

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

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

(Version 2, January 2026)

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SECTION I: ABOUT THE ASSESSMENT OF APPLICATIONS

Background

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

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

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

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

About this form

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION II: INSTRUCTIONS

Submission and contacts

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

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

Form basis and cross-references

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

Application Form completion

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

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

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

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

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

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

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

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

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

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

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

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

Scope of application

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

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

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

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

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

Treatment of EUC-relevant programme procedures at the methodology level

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

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

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

“Linked” certification schemes

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

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

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

Disclosure of programme application forms and public comments

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

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

SECTION III: APPLICATION FORM

General information

A. Programme Information

Programme name: Voluntary Greenhouse Gases Emission Reduction System of the Russian Federation

Administering Organization¹¹: Ministry of Economic Development of the Russian Federation

Official mailing address: 10, building 2, Presnenskaya embankment, Moscow, Russian Federation, 123112

Telephone #: +7 495 870-29-21

Official web address: www.economy.gov.ru

B. Programme Administrator Information

Full name and title: Mr. Maxim G. Reshetnikov, Minister of Economic Development of the Russian Federation

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

E-mail address: mineconom@economy.gov.ru

Telephone #: +7 495 870-29-21

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

Full name and title: Mr. Maxim A. Kolesnikov, First Deputy Minister of Economic Development of the Russian Federation

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

E-mail address: mineconom@economy.gov.ru

Telephone #: +7 495 870-29-21

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:

- Mr. Maxim A. Kolesnikov, First Deputy Minister of Economic Development of the Russian Federation
- Mr. Vladimir E. Ilichev, Deputy Minister of Economic Development of the Russian Federation

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

- Mr. Alexey A. Khrapkov, Director of the Department for Competition, Energy Efficiency, and Environment, Ministry of Economic Development of the Russian Federation
- Ms. Sofia V. Litvinova, Head of the Department for International Climate Change Cooperation, Ministry of Economic Development of the Russian Federation
- Ms. Anna V. Kuznetsova, Deputy Director of the Department for Competition, Energy Efficiency, and Environment, Ministry of Economic Development of the Russian Federation
- Mrs. Oksana S. Gogunskaya, General Director of JSC “Kontur”, administrator (operator) of Carbon Units Registry

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.

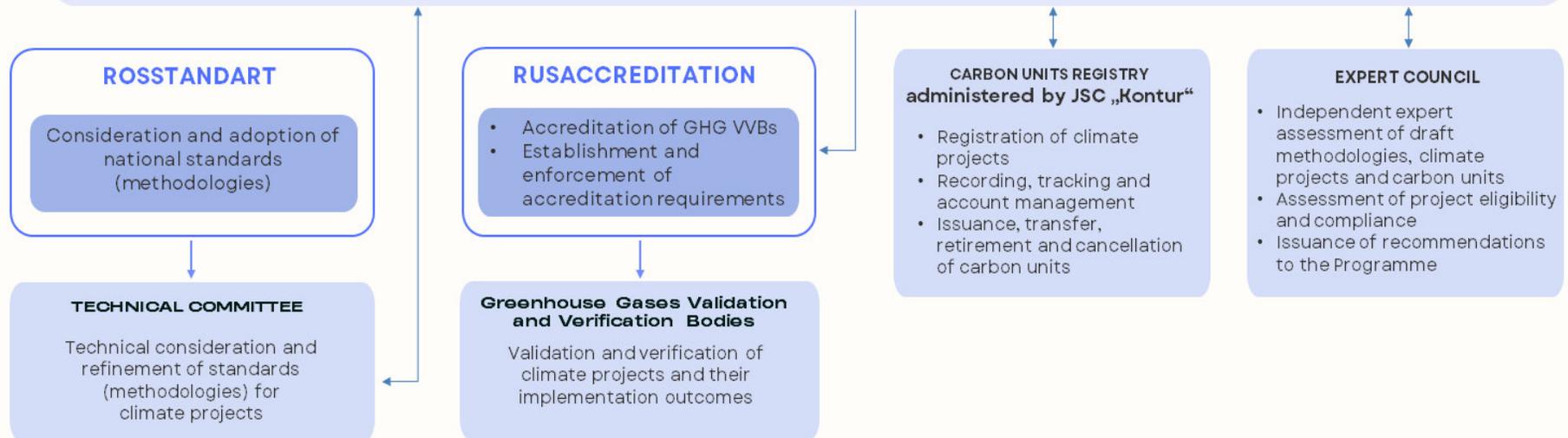
Voluntary Greenhouse Gases Emission Reduction System of the Russian Federation

MINISTRY OF ECONOMIC DEVELOPMENT OF THE RUSSIAN FEDERATION

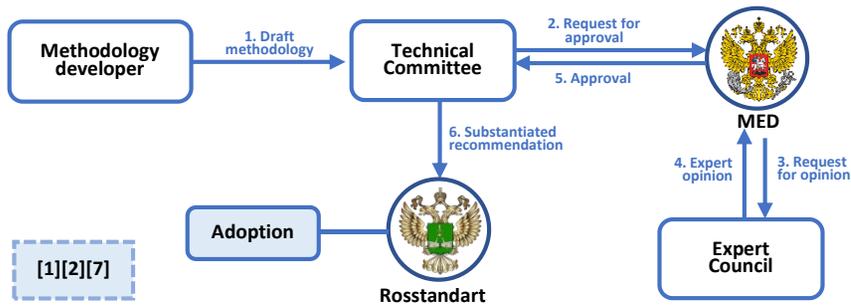
Administrator of the Programme

Governance and implementation of the Programme

- Development of Programme's procedures and rules as well as relevant amendments for their enhancement
- Approval of draft methodologies
- Assessment of climate projects on meeting CORSIA-eligible methodologies
- Issuance of Letters of Authorization
- Supervision over Carbon Units Registry and Expert Council
- National focal point of Russia to the UNFCCC
- Coordination of and supervision over RusAccreditation

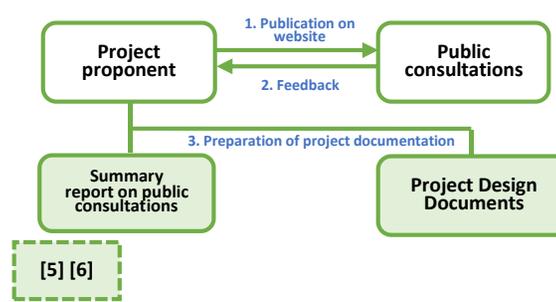


1. Adoption of methodology



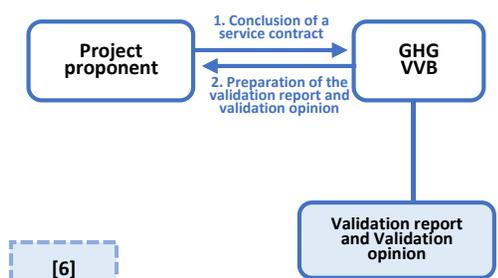
[1][2][7]

2. Project development



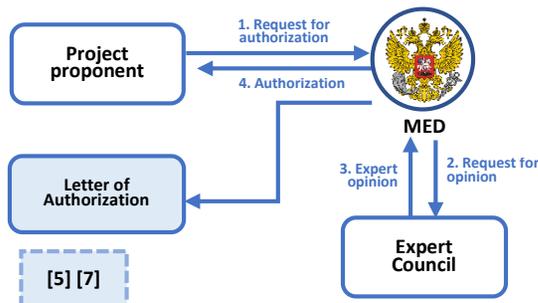
[5] [6]

3. Validation



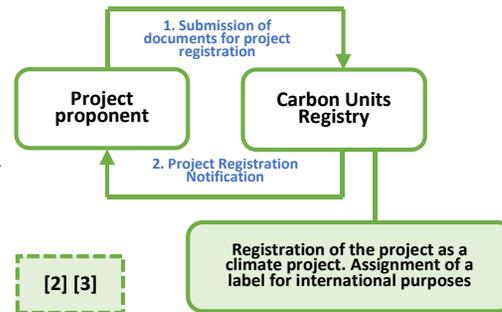
[6]

4. Authorization of project



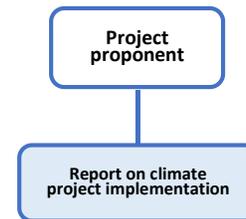
[5] [7]

5. Registration



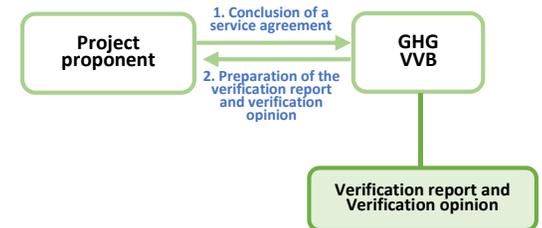
[2] [3]

6. Implementation



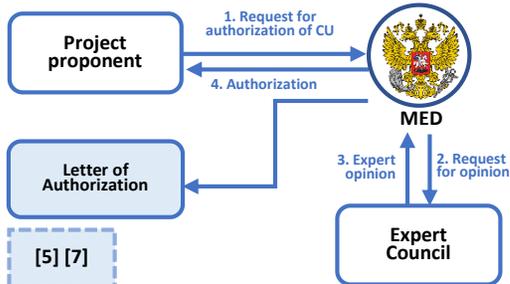
[6]

7. Verification of project implementation outcomes



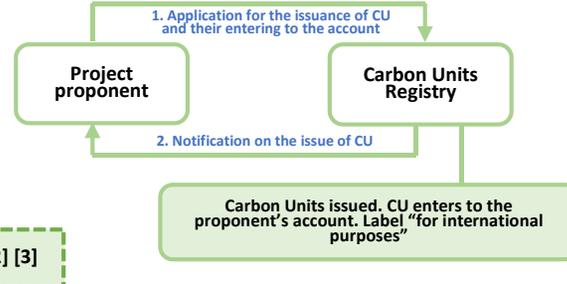
[2] [4]

8. Authorization of carbon units



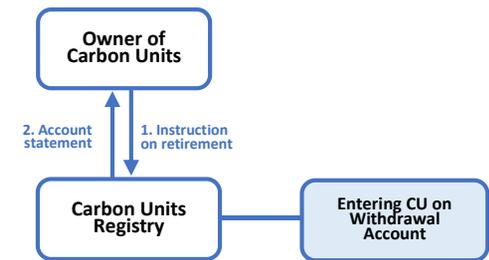
[5] [7]

9. Issuance of carbon units



[2] [3]

10. Retirement



[2] [3]

[1] Federal Law No. 162-FZ of 29.06.2015 "On Standardization in the Russian Federation"

[2] Federal Law No. 296-FZ of 02.07.2021 "On Limitation of Greenhouse Gases Emissions"

[3] Resolution of the Government of the Russian Federation No. 790 of 30.04.2022 "On Adoption of the Rules for the Establishment and Operation of Carbon Units Registry, as well as for Conducting Transactions with Carbon Units in Registry of Carbon Units"

[4] Resolution of the Government of the Russian Federation No. 455 of 24.03.2022 "On Adoption of the Rules for Verifying the Outcomes of Climate Project Implementation"

[5] Resolution of the Government of the Russian Federation No. 234 of 5 March 2026 "On Adoption of Additional Conditions for Project's Registration in Carbon Units Registry and Issuance of Carbon Units Generated from Climate Project Implementation for the Purposes of International Cooperation by the Russian Federation in the Area of Limitation of Greenhouse Gases Emissions"

[6] Order of the Ministry of Economic Development of the Russian Federation No. 248 of 11.05.2022 "On Adoption of the Criteria and Procedures for Qualifying Projects as Climate Projects, as well as the Template and Procedures for Submitting a Report on Implementation of Climate Project"

[7] Order of the Ministry of Economic Development of the Russian Federation No. 148 of 27.02.2026 "On Adoption of the Provision on the Expert Council in the area of Limitation of GHG Emissions"

Abbreviations

- 1. MED - Ministry of Economic Development of the Russian Federation
- 2. CU - Carbon Units

Questionnaire

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

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

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

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

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

Criterion: Legal nature and transfer of units

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

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

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

Article 2 of the [Federal Law No 296-FZ of 2 July 2021 “On Limitation of Greenhouse Gases Emissions”](#) (hereinafter referred to as the [Federal Law No. 296-FZ](#)) defines “carbon unit” as verified outcome of climate project implementation that is measured in mass of greenhouse gases equivalent to 1 metric ton of carbon

dioxide. The Article also defines “the owner of carbon units” as legal entity, natural person or individual entrepreneur who possesses carbon units.

(a) Attributes of a unit

The Resolution of the Government of the Russian Federation No. 790 of 30 April 2022 “On Adoption of Rules for Establishment and Maintenance of Carbon Units Registry, as well as for Conducting Transactions with Carbon Units in Carbon Unit Registry” (hereinafter referred to as Resolution No. 790) underlines and ensures attributes of a unit. Paragraph 18 of the Resolution No. 790 specifies that the account in the Registry contains, *inter alia*:

- (1) the information on the accountholder (including its name, address, state registration number, taxpayer identification number, sector of economic activity),
- (2) information on carbon units generated from climate project implementation (amount of carbon units and date of their entering to the account, individual number of climate project, date and details of climate project implementation report, name and unique record on accreditation in the registry of accredited entities, number and date of verification report),
- (3) information on all transactions related to transfer of carbon units (date of transaction, number of carbon units, debiting account, crediting account, details of the contract for transaction),
- (4) information on transactions related to retirement of carbon units (date of transaction, details of the accountholder instruction, etc.).

Attribution of carbon units is further elaborated in paragraphs of the Resolution No. 790 related to carbon unit transaction processes (paragraphs 57-60 and 65-66).

(c) Property aspects of a unit

Articles 2, 9, 10 and 11 of the Federal Law No. 296-FZ determines property aspects of carbon units throughout their life-cycle in Carbon Units Registry:

- The first owner of carbon units is a project proponent, who implements the climate project. Carbon units are entered to the account of project proponent upon their issuance (paragraph 6 of Article 9 and paragraph 7 of Article 10 of the Federal Law No. 296-FZ).
- Any transactions with carbon units held on the account of accountholder, including the transfer of carbon units to other entities, are conducted only in accordance with the signed written instruction from the accountholder. All transactions are recorded in Carbon Units Registry (paragraphs 6, 8 and 10 of Article 10 and paragraph 2 of Article 11 of the Federal Law No. 296-FZ).
- The retirement of carbon units is also conducted on the basis of the signed written instruction from the accountholder. Retiring carbon units are debited from the account of accountholder and credited to the Withdrawal Account, which is single for the whole Carbon Units Registry (paragraphs 15, 19 of Article 2, paragraph 10 of Article 10, and paragraph 3 of Article 11 of the Federal Law No. 296-FZ).
- The owner’s right of possession of carbon units is ensured by the records in Carbon Units Registry and confirmed by account statements issued by the operator of the Registry (paragraphs 7 and 8 of Article 10 and paragraph 2 of Article 11 of the Federal Law No. 296-FZ). Paragraph 68 of the Resolution No. 790 reiterates that the accountholder’s rights on carbon units are ensured and confirmed by the account statements issued by the operator of the Registry.

(b) and (d) Public disclosure

The procedures are published on official government website dedicated to publication of legal acts:

www.pravo.gov.ru . For greater convenience of project proponents, accountholders, owners of carbon units, and any other interested parties, all procedures and processes are published on the website of Carbon Unit Registry: <https://carbonreg.ru/en/info/> .

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):

(a) Administration of the Programme

The Ministry of Economic Development of the Russian Federation is responsible for overall administration of the Programme.

The authority and functions of the Ministry of Economic Development of the Russian Federation are established by *the Resolution of the Government of the Russian Federation No. 437 of 5 June 2008 "On the Ministry of Economic Development of the Russian Federation"* (hereinafter referred to as the Resolution No. 437) and ensured by *the Federal Law No. 296-FZ of 2 July 2021 "On Limitation of Greenhouse Gases Emissions"* (Article 4, paragraph 2).

According to paragraph 1, subparagraphs 19 and 24, of the Resolution No. 437 the Ministry of Economic Development of the Russian Federation (1) exercises state governance in the area of limiting greenhouse gases emissions, and (2) is the national coordinator for the United Nations Framework Convention on Climate Change (UNFCCC), the Kyoto Protocol to the UNFCCC and the Paris Agreement. The Ministry also exercises overall supervision over the implementation of the Strategy for social-economic development of the Russian Federation with low level of greenhouse gases emissions for the period up to 2050 adopted by *the Directive of the Government of the Russian Federation No. 3052-r of 29 October 2021*. In addition, the Ministry regulates the functioning of the national accreditation system.

Among other things, the Ministry of Economic Development of the Russian Federation is responsible for developing strategic and regulatory legal acts in specified areas, including regulating all elements of the Programme. The Ministry determines:

- the criteria for climate projects, as well as procedures for their conformity assessment (validation of climate projects and verification of climate projects implementation outcomes),
- the criteria and procedures for accreditation in the national accreditation system,
- requirements for climate project methodologies (including centralized assurance of quality of these methodologies and relevant modifications of such methodologies),

- procedures for exercising the functions of Carbon Units Registry, and
- supervise the provision of services and compliance with the established procedures by Carbon Units Registry.

To ensure broad participation of the professional and scientific community in the functioning of the Programme, the Ministry of Economic Development of the Russian Federation has established an Expert Council, which assists the Ministry in assessing methodologies, climate projects, and carbon units seeking authorization by the designated national authority and/or potential labeling as “for international cooperation purposes” (which includes CORSIA) (*the Order of the Ministry of Economic Development of the Russian Federation No. 148 of 27 February 2026 “On Adoption of the Provision on the Expert Council in the area of Limitation of Greenhouse Gases Emissions”*).

