeled as ‘CORSIA Eligible’ and used under CORSIA where the Host Country has provided an attestation of non-double claiming.”
- **Rule 2.9.2 (Scope):** “The Issuing Body shall perform the comparison using information submitted by the Host Country in accordance with Section IV of Annex I to Decision 2/CMA.3.”
- **Rule 2.9.7 (Timing and Process):** “The Issuing Body shall document discrepancies between national reporting and program records.”
- **Rule 2.9.8 (Timing and Process):** “The Issuing Body shall initiate reconciliation procedures under Section 2.7 where material discrepancies are identified.”

The full contents of these procedures can be found in the weblink:

[Article 6 Procedures v1.3](#), Section 2.9 “Host Country Accounting Comparison and Transparency.” (page 4-5).

(b) Specification of accounting information, timing/process, and publication

(i) Specification of relevant accounting information

Summary response: Yes. The Procedures define the minimum accounting information to be reviewed from Section IV reports under Decision 2/CMA.3.

Evidence:

- **Rule 2.9.3 (Relevant Accounting Information):**
“The Issuing Body shall review, at a minimum:
 - a) Total quantity of mitigation outcomes authorized for OIMP.
 - b) Total quantity of mitigation outcomes first transferred.
 - c) Corresponding adjustments applied in the national emissions balance.
 - d) Vintage years associated with authorized and transferred mitigation outcomes.
 - e) Unique identifiers or tracking information where reported.
 - f) Information on cooperative approaches and acquiring Parties.”

(ii) Timing and process of comparison

Summary response: Yes. The Procedures specify both the timing (within six months of publication of each Biennial Transparency Report or relevant Article 6 submission) and the comparison process.

Evidence:

- **Rule 2.9.6 (Timing):** “The Issuing Body shall conduct the accounting comparison within six (6) months of publication of each Host Country Biennial Transparency Report or relevant Article 6 submission.”
- **Rule 2.9.7 (Process):** “The Issuing Body shall document discrepancies between national reporting and program records.”

(iii) Publication of host-country attestations and comparison results

Summary response: Yes. The Registry must publish host-country attestations relied upon for CORSIA labeling, summaries of accounting comparison results, reconciliation actions, and documentation describing the accounting comparison methodology.

Evidence:

- **Rule 2.9.9 (Publication):** “The Registry shall publish all Host Country authorizations and attestations relied upon for CORSIA labeling.”
- **Rule 2.9.10 (Publication):** “The Registry shall publish a summary of accounting comparison results for each Host Country.”
- **Rule 2.9.11 (Publication):** “The Registry shall publish reconciliation actions initiated because of identified discrepancies.”
- **Rule 2.9.12 (Publication):** “The Issuing Body shall maintain publicly accessible documentation describing the methodology used for accounting comparison.”

The full contents of these procedures can be found in this weblink:

- [Article 6 Procedures v1.3](#), Section 2.9 “Host Country Accounting Comparison and Transparency.” (pages 4-5).

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

N/A

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

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

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

Summary response: Yes. The Program has procedures requiring annual public Article 6 reporting, disclosure of reconciliation actions, and governance controls over authorization decisions and is therefore able to report to ICAO’s relevant bodies upon request as needed. These provisions demonstrate operational capability and willingness to report, upon request, information related to double-claiming instances, host country attestations, and related program measures to ICAO’s relevant bodies.

Evidence:

[Article 6 Procedures v1.3](#),

- **Rule 3.3.1:** “The Issuing Body shall publish an annual Article 6 summary including authorized volumes,

first transfer volumes, CORSIA-eligible volumes, and reconciliation actions.”

- **Rule 2.7.1:** “The Issuing Body shall establish procedures to reconcile mitigation outcomes that are subsequently determined to have been double claimed between a Host Country and a CORSIA operator.”
- **Rule 2.7.5:** “The Registry shall disclose reconciliation actions and corrective measures applied.”
- **Rule 3.1.3:** “The Issuing Body shall retain authorization review documentation for a minimum of five (5) years.”

These procedures collectively demonstrate that the Program maintains documentation, reconciliation records, and public reporting structures sufficient to provide performance information to ICAO upon request.

The full contents of these procedures can be found in this weblink:

- [Article 6 Procedures v1.3](#), Sections 2.7 (page 3) and 3 (page 4-5).