The Directive of the Government of the Russian Federation No 367-r of 1 March 2022 has authorized the JSC “Kontur” to be an operator (administrator) of Carbon Units Registry with *the Directive of the Government of the Russian Federation No 2349-r of 19 August 2022* (paragraph 3) authorizing the Ministry of Economic Development of the Russian Federation to act as a concession grantor for the concession agreement with JSC “Kontur” on the functioning of Carbon Units Registry.

Conformity assessment services (climate project validation and verification of climate project implementation outcomes) are provided by independent and competent entities (bodies) accredited in the national accreditation system. The Federal Service for Accreditation (RusAccreditation), which is subordinated to the Ministry of Economic Development of the Russian Federation, is a government agency authorized to perform accreditation of validation and verification bodies (*the Resolution of the Government of the Russian Federation No. 845 of 17 October 2011 “On Federal Service for Accreditation”*) in accordance with criteria for accreditation and relevant procedures adopted by the Ministry.

Climate project methodologies are developed in accordance with the requirements established by the Ministry of Economic Development of the Russian Federation and transparent procedures of the national standardization system. The methodologies are approved by the Ministry, and then adopted by the Federal Agency on Technical Regulating and Metrology (Rosstandart) as documents of the national standardization system (national standards, preliminary standards, etc.). Rosstandart is a government agency authorized to adopt national standards and other documents of national standardization system (*the Resolution of the Government of the Russian Federation No. 294 of 17 June 2004 “On Federal Agency on Technical Regulating and Metrology”*).

Note: Reference to legal acts regulating the aforementioned elements of the Programme is included in answers to relevant questions across the Application Form.

(b) Decision-making

Legal acts explicitly relevant for the implementation of the Programme are developed by the Ministry of Economic Development of the Russian Federation. Subsequently, such legal acts could be adopted by the Government of the Russian Federation or the Ministry of Economic Development of the Russian Federation depending on the level of authority relevant for the act in accordance to the legislation of the Russian Federation.

Decisions on assessment, approval or authorization of particular methodologies, climate projects and carbon units are made by the Ministry of Economic Development of the Russian Federation according to the established procedures. Transactions of issuance, transfer and retirement (cancellation) of carbon units are performed by the Carbon Units Registry according to the relevant procedures. The Federal Service for Accreditation makes decisions on accreditation of validation and verification bodies according to the established procedures.

All relevant procedures are further elaborated in answers to the questions below.

Public disclosure

- Information on administration of the Programme is available the website of the Ministry of Economic Development of the Russian Federation: https://www.economy.gov.ru/material/directions/investicionnaya_deyatelnost/obespechenie_r_azvitiya_ekonomiki_v_usloviyah_izmeneniya_klimata/klimaticheskaya_politika/
- Information relevant for the accreditation of validation and verification bodies is available at the website of the Federal Service for Accreditation: <https://fsa.gov.ru/about/> .
- Information relevant to the development and adoption of standards and methodologies is available at the website of the Federal Agency on Technical Regulating and Metrology: <https://www.rst.gov.ru/portal/gost//home/activity/performanceindicators> .
- Website of Carbon Units Registry (<https://carbonreg.ru/en/info/>) also contains the information regarding the architecture and legal acts covering the administration of the Programme.

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

N/A

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

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

Not applicable

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):

(a) Continuously governed for at least the last two years

The Programme started its functions in 2021 with *the Federal Law No. 296-FZ of 2 July 2021 “On Limitation*

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.

of Greenhouse Gases Emissions” entering into force.

In March 2022, legal acts were adopted for ensuring continuous governance of the Programme:

- The Ministry of Economic Development of the Russian Federation was given the mandate to conduct state governance over the policy on limitation of greenhouse gases emission by amending *the Resolution of the Government of the Russian Federation No. 437 of 5 June 2008 "On the Ministry of Economic Development of the Russian Federation"*
- JSC “Kontur” was authorized as an operator of the Carbon Units Registry *by the Directive of the Government of the Russian Federation No. 367-r of 1 March 2022*

In 2021 and 2022, all the main legal acts operationalizing the elements of the Programme were established:

- Rules for Establishment and Maintenance of Carbon Units Registry, as well as for Conducting Transactions with Carbon Units in Carbon Units Registry were adopted by the Resolution of the Government of the Russian Federation No. 790 of 30 April 2022
- Criteria and Procedures for Assigning Projects as Climate Projects, as well as a Template and Procedures for Submission of Report on Implementation of Climate Project were adopted by the Order of the Ministry of Economic Development of the Russian Federation No. 248 of 11 May 2022
- Rules for Verification of Climate Project Implementation Outcomes were adopted by the Resolution of the Government of the Russian Federation No. 455 of 24 March 2022
- Criteria for Accreditation and List of Documents Approving Compliance of the Applicant and Accredited Entity with Accreditation Criteria were adopted by the Order of the Ministry of Economic Development of the Russian Federation No. 707 of 26 October 2020
- National Standard of the Russian Federation GOST R ISO 14064-2-2021 “Greenhouse gases. Part 2. Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements” (entered into force on 1 January 2022)
- National Standard of the Russian Federation GOST R ISO 14064-3-2021 “Greenhouse gases. Part 3. Specification with guidance for the verification and validation of greenhouse gas statements” (entered into force on 1 January 2022)

(b) Continuously operational for at least the last two years

The first set of methodologies was adopted in 2023. Among them, for instance, were the following methodologies:

- Methodology for carbon offsetting projects for extraction of gas from oil fields, which would otherwise be flared or released into the atmosphere with its utilization for energy generation (PNST 899—2023)
- Methodology for carbon offsetting projects for reducing greenhouse gas emissions by using associated petroleum gas from oil wells as a feedstock instead of flaring (or dispersing) (PNST 900—2023)
- Methodology for carbon offsetting projects for conversion of industrial plants from coal/petroleum fuel to gaseous fuel (PNST 902—2023)
- Methodology for carbon offsetting projects for transition to energy-efficient technologies

and/or low-carbon fuels for buildings (small-scale projects) (PNST 903—2023)

Methodologies are publicly available at the website of the Carbon Units Registry:
https://carbonreg.ru/en/methodology/accepted_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 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) Plan for long-term administration of multi-decadal programme elements and (b)

The Programme being administered by the government agency and based on current legislation *in force* has no limits over the term of its functioning.

Multi-decadal operation of the Programme is ensured by the strategic documents of the Russian Federation:

- Climate Doctrine of the Russian Federation adopted by the *Decree of the President of the Russian Federation No. 812 of 26 October 2023*, which in paragraph 19 sets the target to reach carbon neutrality by 2060.
- Strategy for social-economic development of the Russian Federation with low level of greenhouse gases emissions for the period up to 2050 adopted by *the Directive of the Government of the Russian Federation No. 3052-r of 29 October 2021*

Multi-decadal administration of the Programme’s elements is ensured by, *inter alia*, the long-term concession agreement between the Ministry of Economic Development of the Russian Federation and JSC “Kontur” on functioning of Carbon Units Registry. According to *the Directive of the Government of the Russian Federation No. 2349-r of 19 August 2022* (paragraph 3 of the Main Terms of Concession Agreement), the duration of the concession agreement is 30 years from the date of its conclusion.

(b) Plan for possible responses to the dissolution of the programme in its current form

Not applicable due to the fact that the Programme is a government agency-administered programme (according to relevant clarification from TAB).

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

N/A

Criteria: Multiple (re: Conflicts of interest)

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

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

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

(a) and (b)

Administrators, management and staff of the Programme shall not have financial, commercial, property or fiduciary conflict of interests. For government officials (employees of the Ministry of Economic Development of the Russian Federation, Federal Service for Accreditation, Federal Agency on Technical Regulating and Metrology (Rosstandart)) prevention of conflict of interest is ensured by *the Federal Law No. 273-FZ of 25 December 2008 "On Combating Corruption"* (hereinafter referred to as the Federal Law No. 273-FZ) and *the Federal Law No. 79-FZ of 27 July 2004 "On Civil Service of the Russian Federation"* (hereinafter referred to as the Federal Law No. 79-FZ).

Definitions of conflict of interests and personal interest are described in Article 10 of the Federal Law No. 273-FZ. Detailed procedures for prevention and managing conflict of interests are contained in Article 11 of 273-FZ and Article 19 of the Federal Law No. 79-FZ. In particular, a government official shall take measures to prevent and inform the employer about the perceived or actual conflict of interests. For managing the conflict of interests, official position of the government official could be changed up to and including recusal and suspension and/or abandoning of benefits from such interests. Government official that failed to take measures to manage the conflict of interests could be dismissed.

Members of the Expert Council that is created to assist the Ministry of Economic Development of the Russian Federation in assessing methodologies, climate projects and carbon units requested to be labelled as "for international cooperation purposes" (which includes CORSIA) shall also ensure the absence of conflict of interests (*the Order of the Ministry of Economic Development of the Russian Federation No. 148 of 27 February 2026 "On Adoption of the Provision on the Expert Council in the area of Limitation of Greenhouse Gases Emissions"*, paragraphs 36-40). A member of Expert Council shall inform about the perceived or actual conflict of interests in written form. Such member is forbidden to vote on matters where he or she has conflict of interests. If such member failed to take measures to mitigate such conflict, he or she can be excluded from the Council membership.

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

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

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

A. 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)

The work of Carbon Units Registry’ operator is strictly regulated by legal acts. All procedures and steps for project proponents, accountholders, and the operator of Carbon Units Registry are clearly outlined in *the Resolution of the Government of the Russian Federation No. 790 of 30 April 2022 “On Adoption of Rules for Establishment and Maintenance of Carbon Units Registry, as well as for Conducting Transactions with Carbon Units in Carbon Units Registry”*. Strict adherence to the procedures ensures the impartial and solely technical work of the operator of Carbon Units Registry.

The operator of Carbon Units Registry, JSC “Kontur”, follows the Policy of Identification and Prevention of Conflict of Interests to avoid situations where personal interests may affect the conscientious and effective performance of official duties of operator’s employees, members of management bodies, or their affiliates, and may lead to the adverse consequences for the operator, its clients (users of Carbon Units Registry), and business partners. The operator thereby establishes a conflict of interests’ management system. Section 4 of the Policy outlines the procedures of notification on perceived or actual conflict of interests, managing such cases and performing the follow-up monitoring of measures taken to manage the conflict of interests. Operator’s staff is not allowed to use information received while performing its working responsibilities for its personal interests or in the interest of its affiliates. Persons violating the Policy’ requirements may be held liable in accordance with the legislation of the Russian Federation.

Moreover, JSC “Kontur”, the operator of Carbon Units Registry, does not have any own accounts in the Registry, thus ensuring that the company or its staff does not have corporate or personal interests in registered climate projects, and/or issued and circulated carbon units.

The abovementioned Policy is publicly available at the website of Carbon Units Registry: <https://carbonreg.ru/en/info/> (Section “Regulatory Acts/RLA on the Registry operator’ documents”).

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), (b), (c)

Independence of accredited third-party entities in GHG validation and verification (hereinafter referred to as greenhouse gases validation and verification bodies, or GHG VVBs) is cumulatively ensured by the following:

- GHG VVBs shall be accredited in accordance with the requirements, including on impartiality, of the national standard GOST R ISO 14065-2022 “General principles and requirements for bodies validating and verifying environmental information”, which is identical to ISO 14065:2020. This requirement is stipulated in paragraph 31 of the Section “Criteria for Accreditation of GHG VVBs” of the Order of the Ministry of Economic Development of the Russian Federation No. 707 of 26 October 2020 “On Adoption of Criteria for Accreditation and List of Documents Approving Compliance of the Applicant and Accredited Entity with Accreditation Criteria” (hereinafter referred to as the Order No. 707).
- Compliance with the national standard GOST R ISO 14065-2022 is mandatory for GHG VVBs in accordance with the legislation of the Russian Federation (Article 13, paragraph 6, of the Federal Law No. 412-FZ of 28 December 2013 “On Accreditation in National System of Accreditation”).
- In order to comply with accreditation requirements GHG VVBs shall have quality management system (subparagraph 35.1 of the Section “Documents and Information Confirming Compliance of GHG VVB with Accreditation Criteria” of the Order No. 707). Such quality management system shall demonstrate the compliance with the requirements of GOST R ISO 14065-2022, including requirements on impartiality.
- GHG VVBs shall not affiliate with climate project proponents for which they perform validation activities. This requirement is ensured by Annex 2, paragraph 3, of the Order of the Ministry of Economic Development of the Russian Federation No. 248 of 11 May 2022.
- GHG VVBs shall not affiliate with climate project proponents for which they verify the outcomes of climate project implementation. It is ensured by paragraph 3 of Resolution of the Government of the Russian Federation No. 455 of 24 March 2022 “On Adoption of Rules for Verification of Climate Project Implementation Outcomes”.

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? (Paragraph 2.8)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the procedures referred to above:

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

was completed):

Programme's procedures

All Programme's procedures and rules, including in the form of laws, decrees, resolutions, and orders, are integral part of national legislation. They shall be publicly available for all national and international entities and persons, which is enshrined in the *Constitution of the Russian Federation* (Article 15, paragraph 3) and *the Decree of the President of the Russian Federation No. 763 of 23 May 1996*. These procedures are published on official government website dedicated to publication of legal acts: www.pravo.gov.ru.

For greater convenience of project proponents, accountholders, owners of carbon units, and any other interested parties, all procedures and processes are published on the website of Carbon Unit Registry: <https://carbonreg.ru/en/info/> .

All relevant procedures and processes are also published on official websites of the Programme:

- the Ministry of Economic Development of the Russian Federation: https://www.economy.gov.ru/material/directions/investicionnaya_deyatelnost/obespechenie_razvitiya_ekonomiki_v_usloviyah_izmeneniya_klimata/klimaticheskaya_politika/
- Federal Service for Accreditation <https://fsa.gov.ru/documents/>
- The Federal Agency on Technical Regulating and Metrology <https://www.rst.gov.ru/portal/gost//home/activity/documents> .

Information on climate projects and carbon units

Information on climate projects and carbon units is available at the webpage of the Carbon Units Registry: <https://carbonreg.ru/en/registry-infos/> .

According to paragraph 37 of the Resolution No. 790, the operator of Carbon Units Registry shall make publicly available on its website the information on climate projects such as name and number of the project, status, type of the project, sector, implementation and crediting periods, location, baseline and project scenario, methodology, information on validation and verification reports, GHG VVBs details, estimated amount of emission reductions or removals, estimated and/or issued carbon units, as well as the information on retired carbon units (name of accountholder, date of transaction, number and quantity of retired carbon units, the purpose of retirement (e.g. for international cooperation purposes)).

For climate projects that will be labelled as “for international cooperation purposes” (which includes CORSIA), the operator of Carbon Units Registry has the authority and capability to identify on its website the letter of authorization and special elements, including contribution to sustainable development and national development goals, as well as the absence of negative environmental or social effects. After the decision of the ICAO Council finding the Programme eligible to issue CORSIA Eligible Emissions Units for the 2027-2029 compliance period, Carbon Units Registry will label retiring carbon units in accordance with the scope of that decision specified in the ICAO Document “CORSIA Eligible Emissions Units”. In other words, specific reference to CORSIA and CORSIA compliance period(s) in the Registry can be made after confirming the Programme's eligibility. The authority and ability of the operator of Carbon Units Registry to conduct and trace such labelling is provided in paragraphs 37, 43, 47, 48¹ and 60 of the Resolution No. 790.

Information on Methodologies

All methodologies are available to all interested parties at the website of Carbon Units Registry: https://carbonreg.ru/en/methodology/accepted_methodologies/.

On the website of Carbon Units Registry, there are separate sections for methodologies intended for CORSIA compliance and other methodologies. Methodologies intended for CORSIA compliance are available here:

https://carbonreg.ru/en/methodology/international_standard/ .

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

Currently, the Programme is developing a detailed procedure related to registration of climate projects with potential risk of reversal of GHG emission reductions or increase in removals. The Programme intends to include the requirement for the operator of Carbon Units Registry to publish on its website the following information related to projects with risk of reversal (in addition to information mentioned above): potential risk of reversal, reversal event and relevant report, and measures taken to mitigate the reversal.

The relevant draft resolution of the Government of the Russian Federation has concluded the procedure of public consultations. As part of this procedure the draft text of the resolution on climate projects with risk of reversal was published on official website of the Federal Portal on Draft Legal Acts: <http://regulation.gov.ru/projects/165475>.

The Programme intends to adopt relevant legal act in 2026.

For more information, see **answers to Part 4 Q1 – Q8**.

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

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

In addition to public consultation procedures described in **answer to Part 1 Q11**, the national standard of the Russian Federation GOST R 72555-2026 “System of Standards for Implementing Climate Projects. METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Guidelines for the Development of Climate Project Methodologies” adopted by *the Order of the Federal Agency on Technical Regulating and Metrology (Rosstandart) No. 173-st of 27 February 2026* (hereinafter referred to as GOST R 72555-2026) further elaborates that methodology intended for CORSIA compliance should have provisions on minimization of negative social and environmental effects of the project implementation (Section 11 of GOST R 72555-2026).

According to Section 11.1 of GOST R 72555-2026, methodology should provide for the assessment of all parameters specified in “Social Sphere Category”, including the parameter of conducting local stakeholder consultations (Table “Г.2” (*Cyrillic*) “Social Sphere Category” of Annex “Г” (*Cyrillic*) of GOST R 72555-2026). Local stakeholder consultations need to cover interested persons and entities within the project geographical boundaries and within a range of 20 km from such boundaries. According to this parameter, there should be a settlement mechanism to settle any issues with interested parties throughout the project implementation.

This requirement contained in GOST R 72555-2026 is publicly available at the website of Carbon Units Registry: https://carbonreg.ru/en/methodology/international_standard/ .

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) – (c)

The Programme discloses its public comments provisions and requirements in legal acts relevant to each particular element of the Programme.

Methodologies

Public availability of the Programme’s process for developing methodologies is ensured by paragraphs 1-8 and 20 of Article 24 of the Federal Law No. 162-FZ of 29 June 2015 “On Standardization in the Russian Federation” (see also the answer to Part 3 Q2) with paragraph 8 of Article 24 setting the principles of assessment of draft standards (including methodologies):

- ensuring public discussion of the draft national standard at all stages of its development;
- engaging stakeholders in the assessment of the draft national standard;
- ensuring a comprehensive assessment of the draft national standard;
- assessing comments on the draft national standard received from the beginning of its development until the final version is discussed.

The period for public comments for draft methodologies cannot be less than 60 days, which is stipulated in Article 24, paragraph 3, of the Federal Law No. 162-FZ.

A developer of the methodology shall take into account all the comments received and revise the draft methodology, if necessary (paragraph 3, Article 24 of the same Law). A developer shall provide all public comments it received and information on how those comments were taken into account when submitting the draft methodology to the Technical Committee of Rosstandart (paragraph 6, Article 24). The Technical Committee shall assess the draft methodology, among other things, on how and to what extent public comments were taken into account (paragraph 7 of the same Article).

Projects seeking registration

Project proponents intending to receive label “for international cooperation purposes” (which includes CORSIA) shall conduct public consultations with interested entities and persons, who might be affected by project implementation, prior to request for authorization and registration. They shall submit to the Ministry of Economic Development of the Russian Federation a summary report on public consultations that includes all comments received, information on how they were taken into account, and period of consultations. The detailed procedure and requirements are set in the Resolution of the Government of the Russian Federation No. 234 of 5 March 2026

“On Adoption of Additional Conditions for Project’s Registration in Carbon Units Registry and Issuance of Carbon Units Generated from Climate Project Implementation for the Purposes of International Cooperation by the Russian Federation in the Area of Limitation of Greenhouse Gases Emissions” (paragraphs 6, 7 and 8).

Operational activities

Stakeholder consultations on the project can be conducted prior to validation and verification procedure. According to the template for climate project implementation report (Annex 4 of the Order No. 248), the outcomes of such consultations, if any, are included in the information submitted to the GHG VVBs and reflected in their reports. The consultations can be conducted via the publication of the information about the project in the Internet.

The interested entities and persons can address their issues and comments to the Ministry of Economic Development of the Russian Federation as the operational management body of the Programme. The comments can be submitted through the public communications procedure set up in *the Federal Law No. 59-FZ of 2 May 2006 “On Procedure for Consideration of Communications from Citizens of the Russian Federation”*. A communication can be sent by email or by post, has to include a specific question or issue related to the operation of the Programme. The Ministry has to respond to the communication in written form within a month.

Additions or revisions to the Programme’s procedures or rulesets

Public consultations on additions or revisions to the Programme’s procedures are held in line with the general process for development of legal acts (the Resolution of the Government of the Russian Federation No. 1318 of 17 December 2012 *“On the Process of Assessment by the Federal Executive Bodies of Regulatory Impact of Legal Acts Projects and Project of Decisions of Eurasian Economic Commission, as well as on Amendments to Certain Acts of the Government of the Russian Federation”*). Paragraphs 16-24 of the Resolution No. 1318 describes the procedure for public consultations.

The period for public consultations cannot be less than 5-20 days depending on level of impact of draft legal act (paragraph 18 of the Resolution No. 1318). All public comments received shall be documented and taken into account (paragraph 20 of the Resolution No. 1318). The draft legal act should be revised to address public comments received, if any (paragraph 21 of the Resolution No. 1318).

**Note: General methodology for conducting public consultations in the Russian Federation was developed by the Ministry of Economic Development of the Russian Federation and adopted by the Order No. 454 of 7 July 2015.*

Public disclosure

The procedures are published on official government website dedicated to publication of legal acts: www.pravo.gov.ru . For greater convenience of project proponents, accountholders, owners of carbon units, and any other interested parties, all procedures and processes are published on the website of Carbon Unit Registry: <https://carbonreg.ru/en/info/> .

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

The Programme is developing a Template for Verification Report, which also will have a section on reporting on any public consultations held during the project implementation. The estimated timeframe for adopting the relevant draft legal act is June 2026; the date of entering it into force will be 1 September 2026.

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):

Safeguards to address environmental and social risks

Any climate project in the Russian Federation shall comply with national legislation as well as the legislation of the region of the Russian Federation where the project is situated. This Programme’s requirement is set out in the Order No. 248, Annex 1, paragraph (a), and applies, among other things, to environmental and social legislation.

Illustrative list of national legislation providing environmental and social safeguards:

- Environmental risks are safeguarded by *the Federal Law No. 7-FZ of 10 January 2002 “On Protection of the Environment”* (hereinafter referred to as *Federal Law No. 7-FZ*), which ensures that economic, industrial and project activity does no net harm to the environment and human right to sound environment (Articles 3, 4.2, 11, 12, 13, 32-34, etc.).
- Article 22 of *the Federal Law No. 52-FZ of 24 April 1995 “On Wildlife”* ensures that when designing, developing or constructing facilities there should be measures taken by the proponent to preserve the natural habitats.
- Projects covering aquatic areas shall take measures to preserve such areas and aquatic living resources, as well as flora and fauna (*the Federal Law No. 74-FZ of 3 June 2006 “Water Code of the Russian Federation”*, Article 42).
- All workers are protected by the Labour Code of the Russian Federation (*the Federal Law No. 197-FZ of 30 December 2001*), which safeguards the rights and freedoms of employers and employees, including decent salary, safe working conditions, non-discrimination, paid vacation, maternity leave, etc.
- Indigenous Peoples are protected by Article 8 of *the Federal Law No. 82-FZ of 30 April 1999 “On Guarantees for Rights of Indigenous Peoples of the Russian Federation”*: the rights to use traditional homelands for traditional activities, participate in environmental monitoring over industrial and project activities conducted on the territories of traditional homelands, receive compensation for harm to traditional homelands.
- Article 13 of the Federal Law No. 7-FZ ensures that the decision on activity which may pose harm to the environment is made taking into account the opinion of population. Citizens, public associations and non-governmental organizations can appeal to the government with cases demonstrating negative environmental effects from economic activity (Articles 11-12 of the Federal Law No. 7-FZ).
- Stakeholder engagement is described in **answers to Part 1 Q9-11.**

Project proponents shall comply with the abovementioned and other legislation requirements.

GHG VVBs assess and confirms that climate project complies with all the requirements set out in Annex 1 of the Order No. 248, including the criteria on non-violation of national legislation (Annex 2 of the Order No. 248, paragraph 2).

The national standard of the Russian Federation GOST R 72555-2026 “System of Standards for Implementing Climate Projects. METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Guidelines for the Development of Climate Project Methodologies” adopted by *the Order of the Federal Agency on Technical Regulating and Metrology (Rosstandart) No. 173-st of 27 February 2026* (hereinafter referred to as GOST R 72555-2026), Section 11, further elaborates that methodologies intended for CORSIA compliance should contain a section related to demonstration of absence of negative environmental and social effects, recommendations on measures that could be taken by the project proponent to mitigate those effects, as well as relevant parameters and indicators, their monitoring and verification. Thus, GOST R 72555-2026 and specific methodologies using this standard help the project proponent to structure its coverage, possible indicators and measures related to safeguards.

Public disclosure

The relevant provisions, being part of national legislation, are publicly available, including on official government website dedicated to publication of legal acts: www.pravo.gov.ru .

For greater convenience of project proponents, accountholders, owners of carbon units, and any other interested parties, all procedures and processes are published on the website of Carbon Unit Registry: <https://carbonreg.ru/en/info/> . Methodologies intended for CORSIA compliance are available here: https://carbonreg.ru/en/methodology/international_standard/ .

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

N/A

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

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

According to GOST R 72555-2026 (Section 11), methodologies should include in draft methodology parameters and indicators reflecting environmental and social safeguards that correspond with current relevant legislation of the Russian Federation and provide the list of recommendations on how to follow those indicators (**see answer to Part 1 Q12**). GOST R 72555-2026 specifies in Annex “Г” (*Cyrillic*) a list of such parameters and indicators (protected species and their habitats, protection of water ecosystems and living resources, air pollutants, water consumption, water quality, wastewater treatment, noise levels, waste disposal, soil degradation, labour safety, non-discrimination, forced labour, property rights, stakeholder consultations, rights of Indigenous Peoples, social safeguards for local residents, etc.). All aforementioned indicators correspond to the relevant legislation of the Russian Federation, including the Labour Code, the Water Code, the Federal Law No. 7-FZ of 10 January 2002 “On Protection of the Environment”, etc. (illustrative list is provided in **answer to Part 1 Q12**).

The Ministry of Economic Development of the Russian Federation assesses the draft methodology with the help of the Expert Council and approves it before the adoption by Rosstandart (**see answer to Part 3 Q2**), thus ensuring the draft methodology complies with the established requirements, including criteria for CORSIA, which incorporates criteria on safeguards and “do no net harm”.

The project proponent has to identify the relevant indicators at the stage of project development, monitor their impacts throughout the crediting period and implement measures to safeguard against the negative impacts in line with specific methodology intended for CORSIA compliance (Sections 11.2 – 11.4 of GOST R 72555-2026).

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

Q14. Does the programme have in place... (Paragraph 3.8)	
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)

See answers to Part 1 Q12 and Q13.

Foundational documents of the Programme (the Order No. 248, GOST R 72555-2026 and relevant national environmental and social legislation) ensure proper implementation and enforcement of environmental and social safeguards. Any violations of legal acts could be resolved by the judicial system in courts. The Labour Code and the Federal Law No. 7-FZ provide for rights and opportunities for citizens, public and non-governmental organizations to appeal about any action or activity that led to violation of labour legislation or pose harm to the environment.

Monitoring process is ensured by GOST R 72555-2026 (Section 11) and relevant methodologies intended for CORSIA compliance.

GHG VVBs are responsible for assessment of project’s consistency with Programme’s requirements, including for environmental and social safeguards (Order No. 248, Annex 2, paragraphs 2 and 7(д(1)) (Cyrillic)).

In addition, the Ministry of Economic Development of the Russian Federation assesses projects seeking for authorization and registration for international cooperation purposes (including CORSIA) on their consistency with the methodologies’ requirements (paragraph 10(a) (Cyrillic) of the Resolution of the Government of the Russian Federation No. 234 of 5 March 2026 “On Adoption of Additional Conditions for Project’s Registration in Carbon Units Registry and Issuance of Carbon Units Generated from Climate Project Implementation for the Purposes of International Cooperation by the Russian Federation in the Area of Limitation of Greenhouse Gases Emissions”). As was specified in **answer to Part 1 Q12 and Q13**, the methodologies intending for CORSIA compliance should include provisions on social and environmental issues.

(b) Public disclosure

The relevant provisions, being part of national legislation, are publicly available, including on official government website dedicated to publication of legal acts: www.pravo.gov.ru.

For greater convenience of project proponents, accountholders, owners of carbon units, and any other interested parties, all procedures and processes are published on the website of Carbon Unit Registry: <https://carbonreg.ru/en/info/>.

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

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

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):
See answers to Part 1 Q12-Q14.

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

Criterion: Sustainable development criteria

Q16. Does the programme use sustainable development criteria? (<i>Paragraph 2.10</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

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

Methodologies intended for CORSIA compliance should have provisions for project proponents to demonstrate that climate projects contribute to the achievement of sustainable development goals and national development goals of the Russian Federation. This requirement is set out in Section 12 of the national standard of the Russian Federation GOST R 72555-2026 “System of Standards for Implementing Climate Projects. METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Guidelines for the Development of Climate Project Methodologies” adopted by the Order of the Federal Agency on Technical Regulating and Metrology (Rosstandart) No. 173-st of 27 February 2026 (hereinafter referred to as GOST R 72555-2026) and relevant Annexes (“Д” (*Cyrillic*) and “E” (*Cyrillic*) of GOST R 72555-2026), which contain guidelines on reporting, applicable goals, relevant qualitative parameters and illustrative quantitative indicators to monitor the achievement of such goals.

The tool described in Section 12 of GOST R 72555-2026 requires the project proponent to identify (together with SDG 13) at least three Sustainable Development Goals and at least two national development goals, choose indicators to monitor the contribution, assess the indicators prior to project implementation, monitor and

report on the indicator throughout the crediting period. The information about estimated and factual project’s contribution to the achievement of the applicable goals should be validated and verified by GHG VVBs in accordance with paragraph 2.1 of Article 9 of the *Federal Law No. 296-FZ of 2 July 2021 “On Limitation of Greenhouse Gases Emissions”*.

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

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

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

National development goals are set in the *Decree of the President of the Russian Federation No. 309 of 7 May 2024 “On National Development Goals of the Russian Federation for the Period till 2030 and for the Future until 2036”*.

Annex “Д” (*Cyrillic*) of GOST R 72555-2026 provides for a list of national development goals that could be relevant for climate projects, qualitative parameters (i.e. targets for goals), and illustrative quantitative indicators with suggested methods for their calculation.

The list includes, *inter alia*:

- Income growth and poverty reduction (quantitative indicator – the amount of salary of climate project workers, etc.)
- Increase of life expectancy (quantitative indicators – air quality near project facility; proportion of air pollutants cleared; soil condition, etc.)
- Promotion of education, volunteering, personal growth (quantitative indicators – number of volunteers; number of workers finished advanced training programs, etc.)
- Improvement of utility infrastructure and transportation (quantitative indicators – energy intensity of products; number of replaced vehicles; emissions from motor vehicles; mass of municipal solid waste; green areas, etc.)

Annex “E” (*Cyrillic*) of GOST R 72555-2026 includes the list of sustainable development goals, illustrative relevant quantitative indicators with methodical guidelines. For instance, there are such indicators as the use of pesticides and fertilizers, air and water quality, percentage of women involved in climate project implementation, etc.

If illustrative indicators are inapplicable to a particular project, the project proponent can choose and justify their own indicators given that such indicators are quantitative, measurable and verifiable.

GOST R 72555-2026 containing the illustrative lists of sustainable development and national development goals is publicly available at the website of Carbon Units Registry: https://carbonreg.ru/en/methodology/international_standard/.

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

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

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

Paragraph 10(a) (*Cyrillic*) of the Resolution of the Government of the Russian Federation No. 234 of 5 March 2026 “On Adoption of Additional Conditions for Project’s Registration in Carbon Units Registry and Issuance of Carbon Units Generated from Climate Project Implementation for the Purposes of International Cooperation by the Russian Federation in the Area of Limitation of Greenhouse Gases Emissions” (hereinafter referred to as the Resolution No. 234) clearly specifies that the Ministry of Economic Development of the Russian Federation authorizes projects seeking to be registered as “climate project for international cooperation purposes” (which includes CORSIA), only in case if it complies with methodologies classified as “METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES”. Accordingly, GOST R 72555-2026 (Section 12) underlines that such methodologies should contain sustainable development criteria and relevant parameters and indicators for their monitoring, reporting and verification.

Paragraphs 14, 15 and 17 of the Resolution No. 234 further specify that only carbon units generated from climate projects labelled “for international cooperation purposes” can be authorized for international cooperation purposes (which includes CORSIA), and labelled accordingly (paragraph 48¹ of the Resolution of the Government of the Russian Federation No. 790 of 30 April 2022 “On Adoption of Rules for Establishment and Maintenance of Carbon Units Registry, as well as for Conducting Transactions with Carbon Units in Carbon Units Registry” (hereinafter referred to as the Resolution No. 790)).

According to paragraph 37 of the Resolution No. 790, the operator of Carbon Units Registry publishes on its website the information on climate projects, including on its contribution to sustainable development and national development goals, as well as the absence of negative environmental or social effects (paragraphs 17(τ) (*Cyrillic*) and 17(γ) (*Cyrillic*) of the Resolution No. 790), if such information is required by the methodology (i.e. such information will be published for climate projects developed in accordance with methodologies intended for CORSIA compliance).

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

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

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

See the answer to Part 1 Q16.

The requirements related to sustainable development criteria, including on monitoring and reporting, are disclosed in Section 12 of GOST R 72555-2026, which is publicly available at the website of Carbon Units Registry https://carbonreg.ru/en/methodology/international_standard/.

Estimated and factual contribution to achieving sustainable development and national development goals is validated and verified by GHG VVBs in order to ensure compliance with sustainable development criteria (Sections 12.1.2.1 and 12.1.3.1 of GOST R 72555-2026).

Paragraph 1 of Annex 3 “Procedure for Submission of a Report on Climate Project Implementation” of the Order No. 248 specifies that a report on climate project implementation outcomes prepared by the project proponent, which includes information on contribution to sustainable development and national development goals, shall be verified by GHG VVB. Information on the report on climate project implementation, verification report and verification opinion (statement) (paragraph 17(n) *(Cyrillic)* of the Resolution No. 790) are published by the operator of Carbon Units Registry on its website in accordance with paragraph 37 of the Resolution No. 790.

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

N/A

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

Criterion: Are quantified, monitored, reported, and verified

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

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

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

(a) Carbon units are based on accurate measurements and valid quantification methods/protocols

The Programme ensures accurate and robust measurements and quantification methods for calculating climate project implementation outcomes (mitigation outcomes). Relevant requirements are contained in Annex 2 “Procedures for Assigning Projects Implemented by Legal Entities, Natural Persons or Individual Entrepreneurs as Climate Projects” of the Order of the Ministry of Economic Development of the Russian Federation No. 248 of 11 May 2022 (hereinafter referred to as the Order No. 248).

In particular, project participant shall provide to GHG VVB description and justification for quantification of emission reductions or removals in baseline scenario and project scenario as well as methods (methodologies) and quantitative estimation model used, which should be provided in traceable and reproducible manner (paragraph 7(б) *(Cyrillic)* of the Annex 2 to the Order No. 248). In accordance with paragraphs 1 and 15 of the same Annex, GHG VVB assesses and includes in its validation report the information related to the methodologies, methods and estimation model used for emission reductions or removals calculations.