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

N/A

| | |
|--|--|
| <p>Q10. Does the Programme have procedures in place for the programme, or proponents of the activities it supports, to compensate for, replace, or otherwise reconcile double claimed mitigation associated with units used under the CORSIA which the host country’s national accounting focal point or designee otherwise attested to its intention to not double claim, including in the instance that the attestation is withdrawn.? (<i>Paragraph 3.7.14</i>)</p> | <p><input checked="" type="checkbox"/> YES</p> |
|--|--|

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):

Summary response: Yes. The Program has formal reconciliation procedures requiring corrective action where mitigation is determined to have been double claimed, including replacement, cancellation and reissuance, or other corrective measures consistent with ICAO guidance. Suppliers are required to cooperate in reconciliation, and must notify the Issuing Body of any withdrawal, suspension, or modification of a Host Country Letter of Authorization. Reconciliation actions are publicly disclosed.

Evidence:

[Article 6 Procedures v1.3](#),

- **Rule 2.7.1:** “The Issuing Body shall establish procedures to reconcile mitigation outcomes that are subsequently determined to have been double claimed between a Host Country and a CORSIA operator.”
- **Rule 2.7.3:** “The Issuing Body shall implement reconciliation through replacement, cancellation and reissuance, or other corrective measures consistent with ICAO guidance.”
- **Rule 2.7.2:** “The Issuing Body shall require the Supplier to cooperate in reconciliation where the double-claiming risk arises from project-level information or authorization documentation.”
- **Rule 2.8.5:** “The Supplier shall notify the Issuing Body of any withdrawal, suspension, or modification of a Letter of Authorization.”
- **Rule 2.7.5:** “The Registry shall disclose reconciliation actions and corrective measures applied.”

These provisions apply where double claiming is identified, including where a host country attestation is withdrawn or modified, and ensure the Program has operational capability to compensate for, replace, or

otherwise reconcile affected units.

The full contents of these procedures can be found in this weblink:

- [Article 6 Procedures v1.3](#), Sections 2.7 and 2.8 (page 4)

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

We are exploring options to introduce insurance as a financial mitigant in case of failure of sovereign corresponding adjustment application. We expect to have an update on this over the year.

PART 6: Programme comments

Are there any additional comments the programme wishes to make to support the information provided in this form? Puro.earth is working on an update of its website (puro.earth), which is expected to be launched in April 2026. The new website will have different branding and improved accessibility, but the content will remain similar, and all documents that are available in the current Document Library will remain available. The intent is to deploy weblink redirections from old to new addresses. In case any weblinks shared in this application are broken due to the new website launch, Puro will provide updated links. We apologize for any inconvenience.

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:

Marianne Tikkanen _____

Full name of Programme Representative (*Print*)

Date signed (*Print*)

Programme Representative (*Signature*)

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

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

| Sector | Supported activity type(s) | Implementation level(s) | Geography(ies) |
|-------------------------|--|-------------------------|----------------|
| Carbon Dioxide Removals | GSC-BECCS-DACCS: Carbon removal to long-term secure storage through Injection of CO2 to geological storage captured directly from atmosphere or from a biogenic source. Fossil CO2 capture is excluded | Project-level only | Global |
| Biochar | BCH-immobilising biomass: Carbon removal to long-term secure storage through conversion of biomass to recalcitrant biochar | Project-level only | Global |
| Enhanced weathering | ERW-mineralisation: Carbon removal to long-term secure storage through enhancing rock weathering and mineralisation on land | Project-level only | Global |

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

| Methodology name | Unique Methodology / Protocol Identifier | Applicable methodology version(s) | Date of entry into force of most recent version | Prior versions of the methodology that are credited by the Programme (if applicable) | Greenhouse / other gases addressed in methodology | Web link to methodology |
|---|--|-----------------------------------|---|--|---|---|
| Geologically Stored Carbon (BECCS, DACCS) | GSC-2024 | Edition 2024 | 08/01/2024 | Edition 2021 (to be excluded from assessment) | CO2, CH4, N2O | https://7518557.fs1.hubspotusercontent-na1.amazonaws.com/7518557/2024/01/01/7518557-2024-01-01-geologically-stored-carbon-methodology.pdf |
| Biochar | BCH-2025 | Edition 2025 | 15/08/2025 | Edition 2022 (to be excluded from assessment) | CO2, CH4, N2O | https://7518557.fs1.hubspotusercontent-na1.amazonaws.com/7518557/2025/08/15/7518557-2025-08-15-biochar-methodology.pdf |
| Enhanced Rock Weathering | ERW-2025 | Edition 2025 | 15/12/2025 | Edition 2022 (to be excluded from assessment) | CO2, CH4, N2O | https://7518557.fs1.hubspotusercontent-na1.amazonaws.com/7518557/2025/12/15/7518557-2025-12-15-enhanced-rock-weathering-methodology.pdf |

Emissions Unit Programme Registry Attestation

(Version 3, January 2023)

PART A. Applicability and Instructions

1. Relevance and definitions:

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

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

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

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

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

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

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

2. Programme - registry relationship:

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

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

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

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

3.3.1. Forward the signed attestation to the TAB; and

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

PART B: Emissions Unit Programme Registry Attestation

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

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

4.1.1. The instructions and terms of this attestation;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Programme Representative Signature