One of the main criteria for climate projects is to be implemented in accordance with documents of national system of standardization. This requirement is set out in paragraph (a) of Annex 1 “Criteria for Assigning Projects Implemented by Legal Entities, Natural Persons or Individual Entrepreneurs as Climate Projects” of the Order No. 248. In terms of GHG measurements and calculation methods project participants should follow:

- National Standard of the Russian Federation GOST R ISO 14064-2-2021 “Greenhouse gases. Part 2. Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements”, which is identical to ISO 14064-2:2019
- National Standard of the Russian Federation GOST R ISO 14064-3-2021 “Greenhouse gases. Part 3. Specification with guidance for the verification and validation of greenhouse gas statements”, which is identical to ISO 14064-3:2019
- National Standard of the Russian Federation GOST R ISO 14065-2022 “General principles and requirements for bodies validating and verifying environmental information”, which is identical to ISO 14065:2020

Chapter 6 of the national standard of the Russian Federation GOST R 72555-2026 “System of Standards for Implementing Climate Projects. METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Guidelines for the Development of Climate Project Methodologies” adopted by the Order of the Federal Agency on Technical Regulating and Metrology (Rosstandart) No. 173-st of 27 February 2026 (hereinafter referred to as GOST R 72555-2026) (and Section 6.3 in particular) further elaborates in details methods for quantitative calculations and measurements, including the assurances of conservativeness, that methodology developers could use when developing new methodologies intended for CORSIA compliance. Section 9 of GOST R 72555-2026 describes that methodology should include uncertainty factor in its quantification methods.

(b) emissions reductions are measured, calculated and reported in a transparent manner

See answer to Part 2 Q1(a).

Project proponent shall submit to GHG VVB, among other things, information related to the calculation methodologies, methods and estimation model used for emission reductions or removals calculations (paragraph 7(б) *(Cyrillic)* of Annex 2 of the Order No. 248). GHG VVB prepares validation report that shall include information on these methods and models, as well as amount of emission reductions or removals in baseline and project scenario (paragraphs 15 and 16 of Annex 2 of the Order No. 248).

Project proponent shall include in climate project implementation report the information on calculation methods, amount of emissions in baseline scenario, estimated quantitative assessment of emission reductions or removals, amount of factual emission reductions or removals (Annex 4 “Template for the Report on Climate Project Implementation” of the Order No. 248). GHG VVB assesses this information and includes the results of

verification of this information in its verification report (paragraph 2 of the Rules for Verification of Climate Project Implementation Outcomes adopted by the Resolution of the Government of the Russian Federation No. 455 of 24 March 2022 (hereinafter referred to as the Resolution No. 455)).

(c) monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at specified intervals throughout the duration of the crediting period

Project proponent shall have monitoring plan for data gathering on emission reductions or removals (paragraph 7(д) (Cyrillic) of Annex 2 of the Order No. 248). This monitoring plan shall include list of indicators, data collection methods, measurement instruments, as well as frequency of data collection. As is specified in answers above, GHG VVBs validates and verifies information provided by the project proponent.

Section 13.4 of GOST R 72555-2026 further elaborates the standard for robust monitoring practices that should be applied by the methodologies, specify the parameters and indicators monitored, the monitoring methods applied and monitoring frequency.

Monitoring indicators and parameters should be sufficient for:

- quantifying GHG emissions and/or GHG removals for the baseline or confirming their consistency with the assessment during the project development phase
- quantifying actual GHG emissions and/or GHG removals within the project boundaries
- confirming the presence or absence of GHG leakage, and if present, quantifying it
- confirming the absence of GHG reversal or identifying reversal, if applicable
- confirming the absence of negative social and environmental effects from the project implementation
- confirming the project contribution to the sustainable development and national socio-economic development goals of the Russian Federation.

The methodologies set the requirements for monitoring and reporting specific for particular activity or project type. Frequency for monitoring of specific indicators varies from one activity to another.

(d) that mitigation is measured and verified by an accredited and independent third-party verification entity

Paragraph 3 of Annex 2 of the Order No. 248 specifies that GHG VVBs shall not affiliate with climate project proponents for which they perform validation activities.

According to paragraph 3 of the Resolution No. 455, GHG VVBs shall not affiliate with climate project proponents for which they verify the outcomes of climate project implementation.

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

Taking into account the experience gained during the functioning of the Programme in 2022-2025 and for greater convenience of Programme’ participants, the Programme plans to split the Order of the Ministry of Economic Development of the Russian Federation No. 248 of 11 May 2022 into three separate documents making each Annex as a separate Order of the Ministry:

- (1) Annex 1 will transform into a separate Order of the Ministry: Criteria for Conformity of Projects as Climate Projects (there are no plans for changing the text of criteria contained in current Annex 1 of the Order No. 248)
- (2) Annex 2 will transform into a separate Order of the Ministry: Procedures for Conformity Assessment of Projects as Climate Projects and a Template for a Report on Conformity Assessment

of Projects as Climate Projects (in addition to the text of current Annex 2 the Programme plans to add the Template for Validation Report (i.e. report on conformity assessment of projects as climate projects) and a Template for Validation Opinion (Statement), thereby replacing paragraph 16 of current Annex 2 of the Order No. 248)

(3) Annex 3 and Annex 4 will transform into a separate Order of the Ministry: Template and Procedures for Submission of a Report on Climate Project Implementation.

This streamlining is expected to be introduced from 1 September 2026.

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) and (b)

Accreditation of validators and verifiers is performed in accordance with Chapter 3 of *the Federal Law No. 412-FZ of 28 December 2013 “On Accreditation in National System of Accreditation”*. According to Article 13, paragraphs 5 and 6, of the Federal Law No. 412-FZ, accreditation criteria are based on international standards and may include references to national standards and international accreditation organizations.

Detailed procedures applicable to all accreditation bodies, including GHG VVBs, are set out in the Rules of Accreditation in National System of Accreditation adopted by *the Resolution of the Government of the Russian Federation No. 2050 of 26 November 2021* (hereinafter referred to as the Resolution No. 2050). In summary, the applicant shall submit to the Federal Service for Accreditation (RusAccreditation), subordinated to the Ministry of Economic Development of the Russian Federation, an application for accreditation. There could be only one sphere of accreditation in one application. In case of positive assessment by the RusAccreditation, the applicant receives one unique number in the registry of accredited entities. Special expert group (assessment team) examines the application information on compliance with accreditation requirements (documentary analysis and on-site examination), which is stipulated in paragraph 24 of the Resolution No. 2050. According to paragraph 23 of the same Resolution, for certain spheres of activities rules and procedures for conformity assessment are adopted based on documents of international accreditation bodies, international and national standards.

The Order of the Ministry of Economic Development of the Russian Federation No. 707 of 26 October 2020 “On Adoption of Criteria for Accreditation and List of Documents Approving Compliance of the Applicant and Accredited Entity with Accreditation Criteria” (hereinafter referred to as the Order No. 707) specifies criteria for accreditation of greenhouse gases validation and verification bodies: in particular, in Section “Criteria for Accreditation of GHG VVBs” and Section “Documents and Information Confirming GHG VVBs Compliance with Accreditation Criteria”. According to these Sections GHG VVBs shall comply with the requirements set out in:

- National Standard GOST R ISO/MEK 17029-2022 "Conformity assessment. General principles and requirements for validation and verification bodies", which is identical to ISO/IEC 17029:2019 (paragraph 31 of the Section "Criteria for Accreditation of GHG VVBs" of the Order No. 707).
- National Standard GOST R ISO 14065-2022 "General principles and requirements for bodies validating and verifying environmental information", which is identical to ISO 14065:2020 (paragraph 31 of the Section "Criteria for Accreditation of GHG VVBs" of the Order No. 707).
- National Standard GOST R ISO 14066-2024 "Environmental information. Competence requirements for teams validating and verifying environmental information", which is identical to ISO 14066:2023 (paragraph 32 of the Section "Criteria for Accreditation of GHG VVBs" of the Order No. 707).
- National Standard of the Russian Federation GOST R ISO 14064-3-2021 "Greenhouse gases. Part 3. Specification with guidance for the verification and validation of greenhouse gas statements", which is identical to ISO 14064-3:2019 (paragraph 33 of the Section "Criteria for Accreditation of GHG VVBs" of the Order No. 707).

According to paragraph 31(1) of the Section "Criteria for Accreditation of GHG VVBs" of the Order No. 707, GHG VVBs shall also follow the provisions of International Accreditation Forum's IAF MD 6:2023, which is a mandatory document for application of ISO 14065:2020.

Guidance on Conformity Assessment of GHG VVBs with Accreditation Criteria No. SM N 03.1-1.0020 (version 01.5 December 2025) adopted by RusAccreditation on 4 December 2025 specifies in details [guidance to assessment teams on conducting conformity assessment](#) of GHG VVBs.

Guidance on Accreditation of GHG VVBs No. SM N 03.1-1.0015 (version 02.1 January 2026) adopted by RusAccreditation on 29 January 2026 describes the [rules for GHG VVBs to follow in order to maintain compliance with accreditation criteria constantly and continuously](#) (in case of reorganization, or amendments in the registry of accredited entities, for confirmation of competence, education and work experience of GHG VVB's team).

(c) Public disclosure

The procedures are published on official government website dedicated to publication of legal acts: www.pravo.gov.ru . The relevant provisions are also publicly available on the website of RusAccreditation: <https://fsa.gov.ru/documents/> .

The list of accredited GHG VVBs is available at the website: <https://pub.fsa.gov.ru/ral> .

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

N/A

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

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

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

(a) Procedures for validation of activities

Detailed procedures for validation of activities are set out in Annex 2 “Procedures for Assigning Projects Implemented by Legal Entities, Natural Persons or Individual Entrepreneurs as Climate Projects” of *the Order of the Ministry of Economic Development of the Russian Federation No. 248 of 11 May 2022* (hereinafter referred to as the Order No. 248): the scope of validation (paragraphs 1 and 2), list of documents and information for submission to GHG VVB (paragraph 7), length of crediting period and its renewal (paragraph 8), baseline and project scenario (paragraphs 10 and 11), validation report and validation opinion (statement) (paragraphs 15-17).

Paragraph 6 of Annex 2 of the Order No. 248 clearly specifies that in case there is a change in crediting period or baseline and project scenario the project proponent shall re-validate the project.

(b) Procedures for verification of emission reductions or removals

Detailed procedures for verification of emissions reductions or removals are contained in the Rules for Verification of Climate Project Implementation Outcomes adopted by *the Resolution of the Government of the Russian Federation No. 455 of 24 March 2022* (hereinafter referred to as the Resolution No 455): the scope of verification (paragraphs 1 and 2), in-site inspections (paragraph 6), request for additional information, if needed (paragraph 7), verification report and verification opinion (statement) (paragraph 8).

(c) Public disclosure

The procedures are published on official government website dedicated to publication of legal acts: www.pravo.gov.ru . For greater convenience of project proponents, accountholders, owners of carbon units, and any other interested parties, all procedures and processes are published on the website of Carbon Unit Registry: <https://carbonreg.ru/en/info/> .

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

The Programme plans to split the Order No. 248 into 3 separate Orders of the Ministry of Economic Development (**see answer to Part 2 Q1 B**). Annex 2 of the Order No. 248 will transform into a separate Order of the Ministry: Procedures for Conformity Assessment of Projects as Climate Projects and a Template for a Report on Conformity Assessment of Projects as Climate Projects. In addition to the text of current Annex 2 the Programme plans to add the Template for Validation Report (i.e. report on conformity assessment of projects as climate projects) and Template for Validation Opinion (Statement), thereby replacing paragraph 16 of current Annex 2 of the Order No. 248.

The Programme is also developing a Template for Verification Report and a Template for Verification Opinion (Statement), thereby replacing paragraphs 9 and 10 of the Resolution No. 455. The estimated timeframe for adopting the relevant draft legal act is June 2026; the date of entering it into force will be 1 September 2026.

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) Validation occurs prior to verification

The Programme's rules and procedures ensure that validation occurs prior to verification.

Climate project life cycle could be briefly described as follows: project development – validation – authorization of climate project – registration – project implementation – verification – authorization of carbon units – issuance – retirement.

According to paragraph 23(6) (*Cyrillic*) of the Resolution of the Government of the Russian Federation No. 790 of 30 April 2022 "On Adoption of Rules for Establishment and Maintenance of Carbon Units Registry, as well as for Conducting Transactions with Carbon Units in Carbon Unit Registry" (hereinafter referred to as the Resolution No. 790), the operator of Carbon Units Registry registers climate project provided that project proponent submitted validation report and validation opinion (statement).

According to paragraph 43 of the Resolution No. 790, the operator of the Registry issues carbon units provided that the project proponent submitted a report on climate project implementation outcomes, verification report, and verification opinion (statement).

Thus, validation is conducted with respect to climate project prior to its registration in Carbon Units Registry; verification is made with respect to mitigation outcomes only after the project proponent prepares a report on implementation outcomes of registered climate project.

(b) Validation assesses and publicly documents the likely mitigation outcomes from climate project

According to paragraph 7(b) (*Cyrillic*) of Annex 2 of the Order No. 248, project proponent shall submit to GHG VVB description and justification of quantitative assessment in baseline scenario and project scenario. Project scenario refers to a quantitative assessment of estimated emission reductions or removals from the implementation of climate project. The project proponent shall also submit to GHG VVB methods and quantitative estimation model used in order to confirm their robustness and relevance.

GHG VVB assesses this information according to paragraph 1 of Annex 2 of the Order No. 248, and includes the results of its assessment in validation report and validation opinion (statement) (paragraph 15 of Annex 2 of the Order No. 248).

(c) Results of validation and verification are made publicly available

The results of validation and verification are publicly available at the website of Carbon Units Registry (on the webpages of climate projects) (<https://carbonreg.ru/en/registry-infos/>). However, according to paragraph 7 of the Resolution No. 790, the operator of the Registry cannot publish commercial, service, personal or other information protected by the legislation of the Russian Federation and determined by the project proponents' internal rules. Paragraph 17(e) (*Cyrillic*) of the Resolution No. 790 states that some information on validation have such limitations.

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

The Programme plans to split the Order No. 248 into 3 separate Orders of the Ministry of Economic Development (see answer to Part 2 Q1 B). Annex 2 of the Order No. 248 will transform into a separate Order of the Ministry: Procedures for Conformity Assessment of Projects as Climate Projects and a Template for a Report on Conformity Assessment of Projects as Climate Projects. In addition to the text of current Annex 2 the

Programme plans to add the Template for Validation Report (i.e. report on conformity assessment of projects as climate projects) and Template for Validation Opinion (Statement), thereby replacing paragraph 16 of current Annex 2 of the Order No. 248.

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? (Paragraph 3.3)	<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? (Paragraph 3.3.5)	<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) Procedures to ensure that *ex-post* verification of mitigation is required in advance of issuance of carbon units

The project proponent prepares a report on climate project implementation outcomes reflecting the results of mitigation activity measured in CO2 equivalent that have actually occurred. Such report shall be verified by GHG VVB prior to its submission to the operator of Carbon Units Registry for issuance as is stipulated in paragraph 1 of Annex 3 “Procedure for Submission of a Report on Climate Project Implementation” of the Order No. 248.

According to paragraph 43 of the Resolution No. 790, the operator of the Registry issues carbon units provided that the project proponent submits: (1) document confirming the authority of the head of the project proponent (or a designated representative) to sign the carbon units issuance application, (2) report on the project, (3) authorization issued by the Ministry of Economic Development of the Russian Federation. As specified in paragraph 17(n) (*Cyrillic*) of the Resolution No. 790 “report on the project” includes proponent’s report on climate project implementation, verification report on outcomes of climate project implementation, positive opinion (statement) of accredited entity on verification of such outcomes.

Thus, the abovementioned procedures ensure that carbon units are issued only after verification of the climate project implementation outcomes takes place.

(b) Procedures to transparently identify units that are issued *ex ante* and thus ineligible for use in the CORSIA

The Programme’s procedures do not allow for *ex ante* issuance of carbon units as climate project outcomes shall be verified first in order to be eligible for issuance of carbon units (paragraph 1 of Annex 3 of the Order No. 248).

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

See answer to Part 2 Q1 B

Criterion: Offset credit issuance and retirement procedures

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

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

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

Carbon Units Registry and its main features are established in Article 10 of *the Federal Law No. 296-FZ of 2 July 2021 "On Limitation of Greenhouse Gases Emissions"* with Article 2 of the same Law providing for definitions, including "carbon units", "carbon unit registry", "retirement", etc. Detailed procedures are specified in *the Resolution of the Government of the Russian Federation No. 790 of 30 April 2022 "On Adoption of Rules for Establishment and Maintenance of Carbon Units Registry, as well as for Conducting Transactions with Carbon Units in Carbon Units Registry"* (hereinafter referred to as Resolution No. 790) and outlined in the Standard Contract specified in the *Resolution of the Government of the Russian Federation No. 905 of 20 May 2022 "On Adoption of a Template for Standard Contract for Operator's Services on Conducting Transactions in Carbon Units Registry"*.

Issuance

According to paragraph 43 of the Resolution No. 790, the operator of the Carbon Units Registry issues carbon units based on the request from the project proponent, which shall include the following attachments: (1) document confirming the authority of the head of the project proponent (or a designated representative) to sign the carbon units issuance application, (2) report on the project, (3) authorization issued by the Ministry of Economic Development of the Russian Federation. As specified in paragraph 17(n) (*Cyrillic*) of the Resolution No. 790 "report on the project" includes proponent's report on implementation of climate project, verification report on outcomes of climate project implementation, positive opinion (statement) of GHG VVB on verification of such outcomes.

Retirement

According to paragraph 60 of the Resolution No. 790, for the retirement of carbon units the accountholder shall provide the operator of the Registry with the instruction to retire units. Based on such instruction the operator transfers carbon units from the account of accountholder to the Withdrawal Account (special account for retired carbon units).

Cancellation

The operator of Carbon Units Registry performs the cancellation of carbon units only in cases set out in the Federal Law No. 296-FZ, Article 10, paragraph 9: termination of the account due to termination of the contract between the operator of the Registry and its client (legal entity, natural person or individual entrepreneur) (**see also answer to Part 2 Q9**). Paragraphs 39-42 of the Resolution No. 790 describe the details for cancelled carbon units.

Note: *Both retired and cancelled carbon units are transferred into single Withdrawal Account. The operator of Carbon Units Registry assigns different marks for such carbon units (retired and cancelled) on the Withdrawal Account. Retired and cancelled carbon units cannot be recovered (paragraph 42 of the Resolution No. 790).*

Subject to discounting

The Programme does not provide for discounting of carbon units.

Process for issuance and retirement

Detailed procedures for issuance and retirement of carbon units are further specified in the Resolution No. 790. In particular:

- paragraphs 43-50, 55, 61, 63 of the Resolution No. 790 elaborate the procedure for issuance of carbon units.
- paragraphs 39-42, 60, 65, 68 of the Resolution No. 790 elaborate the procedure for retirement and cancellation of carbon units.

Public disclosure

The procedures are published on official government website dedicated to publication of legal acts: www.pravo.gov.ru . For greater convenience of project proponents, accountholders, owners of carbon units, and any other interested parties, all procedures and processes are published on the website of Carbon Unit Registry: <https://carbonreg.ru/en/info/> .

Detailed information on retired carbon units is publicly available on the website of Carbon Units Registry: <https://carbonreg.ru/en/registry-infos/?tab=offsetUnits>
<https://carbonreg.ru/en/internationalOffsetUnits/>

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

N/A

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

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

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

The Programme utilizes an electronic registry to register climate projects, issue carbon units, and conduct transactions with carbon units. The operator of Carbon Units Registry transparently discloses the information on climate projects and carbon units issued and retired on its official website: <https://carbonreg.ru>. Carbon Units Registry performing these functions stands at the center of Voluntary Greenhouse Gases Emission Reduction System of the Russian Federation connecting regulatory legal acts established by the Programme, project proponents implementing climate projects and other parties interested in participation in and development of carbon units’ market in the Russian Federation.

According to Article 2 of the Federal Law No. 296-FZ of 2 July 2021 “On Limitation of Greenhouse Gases Emissions” (hereinafter referred to as the Federal Law No. 296-FZ), “Carbon Units Registry” means an information system, in which climate projects are registered and carbon units as well as transactions with carbon units are tracked. The main features of the Registry are outlined in Article 10 of the Federal Law No. 296-FZ.

Carbon Units Registry has its own website: <https://carbonreg.ru> .

“Operator” is defined in Article 2 of the Federal Law No. 296-FZ as a legal entity authorized by the

Government of the Russian Federation to administer the Carbon Units Registry. Accordingly, on 1 March 2022 the Government of the Russian Federation adopted the Order No. 367-r, which authorized the JSC “Kontur” to be an operator (administrator) of Carbon Units Registry.

The Ministry of Economic Development of the Russian Federation and JSC “Kontur” signed a 30-year long concession agreement on the functioning of Carbon Units Registry with the Ministry being a concession grantor of the agreement (*the Directive of the Government of the Russian Federation No. 2349-r of 19 August 2022*). The Directive of the Government No. 2349-r also outlines the main conditions of the concession agreement.

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) Registry has the capability to transparently identify emissions units that are deemed CORSIA-eligible in all account types

A project that is implemented in accordance with the methodology classified as “METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES” (which includes CORSIA) can apply for authorization for international cooperation purposes (paragraph 10(a) (*Cyrillic*) of the *Resolution of the Government of the Russian Federation No. 234 of 5 March 2026 “On Adoption of Additional Conditions for Project’s Registration in Carbon Units Registry and Issuance of Carbon Units Generated from Climate Project Implementation for the Purposes of International Cooperation by the Russian Federation in the Area of Limitation of Greenhouse Gases Emissions”* (hereinafter referred to as the Resolution No. 234)).

After the project receives a letter of authorization from the Ministry of Economic Development of the Russian Federation the project proponent can apply to the operator of Carbon Units Registry with a request for registration of the project as a climate project for international cooperation purposes. Based on the letter of authorization the operator of the Registry registers the project and labels it as “climate project for international cooperation purposes” (paragraphs 23, 27 and 35¹ of the Resolution No. 790).

Section III of the Resolution No. 234 sets out the procedure for the project proponent to receive a letter

of authorization for issuance of carbon units generated from climate project for international cooperation purposes. The operator of Carbon Units Registry issues the relevant carbon units and labels them as “carbon units generated from climate project for international cooperation purposes” (paragraphs 43, 47, 48¹ of the Resolution No. 790).

Thus, carbon units that will come from climate projects that will use CORSIA-eligible methodologies (after they will be designated as such by the ICAO Council) can be identified in Carbon Units Registry as CORSIA-eligible with the label “for international cooperation purposes”.

After the decision of the ICAO Council finding the Programme eligible to issue CORSIA Eligible Emissions Units for the 2027-2029 compliance period, Carbon Units Registry will label retiring carbon units in accordance with the scope of that decision specified in the ICAO Document “CORSIA Eligible Emissions Units”. In other words, specific reference to CORSIA and CORSIA compliance period(s) in the Registry can be made after confirming the Programme’s eligibility. The authority and ability of the operator of Carbon Units Registry to conduct and trace such labelling is provided in paragraphs 37, 43, 47, 48¹ and 60 of the Resolution No. 790.

(b) Registry can clearly identify unit owners or holders

Article 2 of the *Federal Law No. 296-FZ of 2 July 2021 “On Limitation of Greenhouse Gases Emissions”* (hereinafter referred to as the Federal Law No. 296-FZ) defines “the owner of carbon units” as legal entity, natural person or individual entrepreneur who possesses carbon units. Article 2 of the Federal Law No. 296-FZ also defines “account in Carbon Units Registry” as a record in Carbon Units Registry which is used for accounting of and transactions with carbon units.

Paragraph 68 of the Resolution No. 790 specifies that the accountholder’s rights on carbon units are ensured and confirmed by the account statements issued by the operator of the Registry.

Account in the Registry is opened based on a signed contract between the operator of Carbon Units Registry and legal entity, natural person or individual entrepreneur, which can be a project proponent and/or the owner of carbon units and/or accountholder (Article 10 and Article 2 of the Federal Law No. 296). An account can be opened without immediate crediting of any carbon units to that account (paragraph 38 of the Resolution No. 790).

The issued carbon units are credited to the account of the project proponent, which makes the project proponent the first owner of carbon units (Federal Law No. 296, Article 9, paragraph 6). Carbon units are considered as transferred to another owner from the day, when the information on those carbon units has recorded on the account of the acquiring entity or person by the operator of the Registry (paragraph 65 of the Resolution No. 790).

Paragraph 16 of the Resolution No. 790 provides details for clear identification of the owners of carbon units and accountholders in Carbon Units Registry.

(c) Registry can identify, and facilitate tracking and transfer of, unit ownership/holding from issuance to cancellation/retirement

Carbon Unit Registry identifies and tracks the ownership of carbon unit from its issuance to retirement/cancellation (**see answer to Part 1 Q1**).

Paragraphs 43 – 49 of the Resolution No. 790 describe the process of issuance of carbon units, paragraphs 50 – 56 ensures making the necessary records in the Registry related to issuance of carbon units. Paragraphs 57-60 of the Resolution No. 790 relate to the transfer of carbon units between accounts and their retirement, while paragraphs 65-66 describe recording of these transactions in the Registry.

Paragraph 53 of the Resolution No. 790 clearly specifies that the number of carbon unit is assigned once

and cannot be changed throughout its life cycle in the Registry; thus, ensuring full traceability of carbon unit from its issuance to its cancellation.

The operator of Carbon Units Registry keeps records and relevant documents and instructions during the whole period of a carbon unit circulation, as well as for 5 years from the moment of retirement (cancellation) of the last carbon unit generated from the given climate project (paragraph 71 of the Resolution No. 790).

(d) Registry can identify unit status, including retirement / cancellation, and issuance status

Carbon Units Registry identifies carbon unit status in the account where it is held. Paragraph 18(б) (Cyrillic) of the Resolution No. 790 specifies the status information for issued carbon units, paragraph 18(г) (Cyrillic) of the same Resolution – information on transferred carbon units, paragraph 18(е) (Cyrillic) – on retired carbon units.

Carbon units issued and in circulation are held in the accounts of their owners. Retired and cancelled carbon units – in the Withdrawal Account.

Note: According to Article 2 of the Federal Law No. 296-FZ, “Withdrawal Account” means special account in Carbon Units Registry dedicated for retirement/cancellation of carbon units.

(e) Registry can assign unique serial numbers to issued units

Carbon Units Registry assigns unique serial number to each issued carbon unit (paragraph 51 of the Resolution No. 790). The Registry generates such number automatically from the day of first record on the account, i.e. at the time of issuance (paragraph 52). The number of carbon unit is assigned once and cannot be changed (paragraph 53).

Paragraph 54 of the Resolution No. 790 specifies the content of carbon unit number.

(f) Registry can identify in serialization, or designate on a public platform, each unique unit’s country and sector of origin, vintage, and original (and, if relevant, revised) project registration date

Paragraph 54 of the Resolution No. 790 comprises the content of the number of carbon unit: name of the Registry, host country, sector of activity, number of the climate project, vintage year, serial number of issuance, starting number of serial batch, ending number of serial batch.

Note: According to paragraph 4 of the front matter of the Resolution No. 234 the abovementioned numeration of carbon units is effective from 1 September 2026.

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? (Paragraph 2.4.7)	<input checked="" type="checkbox"/> YES
b) ...provisions restricting the programme registry (or registries) accounts to registered businesses and individuals? (Paragraph 2.4.7)	<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) and (b)

Transactions with carbon units in Carbon Units Registry are conducted only with respect to an account holder.

An account is opened in Carbon Units Registry based on the contract between the operator of the Registry and legal entity, natural person or individual entrepreneur willing to have an account in the Registry (paragraph 4 of Article 10 of the Federal Law No. 296-FZ). Template for Standard Contract is set out in *the Resolution of the Government of the Russian Federation No. 905 of 20 May 2022 “On Adoption of a Template for Standard Contract for Operator’s Services on Conducting Transactions in Carbon Units Registry”* (hereinafter referred to as the Resolution No. 905). Paragraph 7 of the Resolution No. 905 ensures that the account number in Carbon Units Registry is unique, assigned once and cannot be changed, is not reused. One client (legal entity, natural person or individual entrepreneur) cannot have more than one account in the Registry. According to paragraph 5 of the Resolution No. 790, the operator conducts any operations in Carbon Units Registry only after the signing of the contract with legal entity, natural person or individual entrepreneur.

Access to Carbon Units Registry for Russian citizens and legal entities is performed through the National E-Government Public Services Portal (EPGU: <https://www.gosuslugi.ru/>), requiring identification by password and one-time code to access to the personal account. All applications (requests), instructions, and notifications are processed via this secure channel (paragraphs 12 and 16 of the Resolution No. 905, paragraph 70 of the Resolution No. 790).

Foreign legal entities without a Russian permanent representation and foreign natural persons must undergo a multi-stage identification procedure to access the Registry, which includes the mandatory provision of an LEI code, submission of apostilled or notarized incorporation documents with notarized Russian translations, and physical delivery of a tripartite agreement with a certified verification centre. Access to the Registry is granted exclusively through a specialized Electronic Document Management Information System, requiring either a foreign electronic signature recognized under international standards or an encrypted non-certified digital signature issued by the verification centre. This strict, document-intensive process ensures compliance with Russian regulations despite the absence of access to the EPGU.

Note: A Legal Entity Identifier (LEI) is a unique 20-character alphanumeric code that serves as a global reference number to clearly and uniquely identify legally distinct entities that engage in financial transactions.

The users of Carbon Units Registry cannot access the information that they are not entitled to. An accountholder can perform transactions only in the account(s) that he/she has been entitled to access.

According to EPGU rules, the head of the entity can delegate to its employee a power of authority by issuing a machine-readable letter of attorney through the entity’s confirmed EPGU account. This process requires the employee to have a confirmed personal EPGU account and for the letter of attorney to be signed with the entity's enhanced qualified electronic signature. Once delegated, the employee can log in as a representative of the entity and submit applications and instructions signed with their personal enhanced qualified electronic signature.

The information on the accountholder (for legal entity) is contained in the Registry, including its name, address, legal and organizational form, state registration number, taxpayer identification number, sector of economic activity, Legal Entity Identifier (LEI), if applicable (information on natural person and individual entrepreneur is listed in paragraph 16(б) (*Cyrillic*) and 16(б¹) (*Cyrillic*) of the Resolution No. 790). It should be noted that having a state registration number and taxpayer identification number guarantees the legal existence of the entity, its right to doing business and conducting transactions. Paragraph 16(a¹) (*Cyrillic*) of the Resolution No. 790 specifies that an accountholder in the form of foreign legal entity that does not have permanent representative in Russia shall have the following information identified in the Registry: its name, legal and organizational form, state registration number, host country and address, taxpayer identification number (if

applicable), and Legal Entity Identifier (LEI).

The operator of Carbon Units Registry conducts transactions (registration of climate projects, issuance, transactions with and retirement of carbon units) only on the basis of a request and/or instruction from the accountholder, which shall be signed with an enhanced qualified electronic signature (paragraphs 24, 44, 57 of the Resolution No. 790). The enhanced qualified electronic signature is an electronic signature issued by an accredited certification authority using digital certificate and has the same legal effect as a hand-written signature (*the Federal Law No. 63-FZ of 6 April 2011 “On Electronic Signature”*). Paragraph 70 of the Resolution No. 790 specifies that foreign entities can use electronic signatures issued in accordance with the law of foreign state and international standards in cases outlined in Article 7 of *the Federal Law No. 63-FZ of 6 April 2011 “On Electronic Signature”*.

The operator of the Registry verifies the applicant's identity exclusively through EPGU and verifies the signatures by an online Russian Cryptographic Software CryptoPro (КриптоПро *(Cyrillic)*). According to paragraph 61 of the Resolution No. 790, the operator of Carbon Units Registry rejects the request and/or instruction from the accountholder if its enhanced qualified electronic signature failed the screening validity testing.

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

N/A

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

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

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

(a) Procedures in place to ensure that the registry is secure

According to paragraphs 10 and 11 of the Resolution No. 790, information security of the Registry is maintained in accordance with Russian legislation on information, information technologies and protection of information. Data of Carbon Units Registry is stored such as to prevent loss, distortion and falsification. Security practices are maintained and periodically reviewed in accordance with applicable standards of the Federal Service for Technical and Export Control of Russia.

Carbon Units Registry is an information system, which has been certified as complying with:

- the information protection requirements for state information systems as specified in *the Order of the Federal Service for Technical and Export Control of Russia No. 17 of 11 February 2013*;
- the requirements for personal data information protection as specified in *the Order of the Federal Service for Technical and Export Control of Russia No. 21 of 18 February 2013*;
- the requirements for protection against unauthorized access to information for automated systems as specified in the Guidance document “Automated Systems. Protection against Unauthorized Access to Information” of 30 March 1992.

The Registry is officially certified to meet the established requirements for information security across

several critical classifications, thereby validating its secure architecture:

- State Information Systems: Standards for information requiring a controlled level of protection.
- Personal Data Systems: Protocols for data with a standard level of significance.
- Automated Systems: The stringent requirements for environments where confidential information is processed.
- General-Use Systems: Regulations governing systems where a breach of confidentiality, integrity, or availability would result in a moderate degree of damage to the system operator or information owner.

Copy of the certificate could be provided upon request on confidential basis.

These requirements cumulatively provide for staff and user identification and authentication, account management, access control rules, restriction of unsuccessful login attempts, security events registration, anti-virus protection, vulnerabilities control and monitoring, recovery software, etc.

Registry' compliance with these requirements guarantees robust practices on authenticated and secured access to data and transactions carried out by users. The operator of Carbon Units Registry is responsible for the maintenance of technological infrastructure, its support and enhancement in accordance with best available practices.

More information about robust security provisions are also disclosed in the Emissions Unit Programme Registry Attestation.

(b) Procedures in place ensuring the periodic audit or evaluation of registry compliance with these security provisions

The operator of Carbon Units Registry conducts audits on protection of information security and personal data on a regular basis as it is required by paragraph 32 of *the Order of the Federal Service for Technical and Export Control of Russia No. 77 of 29 April 2021 "On Adoption of the Process for Organization and Attestation of Informatization Objects on Compliance with the Requirements for Protection of Limited Access Information, that is not a State Secret"* and paragraph 6 of *the Order of the Federal Service for Technical and Export Control of Russia No. 21 of 18 February 2013 "On Adoption of the Composition and Content of Organizational and Technical Measures to Ensure the Security of Personal Data During Their Processing in Personal Data Information Systems"*. The failure to provide relevant audit report(s) is the reason for suspension of compliance certificate.

The operator of the Registry shall file a copy of such audit reports to the Ministry of Economic Development of the Russian Federation (paragraph 5(ж) *(Cyrillic)* of the Main Terms of Concession Agreement adopted by *the Directive of the Government of the Russian Federation No 2349-r of 19 August 2022*) in respect of Carbon Units Registry as an information system, which consists of information technology facilities and relevant technical tools supporting the functioning of the Registry.

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):

Carbon Units Registry does not cooperate with any other registry for the purpose of directly transferring carbon units between the registries. Thus, the question is not applicable to Carbon Units 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):

N/A

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

N/A

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

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

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

The operator of Carbon Units Registry publishes on its website (<https://carbonreg.ru>) the information on climate projects and retired carbon units in relevant sections (<https://carbonreg.ru/en/registry-infos/?tab=offsetUnits>).