Marianne Tikkanen _____
Programme Representative Name

Registry Representative Signature

Benno Fuchs _____
Registry Representative Name

Puro Program _____
Programme Name

Puro Registry _____
Registry Name

9 March, 2026 _____
Date

9 March, 2026 _____
Date

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

ATTACHMENT A: PROGRAMME REGISTRY ATTESTATION DISCLOSURE FORM

PART 1: INSTRUCTIONS FOR REGISTRY REPRESENTATIVE

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

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

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

PART 2: PROGRAMME AND REGISTRY REPRESENTATIVE INFORMATION

1. Programme Representative Information

A. Programme Information

Programme name: [Puro program](#)

Administering Organization⁵: [Puro.earth Ltd](#)

Official mailing address: [Tammasaarekatu 1, 00180 Helsinki, Finland](#)

Telephone #: [+358 40 5858848](#)

Official web address: <https://puro.earth/>

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

Full name and title: [Benno Fuchs, Chief Operating Officer, Puro.earth](#)

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

E-mail address: benno.fuchs@puro.earth

Telephone #: [+49 17684240720](#)

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: [Marianne Tikkanen, Head of Program, Puro.earth](#)

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

E-mail address: marianne.tikkanen@puro.earth

Telephone #: +358 504397779

2. Registry Representative Information⁶

A. Registry Information

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

Administering Organization: [Puro.earth Ltd](#)

Official mailing address: [Tammasaarencatu 1, 00180 Helsinki, Finland](#)

Telephone #: [+49 17684240720](#)

Official web address: <https://registry.puro.earth>

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

Full name and title: [Benno Fuchs, Chief Operating Officer, Puro.earth](#)

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

E-mail address: benno.fuchs@puro.earth

Telephone #: +49 17684240720

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

Full name and title: [Marianne Tikkanen, Head of Program, Puro.earth](#)

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

E-mail address: marianne.tikkanen@puro.earth

Telephone #: +358 504397779

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> ”?” | ☒ YES |
| | Describe how the Registry ensures its ability to implement these provisions: | |
| | The Puro Registry has the capability to implement the requirements in this document and will be capable to process units for CORSIA use and generate related reporting and verification activities. The Puro Registry identifies with unique serial numbers all units and facilitates the tracking and transfer of unit ownership/holding from issuance to retirement/cancellation. The Puro Registry has the capability label units with the appropriate “CORSIA” label if they meet the requirements. | |
| | 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> . | |
| | Registry functionalities in Chapter 3 of General Rules link CORSIA labels and procedures in Article 6 Procedures link Registry functions implemented in operational Puro Registry https://registry.puro.earth/ | |

| | | |
|-----|---|-------|
| 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? | ☒ YES |
| | Describe how the Registry does or will implement this provision: | |
| | Puro operates globally and does not impose any restrictions on the country of entities requesting account opening in the Puro Registry. Account can be denied from a participant if the account holder does not pass the procedures defined in Know your Business and anti-money-laundering policy. | |
| | 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> . | |
| | Link to Puro Know Your Business, Know Your Customer & anti-money-laundering policies | |

| | | |
|-----|---|-------|
| 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 | ☒ YES |
|-----|---|-------|

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

| | | |
|--|---|--|
| | eligible by a decision of the ICAO Council) identify / label its CORSIA eligible emissions units as defined in the ICAO Document “ <i>CORSIA Eligible Emissions Units</i> ”? | |
| | Describe how the Registry does or will implements this provision: | |
| | The Puro Registry will have the capability label units with the appropriate “CORSIA” label if they meet the requirements stated in Puro.earth Article 6 Procedures chapter 2.3 (pages 2-3). link | |
| | 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> . | |
| | Article 6 Procedures link | |

| | | |
|-----|---|---|
| 7.4 | Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, designate the participant’s cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle? | <input checked="" type="checkbox"/> YES |
| | Describe how the Registry does or will implement these provisions: | |
| | A CORSIA participant account holder, or participant’s designee, will be able to designate retirements made in the Puro Registry for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle. | |
| | Cancellation/retirement procedure is defined in Section 3.3 of the General Rules. This includes naming the beneficiary, in this case, the Airline, selecting “CORSIA” as the Use purpose, and the Use period as the compliance cycle. | |
| | 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> . | |
| | General Rules 4.3, Section 3.3 link | |