(a) Public disclosure of information on each batch of cancelled units

According to paragraph 37 of the Resolution No. 790, the operator of Carbon Units Registry makes publicly available on its website the information on retired carbon units, including the number and quantity of retired carbon units, date of transaction, name of accountholder, and the purpose of retirement (e.g. for international cooperation purposes).

(b) Information is displayed in a machine-readable format (e.g., XLS, CSV) that is searchable and downloadable

Any user of Carbon Units Registry' website can download the information related to climate projects and retired carbon units in XLSX or CSV format. The website user can also search this information using filters.

(c) and (d)

The information is available at no cost and no login or account required.

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

N/A

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

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

According to paragraph 37 of the Resolution No. 790, the operator of Carbon Units Registry makes the information on retired carbon units publicly available on its website in discrete fields in machine-readable format (see answer to Part 2 Q13). After confirming Programme’s eligibility, the operator of Carbon Units Registry will fill a special separate section on the website of the Registry dedicated to retired carbon units that will be labelled as CORSIA-eligible with CORSIA compliance period(s), the ground for which is set out in paragraphs 37 and 60 of the Resolution No. 790: (<https://carbonreg.ru/en/internationalOffsetUnits/>).

According to paragraph 67, sub-paragraph 4, of the Resolution No. 790, the operator of Carbon Units Registry provides the Ministry of Economic Development of the Russian Federation with information contained in the Registry (with the exception for personal data) on registered climate projects, carbon unit circulation, including its retirement. The list of information is specified in paragraphs 16, 17 and 18 of the Resolution No. 790. The information is provided in XML format.

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

N/A

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

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 guidelines for other methodologies in terms of qualification and quantification tools and other instruments is in place and available for use (the national standard of the Russian Federation GOST R 72555-2026 “System of Standards for Implementing Climate Projects. METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Guidelines for the Development of Climate Project Methodologies”). The methodology was adopted by *the Order of the Federal Agency on Technical Regulating and Metrology (Rosstandart) No. 173-st of 27 February 2026*.

Other methodologies intended for CORSIA compliance should follow these guidelines.

All the methodologies are assigned with registration number and the date of adoption, which certifies that they have completed the process of development and adoption and are ready for immediate use as stipulated in relevant Orders of the Federal Agency on Technical Regulating and Metrology by which the methodologies were adopted.

The Programme supports the following methodologies that are included in Appendix B “Programme Assessment Scope”:

1. the national standard of the Russian Federation GOST R 72555-2026 “System of Standards for Implementing Climate Projects. METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Guidelines for the Development of Climate Project Methodologies” adopted by the Order of Rosstandart No. 173-st of 27 February 2026
2. the national standard of the Russian Federation GOST R 72558-2026 “System of Standards for Implementing Climate Projects. METHODOLOGIES FOR CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Methodology for a Climate Project on Small-Scale Renewable Electricity Generation for Direct Supply to Consumers and/or to the Power Grid” adopted by the Order of Rosstandart No. 176-st of 27 February 2026

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

3. the national standard of the Russian Federation GOST R 72561-2026 “System of Standards for Implementing Climate Projects. METHODOLOGIES FOR CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Methodology for a Climate Project for the Production of Thermal Energy from Biomass, Biofuel, or Natural Gas” adopted by the Order of Rosstandart No. 179-st of 27 February 2026
4. the national standard of the Russian Federation GOST R 71115-2023 “SYSTEM OF STANDARDS FOR IMPLEMENTING CLIMATE PROJECTS. Methodology for the Quantification of Greenhouse Gases Leakage Associated with the Extraction and Transportation of Fossil Fuel” adopted by the Order of Rosstandart No. 1467-st of 23 November 2023.

Methodologies are available at the website of Carbon Units Registry: https://carbonreg.ru/en/methodology/international_standard/ .

Webpage of the Registry dedicated to methodologies for international cooperation purposes comprises of three sections: methodologies in development, adopted methodologies, inactive methodologies. Accordingly, the section “Adopted methodologies” contains all methodologies supported by the Programme (both within the scope of this application and out of scope of this application).

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

N/A

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

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

Process for developing further methodologies

Article 24 of the *Federal Law No 162-FZ of 29 June 2015 “On Standardization in the Russian Federation”* establishes the process for development and adoption of national standards, including methodologies and protocols. In summary, the process can be described as follows:

1. An interested organization (hereinafter referred to as developer of the methodology) develops a draft methodology.
2. Developer of the methodology submits the notification on developing a draft methodology to the federal executive body of the Russian Federation – Federal Agency on Technical Regulating and Metrology (hereinafter referred to as Rosstandart).
3. Rosstandart makes the notification on developing a draft methodology publicly available on its website (<https://www.rst.gov.ru/portal/gost/home/activity/standardization/notification>).
4. Developer of the methodology makes the draft available to the interested entities and provides the process for public comments (for no less than 60 days from the publication of notification on the website).
5. Developer of the methodology takes into account all the comments received and revises the draft

methodology, if necessary.

6. Rosstandart publishes the statement on conclusion of the public comments on the website (<https://www.rst.gov.ru/portal/gost/home/activity/standardization/notification>).
7. Developer of the methodology makes the revised draft and all the comments received available to the interested entities.
8. Developer of the methodology submits the revised draft of methodology (as well as the list of all public comments) to a specialized technical committee according to its sphere of competence (for instance, the Technical Committee No. 20 “Ecology Management and Economy”).
9. The Technical Committee (with the Programme being part of the committee “Ecology Management and Economy”) assesses the methodology (for no more than 90 days)*.
10. In case of positive assessment, the Technical Committee submits the final standard to Rosstandart for its adoption.
11. Rosstandart makes the decision on the adoption of the standard and the date of its entry into force, as well as publishes the standard on the website (<https://www.rst.gov.ru/portal/gost/home/activity/standardization/notification>).

*According to the *Order of the Federal Agency on Technical Regulating and Metrology No. 924 of 15 May 2018*, the Ministry of Economic Development of the Russian Federation and JSC “Kontur” (the operator of the Carbon Units Registry) are members of the Technical Committee on Standardization No. 20 “Ecology Management and Economy”, which is responsible for the assessment of standards on climate change and related activities.

Enhancement of the process of developing further methodologies

The system of development of methodologies intended for CORSIA compliance is enhanced in the following manner:

- The Programme approves all documents of national system of standardization, including standards and methodologies, which could be used under the Programme, before their adoption by Rosstandart. In the absence of the approval from the Programme, the standards (methodologies) cannot be adopted.
- Under the Programme, the Expert Council is established to assist the Programme in comprehensive evaluation of methodologies for international cooperation purposes (which includes CORSIA) and relevant projects with the participation of professional, scientific and industry communities (*the Order of the Ministry of Economic Development of the Russian Federation No. 148 of 27 February 2026 “On Adoption of the Provision on the Expert Council in the area of Limitation of Greenhouse Gases Emissions”*). The Expert Council includes representatives of federal executive bodies of the Russian Federation, public organizations (incl. public associations of entrepreneurs), scientific and expert organizations, as well as other legal entities and individuals (Article 5 of the Federal Law No. 296-FZ).

Timing and process for revision of existing methodologies

Methodologies are developed and revised in accordance with the national standard of the Russian Federation GOST R 1.2-2020 “National Standard of the Russian Federation. Standardization in the Russian Federation. Rules for Development, Adoption, Renewal, Revision and Cancellation” (adopted by the *Order of Rosstandart of 30 June 2020 No. 328-st*). According to paragraph 6.1.1 of the GOST R 1.2-2020, national standard

is renewed in case, *inter alia*, if the content of the standard does not correspond to the achieved level of science and technology, or if the revision of the relevant international standard that was taken as the basis for the national standard is published.

Public disclosure

The procedures are published on official government website dedicated to publication of legal acts: www.pravo.gov.ru . The relevant abovementioned processes and procedures are also publicly available at the website of Rosstandart (<https://www.gost.ru/documentManager/rest/file/load/1537361411223>) as well as the website of Carbon Units Registry: <https://carbonreg.ru/en/info/> .

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):

Under the Programme, activities are implemented at a project level only and are allowed across the country. It is specified in Articles 1 and 9 of *the Federal Law No. 296-FZ of 2 July 2021 "On Limitation of Greenhouse Gases Emissions"*.

The list of activities that fall under the scope of this application is specified in Appendix B "Programme Assessment Scope" to this application form.

Public disclosure

The procedures are published on official government website dedicated to publication of legal acts: www.pravo.gov.ru . For greater convenience of project proponents, accountholders, owners of carbon units, and any other interested parties, all procedures and processes are published on the website of Carbon Unit Registry: <https://carbonreg.ru/en/info/> .

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 Federal Law No. 296-FZ of 2 July 2021 "On Limitation of Greenhouse Gases Emissions" (hereinafter referred to as the Federal Law No. 296-FZ), Article 1, paragraph 1, specifies the area coverage of the Programme: territory of the Russian Federation, as well as continental shelf, exclusive economic zone of the Russian Federation

and Russian section of Caspian Sea.

According to Article 2, paragraph 7, of the Federal Law No. 296-FZ, “climate project” means set of activities the implementation of which results in GHG emissions reduction or increase in removals of greenhouse gases.

Annex 1 “Criteria for Assigning Projects Implemented by Legal Entities, Natural Persons or Individual Entrepreneurs as Climate Projects” of the Order of the Ministry of Economic Development of the Russian Federation No. 248 of 11 May 2022 (hereinafter referred to as the Order No. 248) sets general eligibility criteria for climate projects. Projects shall be situated on the territory of the Russian Federation and shall produce emission reduction units that are additional, real, directly resulted from implementation of climate project, cost-effective, consistent with legislation of the Russian Federation and the region of the Russian Federation where the project is implemented, as well as with standards and methodologies related to mitigation activities.

Section 4 of GOST R 72555-2026 established that each methodology shall have the “scope of applicability” section and provisions describing the methodology applicability conditions, including geographical scope, project scale, technologies, and practices applicable in the project scenario and/or prior to project implementation.

GOST R 72555-2026 further elaborates in details the requirements for methodologies intended for CORSIA compliance regarding such criteria as additionality, realistic and credible baseline, permanence, leakages, uncertainty, avoidance of double counting, environmental and social safeguards, sustainable development criteria.

Eligibility criteria related to specific types of activities are specified in relevant methodologies. Methodologies are available at the website of Carbon Units Registry: https://carbonreg.ru/en/methodology/international_standard/.

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

The Programme constantly upgrades its methodologies and extends the scope of activities based on the market trends, scientific and technological developments.

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):

Procedures for defining the length of crediting period as well as its renewal are set in paragraph 8 of Annex 2 of the Order of the Ministry of Economic Development of the Russian Federation No. 248 of 11 May 2022 (hereinafter referred to as the Order No. 248).

Crediting period can start no earlier than 2 July 2021 and no later than one year after the start of project activity. Crediting period for emission reduction projects cannot exceed 5 years with the possibility to be further renewed twice for no more than 5 consecutive years or it shall not exceed 10 years without the possibility to be

renewed. For projects involving GHG removals, crediting period shall not exceed 15 years with the possibility to be further renewed twice for no more than 15 consecutive years.

Public disclosure

The procedures are published on official government website dedicated to publication of legal acts: www.pravo.gov.ru . For greater convenience of project proponents, accountholders, owners of carbon units, and any other interested parties, all procedures and processes are published on the website of Carbon Unit Registry: <https://carbonreg.ru/en/info/> .

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

See answer to Part 2 Q1 B

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

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

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

According to paragraph (д) (Cyrillic) of Annex 1 “Criteria for Assigning Projects Implemented by Legal Entities, Natural Persons or Individual Entrepreneurs as Climate Projects” of the Order of the Ministry of Economic Development of the Russian Federation No. 248 of 11 May 2022 (hereinafter referred to as the Order No. 248), one of the main criteria of considering activity as climate project is that such activities are conducted in addition to the measures taken to fulfill the requirements mandatory under the legislation of the Russian Federation, which are valid at the time when the decision to allocate funding for the implementation of the project was made or when construction permit was obtained.

Paragraph (e) (Cyrillic) of Annex 1 of the Order No. 248 also outlines criteria of financial additionality of a project: project activities are implemented because they are cost-effective due to the use financial benefits from circulation of carbon units generated from climate project implementation.

Annex 2 of the Order No. 248 establishes the procedures for the project proponent to demonstrate compliance with additionality criteria (among other things) and for GHG VVB to assess this project on compliance with such criteria (paragraph 2 of Annex 2).

Section 5 of GOST R 72555-2026 elaborates the additionality requirements for methodologies for CORSIA. In particular, Section 5.2.1.2 of the Standard describes the test on regulatory additionality. The test requires to demonstrate that the project scenario covers activities implemented in excess of mandatory requirements of the national legislation:

- requirements to implement specific activities according to the legislation of the Russian

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

Federation and the region of the Russian Federation, where the project is implemented;

- in excess of minimal indicators set out in legislation related to protection of environment, industrial safety and GHG emissions for projects subject to such requirements;
- requirements set out in technical regulations and legal acts covering comprehensive environmental permit for projects subject to such requirements;
- activities, as a general rule, are not financed from the budgetary funding.

The test is considered to be successfully passed, if project scenario proves to be additional in terms of all abovementioned regulatory requirements.

Regulatory additionality test as is specified in GOST R 72555-2026 applies universally to all methodologies for CORSIA, notwithstanding the method of baseline setting.

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

See answer to Part 2 Q1 B

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):

In addition to **answer to Part 3 Q6**, Section 5 of GOST R 72555-2026 includes two tools for the demonstration of additionality (Sections 5.2.1 and 5.2.2). These tools are used in all methodologies intended for CORSIA compliance. The methodology should refer to a particular tool required for use by the project proponent.

The tool choice depends on the method of baseline setting chosen by the methodology: (1) methodologies that use baselines based on best available technologies or benchmarks, (2) methodologies that use baselines based on actual or historical emissions.

Note: in this context, benchmark means benchmark for GHG emissions or removals of most effective comparable activities.

(1) For methodologies that apply baselines based on best available technologies or benchmarks the tool comprises of two consecutive stages of additionality demonstration (section 5.2.2 of GOST R 72555-2026):

- Regulatory additionality assessment as described in **answer to Part 3 Q6** (section 5.2.1.2 of GOST R 72555-2026)

- Comparison of project scenario with baseline which is based on **best available technologies or benchmarks** (i.e. project scenario should demonstrate GHG emissions reduction or increase in removals comparing with this type of baseline)

The project is proved additional if:

- regulatory additionality test is concluded successfully, and
- the comparison of the baseline emissions and estimated project emissions demonstrate reduction in net-emissions or increase in net-removals.

(2) For methodologies applying baseline setting based on actual or historical emissions the tool comprises of three consecutive stages of additionality demonstration (section 5.2.1 of GOST R 72555-2026):

a) Preliminary stage (section 5.2.1.1)

The result of this stage should be a list of alternatives for project activity (e.g. no registration as climate project, project activities are not implemented, modernization of equipment, later implementation of activity, etc.). The project proponent has to formulate at least one alternative to the project scenario that will be considered at the next stages of additionality assessment (in particular, investment and barrier analysis).

b) **Regulatory additionality** assessment as described in answer to Part 3 Q6 (section 5.2.1.2 of GOST R 72555-2026)

c) **Common practice analysis** (section 5.2.1.3 of GOST R 72555-2026)

The methodology should:

- (1) define the unit of measurement (volume of production, installed capacity, land area, number of facilities, or number of projects);
- (2) define the list of comparable projects (activities comparable to project activity in terms of geographical area, applicable unit of measurement, type of economic activity, output features and quality, operational status of activity);
- (3) define the scope of comparable practice;
- (4) define the features that could distinct equivalent projects from comparable projects (same energy source, raw materials, operate in similar investment climate, have similar scale, etc.);
- (5) define the scope of equivalent practice based on features mentioned in (4);
- (6) calculate the common practice rate (share of equivalent practice in the comparable practice).

The result of this stage is that the project could be considered as non-additional if the common practice rate is greater than 0.2.

d) **Investment analysis** (section 5.2.1.4 of GOST R 72555-2026) or **Barrier analysis** (section 5.2.1.5 of GOST R 72555-2026)

Investment analysis can be conducted using one of the three methods depending in the nature of the project and data availability.

- (1) The first method is **simple costs analysis**. It is used for the projects, in which project scenario and its alternatives (see the description of preliminary stage above)

do not result in reduction of costs and/or increase in revenues (except for those coming from selling of carbon units).

(2) The second method is **comparative investment analysis**, where certain financial indicator is evaluated for the project scenario and for its alternatives (e.g. internal rate of return, net present value, cost of production, etc.). Upon comparison, the project is considered non-additional if the project scenario has the best value compared to the alternatives.

(3) The third method is **comparative investment analysis using financial benchmark** (e.g. internal rate of return). The method is recommended for the projects that (1) fall under the scope of larger framework of activities, and/or (2) other entities can provide the same output volume as the project activity. The difference between this method and the second method is that financial indicator of the project is compared with the benchmark instead of the value of such indicator for the alternatives. The project is considered non-additional if the project scenario has a better value than the benchmark.

Barrier analysis is used, if the investment analysis cannot be applied due to lack of data:

- Under the barrier analysis it is required to check the project scenario and its alternatives against the set of barriers for their implementation. Such barriers include investment, technological, qualification, environmental, social, and information barriers.
- The project is considered additional, if:
 - there is at least one barrier, which would impede the project activity, if it would not be registered in Carbon Units Registry and enjoy the benefits from circulation of carbon units, and
 - there is at least one feasible alternative to the project activity, which is not affected by any barriers.

The additionality is demonstrated, if the project has successfully passed regulatory additionality assessment, common practice analysis as well as either investment or barrier analysis.

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 Programme does not use additionality analysis/tests other than those specified in **answer to Part 3 Q7**.

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

N/A

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

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

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

(a) Assessment by an accredited and independent third party verification entity

According to paragraphs 1 and 2 of Annex 2 “Procedures for Assigning Projects Implemented by Legal Entities, Natural Persons or Individual Entrepreneurs as Climate Projects” of the Order No. 248, GHG VVB assesses the project on its compliance with climate project criteria set out in Annex 1 of the Order No. 248.

As outlined in **answer to Part 3 Q6**, the list of criteria in Annex 1 of the Order No. 248 that fall under the assessment of GHG VVBs includes the following additionality criteria:

- project activities are conducted in addition to the measures taken to fulfill the requirements mandatory under the legislation of the Russian Federation, which are valid at the time when the decision to allocate funding for the implementation of the project was made or when construction permit was obtained (paragraph (д) *(Cyrillic)* of Annex 1);
- project activities are implemented because they are cost-effective in terms of using financial benefits from circulation of carbon units generated from climate project implementation (paragraph (e) *(Cyrillic)* of Annex 1).

In addition, according to paragraph (a) *(Cyrillic)* of Annex 1 of the Order No. 248 one of the main criteria for climate projects is to be implemented in accordance with documents of national system of standardization, which includes standards (methodologies). Thus, GHG VVBs assess project on its compliance with requirements set out in methodologies, which could further elaborate additionality assessment tools and methods for projects activities.

Accordingly, the project proponent provides GHG VVB with all the information related to project activity, including the description and justification of the baseline and project scenario reflecting thereby the compliance with additionality requirements (paragraph 7(б) *(Cyrillic)* of Annex 2 of the Order No. 248).

This procedure is applied to all projects notwithstanding the methodology used or specific method to demonstrate additionality.

GHG VVBs are entities accredited by the Federal Service for Accreditation specifically for conducting validation and verification of greenhouse gases emissions (detailed information on the process of accreditation of validators and verifiers is provided in **answer to Part 2 Q2**). Paragraph 3 of Annex 2 of the Order No. 248 specifies that GHG VVBs shall not affiliate with project proponents for which they perform validation activities.

(b) Review by the Programme

After validation by GHG VVB, the additionality of the project is further assessed by the Programme as part

of the authorization process set out in *the Resolution of the Government of the Russian Federation No. 234 of 5 March 2026 “On Adoption of Additional Conditions for Project’s Registration in Carbon Units Registry and Issuance of Carbon Units Generated from Climate Project Implementation for the Purposes of International Cooperation by the Russian Federation in the Area of Limitation of Greenhouse Gases Emissions”* (hereinafter referred to as the Resolution No. 234).

Project proponent shall receive a letter of authorization issued by the Ministry of Economic Development of the Russian Federation (Section II of the Resolution No. 234). In order to issue the authorization letter, the Ministry assesses the information and documents submitted by the project proponent, including GHG VVB’s validation report and validation opinion (statement), on compliance with methodology classified as “METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES” (paragraph 10(a) *(Cyrillic)* of the Resolution No. 234). Potential CORSIA methodologies fall under this category.

As outlined in **answers to Part 5 Q3 and Part 3 Q2**, the Ministry of Economic Development of the Russian Federation can request the Expert Council to assist in assessment on project compliance with such methodologies (paragraph 7(6) *(Cyrillic)* of *the Order of the Ministry of Economic Development of the Russian Federation No. 148 of 27 February 2026 “On Adoption of the Provision on the Expert Council in the area of Limitation of Greenhouse Gases Emissions”*).

Public disclosure

The relevant provisions, being part of national legislation, are publicly available, including on official government website dedicated to publication of legal acts: www.pravo.gov.ru .

For greater convenience of project proponents, accountholders, owners of carbon units, and any other interested parties, all procedures and processes are published on the website of Carbon Unit Registry: <https://carbonreg.ru/en/info/> .

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

See answer to Part 2 Q1 B

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

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

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

The Programme does not designate specific activities as automatically additional.

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.</i> , sector-wide performance benchmarks or standards, which do not rely on business-as-usual analysis) to deliver and demonstrate equivalently conservative and below business-as-usual outcomes? (<i>Paragraph 3.2.4</i>)	<input checked="" type="checkbox"/> YES

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

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

(a) – (c)

According to paragraph (6) (*Cyrillic*) of Annex 1 “Criteria for Assigning Projects Implemented by Legal Entities, Natural Persons or Individual Entrepreneurs as Climate Projects” of *the Order of the Ministry of Economic Development of the Russian Federation No. 248 of 11 May 2022* (hereinafter referred to as the Order No. 248), one of the main criteria for climate project is that estimated implementation outcomes of such project shall be GHG emissions reduction or increase in removals in comparison with the baseline scenario.

In addition, according to paragraph (a) (*Cyrillic*) of Annex 1 of the Order No. 248 one of the main criteria for climate projects is to be implemented in accordance with documents of national system of standardization, which includes methodologies. Thus, GHG VVBs assess project on its compliance with requirements set out in methodologies, which could further elaborate mechanisms for determination of baseline scenario for projects activities.

According to paragraph 7(b) (*Cyrillic*) of Annex 2 “Procedures for Assigning Projects Implemented by Legal Entities, Natural Persons or Individual Entrepreneurs as Climate Projects” of the Order No. 248, the project proponent provides GHG VVB with information and justification of baseline scenario and project scenario, as well as the reference to methodologies and quantitative estimation model used, which should be provided in traceable and reproducible manner. Therefore, Annex 2 of the Order No. 248 establishes the procedures for the project proponent to demonstrate compliance with baseline criteria (among other things) and for GHG VVB to assess this project on compliance with such criteria (paragraph 2 of Annex 2).

Section 6 of the national standard of the Russian Federation GOST R 72555-2026 “System of Standards for Implementing Climate Projects. METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Guidelines for the Development of Climate Project Methodologies” adopted by *the Order of the Federal Agency on Technical Regulating and Metrology (Rosstandart) No. 173-st of 27 February 2026* (hereinafter referred to as GOST R 72555-2026) outlines baseline setting guidelines for methodologies intended for CORSIA compliance.

Section 6.1.3 of GOST R 72555-2026 **specifies the principles for baseline setting:**

- Conservativeness (use of data, parameters, assumptions and methods in such a way as to ensure that emissions or removals under the baseline were not over-estimated or under-estimated, accordingly)
- Accuracy (partiality and uncertainty of quantitative and qualitative information should be reduced to the lowest level possible)
- Baseline should be lower than “business-as-usual” scenario

Methodology should **use one of the following approaches to baseline setting** (section 6.2.1 GOST R 72555-2026):

- based on the best available technologies,
- based on benchmark, or
- based on actual or historical emissions.

For each approach, **conservativeness is ensured by compliance with specific requirements:**

- **For baselines based on the best available technologies** (sections 6.2.2 and 6.3.1 of GOST R 72555-2026): methodology should use emissions levels attributable to specific technology listed as the best available technology in relevant official industrial reference book adopted by the Federal Agency on Technical Regulating and Metrology (Rosstandart). Regular updates of such reference books should be taken into account.
- **For baselines based on benchmarks** (sections 6.2.3 and 6.3.2 of GOST R 72555-2026): baseline scenario could be set and substantiated by the methodology or by the project proponent using methodology’s procedures. If benchmark is pre-set by the methodology, it should ensure its timely update. If benchmark is established by the project proponent, the methodology should include the following procedural steps for the project proponent:
 - (1) define geographical area where project activity is relevant;
 - (2) identify technologies and/or activities that provide for similar products or services in comparable social, economic, environmental and technological conditions;
 - (3) select technologies and/or activities out of those identified at step (2) based on novelty, scale, and productivity;
 - (4) establish an indicator for determination of efficiency of such comparable technologies and/ or activities;
 - (5) determine the timeframe for efficiency analysis;
 - (6) collect the data on efficiency of comparable technologies and/or activities within the previously determined geographical area and timeframes;
 - (7) conduct plotting of distribution curve for efficiency indicator;
 - (8) determine and provide justification for the approach to grouping of most efficient comparable technologies and/or activities;
 - (9) determine the average weighted indicator for most efficient comparable technologies and/or activities, which should become an ambitious benchmark for baseline scenario (20 % or less of the average efficiency level).
- **For baselines based on actual or historical emissions** (sections 6.2.4 and 6.3.3 of GOST R 72555-2026):
 - The methodology should assess the applicability of actual or historical emissions approach to

the project activity (e.g. if access to information on comparable technologies and/ or activities is limited) and justify the baseline scenario.

- The methodology should ensure that for the projects that include replacement of equipment the baseline scenario is limited to the period of justified remaining lifespan for the equipment used prior to the project implementation (section 6.2.4.1 of GOST R 72555-2026).
- The procedure for justification of baseline scenario comprises of the following steps: (1) determination of plausible alternatives; (2) barrier analysis; (3) investment analysis; (4) assurance of conservativeness. Determination of alternatives, barrier and investment analysis refer to the elements of such analysis used for additionality assessment in accordance with Section 5 of the GOST R 72555-2026 (**see answer to Part 3 Q7**).
- If upon the investment analysis for baseline scenario more than one scenario is deemed economically feasible, all remaining alternatives should be quantified, and the most conservative one should be chosen for the baseline (section 6.2.4.2(r) *(Cyrillic)* of GOST R 72555-2026).
- Section 6.3.3 of GOST R 72555-2026 describes the features for calculation of GHG emissions or removals for baseline based on actual or historical emissions.

The methodologies should **ensure that baselines are set below business-as-usual emissions levels** (section 6.4 of GOST R 72555-2026) either by establishing BAU scenario or by providing procedures for the project proponent to identify BAU and quantify its emissions or removals.

Note: Business-as-usual scenario reflects most probable situation in the absence of project activity.

The methodologies should:

- Determine business-as-usual scenario (section 6.4.2 of GOST R 72555-2026).
- Quantify emissions or removals levels under BAU scenario, ensuring that it is conservative, in accordance with Annex “A” *(Cyrillic)* of GOST R 72555-2026 (sections 6.4.3 – 6.4.4). Methodology should take into account possible amendments or modifications to state programmes, territorial planning schemes, engineering and public infrastructure development schemes as of the date when the decision to allocate funding for the implementation of the project was made.
- Methodology should require re-evaluation of conservative business-as-usual scenario following the procedures set out in sections 6.4.2 – 6.4.4 of GOST R 72555-2026 for each renewal of crediting period or for any changes in the project, which require re-validation.
- Compare of conservative BAU scenario with the baseline. If conservative assessment of emissions or removals under BAU is higher than those of the baseline, then BAU principle is achieved. If the comparison demonstrates that the baseline is not below business-as-usual scenario, further adjustments should be made to the baseline to ensure that BAU is achieved (section 6.4.6 of GOST R 72555-2026).
- The approach is generally applied to all types of baselines, notwithstanding the method of their setting. Specific instructions for the baselines based on factual or historical emissions are established in Annex “B” *(Cyrillic)* of GOST R 72555-2026.

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

See answer to Part 2 Q1 B

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

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

In case of change in baseline conditions that were not expected at the time of climate project registration, the project proponent shall follow the procedure of re-validation. Paragraph 6 of Annex 2 of the Order No. 248 clearly specifies that in case there is a change in crediting period or baseline and project scenario the project proponent shall re-validate the project.

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

N/A

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

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

According to paragraph 37 of the Resolution of the Government of the Russian Federation No. 790 of 30 April 2022 "On Adoption of Rules for Establishment and Maintenance of Carbon Units Registry, as well as for Conducting Transactions with Carbon Units in Carbon Unit Registry" (hereinafter referred to as Resolution No. 790), the operator of Carbon Units Registry publishes on its website the information on climate projects, including on description and justification of baseline scenario (GHG emissions and removals in the absence of project activity) and project scenario (GHG emissions and removals in case of climate project implementation) as specified in paragraph 17(κ) (*Cyrillic*) of the Resolution No. 790.

The information on baseline scenario and its justification is made publicly available on the webpages of climate projects on the website of Carbon Units Registry (<https://carbonreg.ru/en/registry-infos/?tab=projects>). However, according to paragraph 7 of the Resolution No. 790, the operator of the Registry cannot publish commercial, service, personal or other information protected by the legislation of the Russian Federation and determined by the project proponents' internal rules.

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 Programme guarantees that carbon units issued for climate project implementation outcomes and substantiated by GHG VVB's verification report and verification opinion (statement) support realistic, defensible and conservative baseline. This is confirmed by the following processes and procedures:

- The project proponent follows the guidelines for conservative baseline below “business-as-usual” scenario in accordance with methodologies developed on the basis of GOST R 72555-2026 (Section 6 of GOST R 72555-2026). For more information **see answer to Part 3 Q11**.
- GHG VVB validates the information provided by the project proponent, including on conservative, accurate and below BAU scenario baseline, and issues a validation report and validation opinion (statement) confirming compliance of the project with the national standard (methodology) and criteria set out in Annex 1 of the Order No. 248 (paragraph 1 and 2 of Annex 2 of the Order No. 248).
- The operator of Carbon Units Registry registers a project as climate project in the Registry provided that project proponent submitted GHG VVB's validation report and validation opinion (statement) (paragraph 23 of the Resolution No. 790).
- The project proponent prepares a report on climate project implementation, which, among other things, reflects the baseline and project scenario, actual GHG emissions reduction or removals, methodologies and methods used for calculation of climate project implementation outcomes (Annex 3 and Annex 4 of the Order No. 248).
- The climate project implementation report is verified by GHG VVB, which in case of positive evaluation issues verification report and verification opinion (statement) (*the Resolution of the Government of the Russian Federation No. 455 of 24 March 2022 “On Adoption of Rules for Verification of Climate Project Implementation Outcomes”*, paragraphs 1 and 2).
- Provided that project proponent submitted report on climate project implementation, verification report and verification opinion (statement), the operator of Carbon Units Registry issues carbon units generated from climate projects that used conservative, accurate and below BAU scenario baseline in accordance with methodologies that follows GOST R 72555-2026 (paragraph 43 of the Resolution No. 790).

In this way, the Programme guarantees that issued CORSIA-eligible carbon units will be based on the baseline that is realistic, conservative and below “business-as-usual” scenario.

In practice, detailed guidelines for conservativeness and “below business-as-usual” baseline setting are provided in Section 6 of GOST R 72555-2026. Specific requirements for baselines setting for particular types of activities are set in relevant methodologies.

For instance, the national standard of the Russian Federation GOST R 72561-2026 “System of Standards for Implementing Climate Projects. METHODOLOGIES FOR CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Methodology for a Climate Project for the Production of Thermal Energy from Biomass, Biofuel, or Natural Gas” employs the baseline setting method based on actual or historical emissions as it provides for the most accurate accounting for basic parameters under the conditions, when the

options for the generation of thermal energy in the Russian Federation vary significantly due to local circumstances, including climate, resources availability and infrastructure (section 7.2.1 of the said methodology).

The methodology refers to the requirements of GOST R 72555-2026 on baseline setting, including barrier analysis procedure and procedure ensuring that the baseline is set below business-as-usual level. It further clarifies that quantification can be performed based on historical operational data on the project site for at least 3 years given that such data is available. If there is not credible data available, the data for reference groups should be used. The methodology requires the proper choice of reference groups under Annex “A” (Cyrillic) of the methodology.

The methodology also specifies that statistically significant trends, including those that represent seasonal variability, and potential efficiency improvements should be taken into account in baseline setting (section 7.3.1.1 of the methodology).

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

See answer to Part 2 Q1 B

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? (Paragraph 3.3.4)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

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

Paragraph 6 of Annex 2 of the Order No. 248 clearly specifies that in case there is a change in crediting period or baseline and project scenario the project proponent shall re-validate the project.

Under re-validation, the project proponent provides to GHG VVB all the information about the project required for the initial validation (paragraph 6 of Annex 2 of the Order No. 248). That includes description and justification of the baseline and project scenario and their quantification (paragraph 7(б) (Cyrillic) of Annex 2 of the Order No. 248), as well as monitoring plan, which clarifies measures on data gathering relating to GHG emissions reduction of increase in removals, format of data storage, list of monitoring parameters, methods and frequency of data collection, measurement instruments (paragraph 7(д) (Cyrillic) of Annex 2 of the Order No. 248).

Procedures on initial validation of the project are also described in details in **answer to Part 2 Q1**.

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

See answer to Part 2 Q1 B

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

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

was completed):

As specified in **answer to Part 3 Q15**, in case of significant changes in the project activity, the project proponent shall re-validate it.

Methodologies that follow GOST R 72555-2026 (i.e. methodologies intended for CORSIA compliance) can set additional criteria or guidelines for significant changes in the project that would require re-validation depending on the specificities of particular project types. This provision is outlined in section 13.5 of GOST R 72555-2026. Such guidelines could include specified gaps between verification events.

In addition, in case if climate project is implemented in several stages, the project proponent may submit the relevant report on climate project implementation attached with verification report and verification opinion (statement) prepared by GHG VVB to the operator of Carbon Units Registry for each of the stages (paragraph 2 of Annex 3 “Procedure for Submission of a Report on Climate Project Implementation” of the Order No. 248).

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

N/A

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

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

In addition to **answers to Part 3 Q5 – Q16**, the Programme uses additional criteria for assessing projects as climate project: during climate project implementation period, GHG emissions reduction or increase in removals shall not result from the factors unrelated to the project activities (paragraph (r) (*Cyrillic*) of Annex 1 of the Order No. 248). GHG VVBs assesses compliance with this criteria along with the others in accordance with procedures outlined above.

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

See answer to Part 2 Q1 B

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):

Emission sectors or activity types that may present a potential risk of reversals of emission reductions, avoidance, or carbon sequestration under the Programme could potentially include afforestation and reforestation, sustainable agriculture, rewetting drained peatlands, early detection of forest fires.