| | | |
|-----|---|---|
| 7.5 | a. Will the Programme Registry, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry’s public website the account owner’s cancellations of CORSIA Eligible Emission Units as instructed. | <input checked="" type="checkbox"/> YES |
| | b. Will such cancellation information (row a) include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV? | <input checked="" type="checkbox"/> YES |
| | Describe how the Registry does or will implement these provisions: | |
| | Information on cancellations or retirements of units in the Puro Registry is always automatically published and does not require a request. Currently the information published is listed in rule | |

| | |
|--|---|
| | 3.3.3.1 of the General rules, and it will be updated to align with Annex 16 once Puro is eligible to issue CORSIA Eligible Emission Units. |
| | 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> . |
| | General Rules 4.3, Rule 3.3.3.1 link |

| | | |
|-----|---|---|
| 7.6 | Will the Programme Registry, upon request of the CORSIA participant account holder or participant's designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV? | <input checked="" type="checkbox"/> YES |
| | Describe how the Registry does or will implement this provision: | |
| | The cancellation/retirement information can be freely exported from the Puro Registry by clicking the button "export" on the retirement page lower left corner. Puro Program can also, upon request, send this report to the requester. The information will be updated to align with Annex 16 once Puro is eligible to issue CORSIA Eligible Emission Units. | |
| | 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://registry.puro.earth/retirements | |

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| 7.7 | a. Does the Programme Registry maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants' designees, and transaction events carried out by a user? | <input checked="" type="checkbox"/> YES |
| | b. Does the Programme Registry disclose documentation of such practices (row a) upon request? | <input checked="" type="checkbox"/> YES |
| | c. Does the Programme Registry utilize appropriate method(s) to authenticate the identity of each user accessing an account? | <input checked="" type="checkbox"/> YES |
| | d. Does the Programme Registry grant each user access only to the information and functions that a user is entitled to? | <input checked="" type="checkbox"/> YES |
| | e. Does the Programme Registry utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user? | <input checked="" type="checkbox"/> YES |
| | f. Do such security features (rows a – e) meet and undergo periodic updates in accordance with industry best practice? | <input checked="" type="checkbox"/> YES |
| | Describe how the Registry implements each provision in rows a – f: | |

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| | Puro Registry is audited periodically for SOC 2 and technical security compliance to maintaining an elevated level of data security, confirming alignment with points a-f above. SOC2 (System and Organization Controls 2) is a standard developed by the American Institute of Certified Public Accountants (AICPA) on the internal control of information security and privacy at service organizations. |
| | 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> . |
| | Evidence of SOC2 data security audits can be provided confidentially. |

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| | a. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the CORSIA participant account holder or their designee? | <input checked="" type="checkbox"/> YES |
| | b. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme's application form? | <input checked="" type="checkbox"/> YES |
| 7.8 | Describe how the Registry does or will implement each provision in rows a and b: | |
| | Any breach of data security or integrity will lead to a notification of the account holder or their designee. Puro program will also notify the ICAO secretariat. | |
| | 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> . | |
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| | Does the Programme Registry ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV ⁸ ? | <input checked="" type="checkbox"/> YES |
| 7.9 | Describe how the Registry implements these provisions: | |
| | Cancellations/retirements are irreversible. Currently the information published is listed in rule 3.3.3.1 of the General rules, and it will be updated to align with Annex 16 once Puro is eligible to issue CORSIA Eligible Emission Units. | |
| | 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 | |

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.

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| | 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> . |
| | General Rules 4.3, Rule 3.3.3.1 link |

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| 7.10 | a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format? | <input checked="" type="checkbox"/> YES |
| | b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required? | <input checked="" type="checkbox"/> YES |
| | c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields? | <input checked="" type="checkbox"/> YES |
| | d. Does the Programme Registry ensure that all cancellation information on its website can be downloaded in a machine-readable format, e.g., .xlsx? | <input checked="" type="checkbox"/> YES |
| | Describe how the Registry implements each provision in rows a – d: | |
| | <p>The cancellation/retirement information can be freely exported from the Puro Registry by clicking the button “export” on the retirement page lower left corner. Puro Registry retirements/page and the exported reports are user friendly. The cancellation report can be exported at no cost, in xls and csv format, data fields are searchable.</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://registry.puro.earth/retirements</p> | |

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| 7.11 | a. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible? | <input checked="" type="checkbox"/> YES |
| | b. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations consistent with the Programme's long-term planning, including plans for possible dissolution? | <input checked="" type="checkbox"/> YES |
| | Describe how the Registry does or will implement each provision in rows a and b: | |
| | <p>Puro General Rules 1.4.2 states the minimum retention time as 5 years.</p> <p>Puro.earth long-term planning includes Puro Registry operations, and procedures for the possible dissolution of the programme in its current form and orderly transfer or closure of operations, including the Puro Registry operations, in such case.</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</p> | |

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| | 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> . |
| | General Rules 4.3, Rule 1.4.2 link |