However, these activity types supported by the Programme, which may present a potential risk of

reversals, are excluded from the scope of TAB's assessment (see **Appendix C of the Programme Application Form**).

Since such activity types are excluded from the scope of TAB's assessment, criteria "Permanence" should be considered as "not applicable" for the purpose of this Application.

Nonetheless, the Programme would like to inform that procedures for ensuring permanence for such activities **are currently under development**: regulatory procedures for risk assessment, monitoring, notification and mitigation requirements, conferring a liability, functioning of compensation instrument, and detailed procedures for the operator of Carbon Units Registry, *et alia*. At this moment, relevant draft resolutions of the Government of the Russian Federation are being prepared for the procedure of public consultations (description of public consultations on draft legal acts is contained in answer to Part 1 Q11) or regulatory impact assessment procedure.

Thus, the information on planned regulation, which is currently under development, described in Part 4 Q2 – Q8 below should be considered as for information purposes only.

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

The Programme would like to inform that procedures for ensuring permanence for activities that may present a potential risk of reversals are currently under development: regulatory procedures for risk assessment, monitoring, notification and mitigation requirements, conferring a liability, functioning of compensation instrument, and detailed procedures for the operator of Carbon Units Registry, *et alia*. At this moment, relevant draft resolutions of the Government of the Russian Federation are being prepared for the procedure of public consultations (description of public consultations on draft legal acts is contained in answer to Part 1 Q11) or regulatory impact assessment procedure.

The Programme intends to adopt relevant legal acts in 2026.

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):

Not applicable

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

The information on planned regulation, which is currently under development, **should be considered as for information purposes only.**

Currently, the Programme develops regulatory procedures for climate projects with risk of reversal. The Ministry of Economic Development of the Russian Federation is considering the possibility to include a provision that in case of reversal event happening at insignificant level, it would still require a notification thereof from the project proponent and further submission of information about this event to the operator of Carbon Units Registry.

The relevant draft resolution has concluded the procedure of public consultations. As part of this procedure the draft text of the resolution on climate projects with risk of reversal was published on official website Federal Portal on Draft Legal Acts: <http://regulation.gov.ru/projects/165475>.

The Programme intends to adopt relevant legal act in 2026.

In addition, there is the existing national standard of the Russian Federation GOST R 72555-2026 “System of Standards for Implementing Climate Projects. METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Guidelines for the Development of Climate Project Methodologies” adopted by *the Order of the Federal Agency on Technical Regulating and Metrology (Rosstandart) No. 173-st of 27 February 2026* (hereinafter referred to as GOST R 72555-2026), (Section 8.5), which describes the level, which could be considered by methodologies as insignificant in terms of volume of reversal. Such a threshold is set at less than 5% of the total amount of carbon units issued under the climate project at the time of reversal event, or is less than 1 000 tonnes of CO₂-equivalent. If the mass of GHG emissions due to such a reversal is less than this threshold, it should be considered as insignificant. Methodology can establish other thresholds for such reversal *de minimis*, but they cannot be higher than the abovementioned level.

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

Not applicable

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

The information on planned regulation, which is currently under development, **should be considered as for information purposes only.**

Currently, the Programme develops procedures for climate projects with risk of reversal. The Ministry of Economic Development of the Russian Federation plans to specify regulatory requirements on risk assessment, monitoring and mitigation of risk of reversals, which shall be followed by the project proponent implementing a project with risk of reversal.

The relevant draft resolution has concluded the procedure of public consultations. As part of this procedure the draft text of the resolution on climate projects with risk of reversal was published on official website of the Federal Portal on Draft Legal Acts: <http://regulation.gov.ru/projects/165475>.

The Programme intends to adopt relevant legal act in 2026.

In addition, there is the existing GOST R 72555-2026 (Section 8), which describes certain issues related to projects with risk of reversal:

- Reversal risk assessment is conducted on the basis of risk factors that are divided into categories: internal, external and natural. Internal factors include: project management risks, its financial

viability, and project longevity. External risks refer to land rights, illegal logging, and consent of local communities. As for the natural risks such as fire, pest infestation, extreme weather events, including those resulting from climate change, the risk assessment takes into account the project activities that facilitate mitigation of those risk factors.

- Upon the risk assessment the following is determined:
 - the share of carbon units that should be allocated to the Reserve Account at the time of issuance;
 - the risk factors relevant to the project that are to be monitored.
- The monitoring is undertaken according to monitoring plan taking into account the risk factors determined at the assessment stage. The plan has to list the monitoring parameters, monitoring methods and frequency of monitoring.
- The project has to include activities that mitigate the risks or at least maintain the risk at the same level. Such activities should be listed in a reversal risk management plan. The activities have to be aligned with the risk factors relevant for the project based on the outcomes of risk assessment.

Q3. Are provisions in place that... (<i>Paragraph 3.5.5</i>)	
a) confer liability on the activity proponent to monitor, mitigate, and respond <u>to reversals</u> in a manner mandated in the programme procedures?	<input 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 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):

Not applicable

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

The information on planned regulation, which is currently under development, **should be considered as for information purposes only**.

Currently, the Programme develops regulatory procedures for climate projects with risk of reversal. The liability on the project proponent to monitor, mitigate, and respond to reversals, as well as to notify the Programme thereof will be ensured by the binding nature of relevant resolution of the Government of the Russian Federation, which will specify respective requirements for the project proponent and the operator of Carbon Units Registry.

Thus, the draft resolution of Government of the Russian Federation on climate projects with risk of reversal contains the requirement for the project proponent to notify the operator of Carbon Units Registry about a reversal event within 10 business days after its detection. Within 5 months after that the project proponent has to submit to the operator of the Registry information about the reversal, including description of the reversal event, its causes, quantification of the mass of GHG emission due to reversal, as well as any mitigation activities taken. The information submitted has to be verified by an independent accredited GHG VVB.

The relevant draft resolution has concluded the procedure of public consultations. As part of this

procedure the draft text of the resolution on climate projects with risk of reversal was published on official website Federal Portal on Draft Legal Acts: <http://regulation.gov.ru/projects/165475>.

The Programme intends to adopt relevant legal act in 2026.

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

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

Not applicable

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

The information on planned regulation, which is currently under development, **should be considered as for information purposes only**.

Currently, the Programme develops regulatory procedures for climate projects with risk of reversal. The Programme intends to use Reserve Account (Article 2 and Article 10, paragraph 12, of the Federal Law No 296-FZ of 2 July 2021 “On Limitation of Greenhouse Gases Emissions” (hereinafter referred to as the Federal Law No. 296-FZ) as an instrument for compensation for the reversal. Specific relevant procedures for the Programme and the operator of Carbon Units Registry are currently under development. According to draft resolution of the Government of the Russian Federation, the operator of the Registry shall cancel carbon units from the Reserve Account in the amount equal to the mass of GHG emissions resulting from the reversal event and specified in the information submitted by the project proponent to the Registry operator and verified by an accredited GHG VVB. This draft resolution has not yet been published on official website of the Federal Portal on Draft Legal Acts for public consultations as of 9 March 2026 (<http://regulation.gov.ru>).

The Programme intends to adopt relevant legal act in 2026.

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

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.

Not applicable

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

The information on planned regulation, which is currently under development, **should be considered as for information purposes only.**

Currently, the Programme develops regulatory procedures for climate projects with risk of reversal. The draft resolution of the Government of the Russian Federation contains the provision specifying that the period of implementation of the projects with risk of reversal cannot be less than 40 years.

The relevant draft resolution has concluded the procedure of public consultations. As part of this procedure the draft text of the resolution on climate projects with risk of reversal was published on official website Federal Portal on Draft Legal Acts: <http://regulation.gov.ru/projects/165475>.

The Programme intends to adopt relevant legal act in 2026.

In addition, there is the existing GOST R 72555-2026 (Section 8.3.4), which describes that all projects with risk of reversal should apply implementation period of no less than 40 years covering all the crediting periods. The methodologies for such projects should include requirement to conduct monitoring throughout the whole implementation period. The length of the implementation period is the same for all the projects notwithstanding their starting date.

<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? (Paragraph 3.5.6)</p>	<p><input type="checkbox"/> YES</p>
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Summarize and provide evidence of the policies and procedures referred to above:

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

Not applicable

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

The information on planned regulation, which is currently under development, **should be considered as for information purposes only.**

Currently, the Programme develops regulatory procedures for climate projects with risk of reversal. The Programme intends to use Reserve Account (Article 2 and Article 10, paragraph 12, of the Federal Law No. 296-FZ) as an instrument for compensation for the reversal. Specific relevant procedures for the Programme and the operator of Carbon Units Registry are currently under development.

According to the Resolution of the Government of the Russian Federation No. 234 of 5 March 2026 "On Adoption of Additional Conditions for Project's Registration in Carbon Units Registry and Issuance of Carbon Units Generated from Climate Project Implementation for the Purposes of International Cooperation by the Russian Federation in the Area of Limitation of Greenhouse Gases Emissions" (Section III) and the Resolution of the Government of the Russian Federation No. 790 of 30 April 2022 "On Adoption of Rules for Establishment and Maintenance of Carbon Units Registry, as well as for Conducting Transactions with Carbon Units in Carbon Unit

Registry” (paragraph 48¹), authorized carbon units are assigned with a label “for international cooperation purposes” at issuance.

The Ministry of Economic Development of the Russian Federation intends to preserve the labelling for the carbon units that are issued/transferred to the Reserve Account, enabling the operator of Carbon Units Registry to sort out the proper carbon units for compensation. This procedures are developed under the relevant draft resolution on rules for transactions on the Reserve Account. This draft resolution has not yet been published on official website of the Federal Portal on Draft Legal Acts for public consultations as of 9 March 2026 (<http://regulation.gov.ru>).

The Programme intends to adopt relevant legal act in 2026.

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? (Paragraph 3.5.7)	<input type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

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

Not applicable

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

The information on planned regulation, which is currently under development, **should be considered as for information purposes only.**

Currently, the Programme develops regulatory procedures for climate projects with risk of reversal.

The Programme intends to use Reserve Account (Article 2 and Article 10, paragraph 12, of the Federal Law No. 296-FZ) as an instrument for compensation for the reversal. Specific relevant procedures for the Programme and the operator of Carbon Units Registry are currently under development. This draft resolution has not yet been published on official website of the Federal Portal on Draft Legal Acts for public consultations as of 9 March 2026 (<http://regulation.gov.ru>).

The program is willing and will be able to provide additional clarifications, upon request, and as soon as the procedures for climate projects with risk of reversal and procedures for transactions on the Reserve Account are adopted.

The Programme intends to adopt relevant legal acts in 2026.

In addition, the existing GOST R 72555-2026 could supplement future regulatory procedures by, for instance, describing rates of risk factors and thresholds of maximum risk index (Section 8.2 and Annex “B” (Cyrillic) of GOST R 72555-2026).

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):

N/A

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):

Annex 2 “Procedures for Assigning Projects Implemented by Legal Entities, Natural Persons or Individual Entrepreneurs as Climate Projects” of the Order of the Ministry of Economic Development of the Russian Federation No. 248 of 11 May 2022 (hereinafter referred to as the Order No. 248), paragraph 7(6(2)) (*Cyrillic*), outlines “leakage” as an increase in GHG emissions or reduction in GHG removals caused by the project activities and happened outside the project boundaries.

Under the Programme, all types of activities are subject to risk assessment on material emissions leakage.

This requirement is specified in paragraph 7(6(2)) (*Cyrillic*) of the Order No. 248, which states that the project proponent (with no exception on the types of activities) prepares and submits to GHG VVB the information on potential risk of material emission leakage, an explanation on how the project implementation could lead to emission leakage, estimated amount of such possible leakage, as well as any planned measures to prevent or minimize such leakage.

Paragraph 12 of Annex 2 of the Order No. 248 provides for the project proponent to have a monitoring plan, including for emission leakages. This paragraph also requires to deduct the amount of leakage from the amount of carbon units for issuance.

Section 7 of GOST R 72555-2026 further elaborates how methodologies intended for CORSIA compliance should address a risk of material emission leakage. Methodologies should have provisions on identification of all potential sources of such leakages, planned measures to prevent or minimize the risk of leakage, monitoring and quantitative account of such leakages, and relevant deductions to the amount of carbon units estimated for issuance.

According to paragraph 1 of Annex 2 of the Order No. 248, GHG VVB validates this information and includes the results of evaluation in its validation report (paragraph 16 of the same Annex).

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

See answer to Part 2 Q1 B

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):

Section 7.4 of GOST R 72555-2026 relates to the guidelines for quantitative assessment of material emissions leakages:

Methodologies intended for CORSIA compliance should include specifications on quantitative assessment of estimated and actual amount of leakages during climate project implementation, as well as rules for using coefficients or actual monitoring data, and factors of uncertainty.

Methodologies could consider the level of leakage as insignificant or negligible, if quantitative assessment of estimated amount of leakages (per type of leakage) is less than 5% from total amount of estimated GHG emissions reductions or removals. Such “insignificant leakages” per type should be in sum no more than 5% of total amount of estimated GHG emissions reductions or increase in removals. Thus, material emissions leakages that exceeds such *de minimis* level shall be accounted for and monitored.

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

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

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

As specified in paragraphs 7(6(2)) (*Cyrillic*) and 12 of Annex 2 of the Order No. 248, project proponent is required to develop measures to prevent or minimize the risk of emission leakage, draw up monitoring plan and provide the relevant information to GHG VVB for validation.

The project proponent prepares a report on climate project implementation (Annex 3 and Annex 4 of the Order No. 248) and submits it to GHG VVB for verification (paragraph 1 of Annex 3). Information on leakages could be reflected by the project proponent in Sections 10-13 and 16 of the Template for a Report on Climate Project Implementation (Annex 4 of the Order No. 248). GHG VVB assesses this information and includes the results of evaluation in verification report (*the Resolution of the Government of the Russian Federation No. 455 of 24 March 2022 “On Adoption of Rules for Verification of Climate Project Implementation Outcomes”*, paragraphs 1 and 2, as well as paragraph 9(o) (*Cyrillic*)).

Section 7.2 of GOST R 72555-2026 outlines that the methodology intended for CORSIA compliance should have provisions on prevention and minimization of risk of leakage specific for particular type of activity. Such measures should be developed at the stage of project development, implemented during project implementation stage and included in monitoring plan.

Such methodology should take into account the following types of leakages (Section 7.1 of GOST R 72555-2026):

- Market leakage (caused by the reduction in production volumes within the project boundaries and relevant increase outside these boundaries)
- Geographical leakage (caused by transfer of activity to another area)
- Environmental leakage (caused by environmental effect of the project on other natural

- (eco)systems)
- Leakages caused by replacement of equipment, which was used within the project boundaries before the start of project implementation.
- Methodology should use sound, clear and reproducible approaches.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
See answer to Part 2 Q1 B

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

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

Project proponent shall assess the risk of emissions leakage prior to implementation of the project, develop relevant monitoring plan and submit it to GHG VVB as part of validation process. Leakages shall be monitored during the crediting period, quantified, reported and verified by GHG VVB.

See answers to Part 4 Q9(a-b) and Q10(a)

According to Section 7.3 of GOST R 72555-2026, methodology intended for CORSIA compliance should establish frequency of monitoring of leakage, which can be different depending on type of project and type of leakage. However, the frequency should not be less than once every five years.

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

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

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

Paragraph 12 of Annex 2 of the Order No. 248 sets the requirement for project proponent to deduct the amount of leakage, the mass of which was calculated in accordance with the applied methodology, from the amount of carbon units for issuance. Relevant calculations shall be included in proponent’s information for validation, validation report, proponent’s report on climate project implementation, and verification report.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
See answer to Part 2 Q1 B

Q12. Are provisions in place requiring activities that pose a risk of leakage when implemented	<input type="checkbox"/> YES
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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? (Paragraph 3.6.2)	
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Summarize and provide evidence of the policies and procedures referred to above:

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

The Programme covers only project-base activities.

For the Russian Federation, the nature of leakage relevant for the covered projects cannot be efficiently addressed through jurisdictional approaches. The Programme operates in one jurisdiction with single legal framework and stringent regulation on illegal logging and environmental standards for industries, which minimizes the possibility of material emissions leakage, including geographical and environmental type of leakages (**see answer to Part 4 Q10(a)**). Enforcement measures, including inspections, environmental control, civil and criminal liability, are implemented in accordance with the legislation of the Russian Federation.

In addition, the Programme does not cover activities that imply emissions reduction from deforestation, the risk of leakage from which generally is mitigated through jurisdictional approaches.

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:

Activity types supported by the Programme that involve replacing equipment such that these comprise the activity’s baseline:

- Small scale electricity generation from renewable energy sources
- Production of thermal energy from biomass, biofuel or natural gas

For the activity types listed above, does the programme have procedures ensuring that (<i>select all that apply</i>): (Paragraph 3.6.4)	
(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):

Characteristics of equipment used during the implementation of climate project is included in the assessment of estimated mitigation outcomes made by the project proponent and GHG VVBs, and reflected in their respective reports (according to Annex 2, Annex 3 and Annex 4 of the Order No. 248, as well as the Resolution No. 455).

(a)-(c)

Section 7.6 of GOST R 72555-2026 specifies that methodologies for CORSIA on activities involving equipment replacement (e.g. boilers, generators, vehicles, refrigeration equipment) should include the following elements:

- Guidelines for monitoring of leakages provide for tracking and documenting the future path of replaced equipment (storage, transfer, or disposal)
- Disposal of equipment is conducted in accordance with national environmental legislation and international standards
- Emissions related to equipment disposal is quantified using appropriate coefficients, accounted for and deducted from the amount of mitigation outcomes
- If equipment continues to be used outside the project, emissions from it are quantified on the basis of estimated longevity and usage mode, accounted for and deducted from the amount of mitigation outcomes.

Methodologies for such leakages should be clear, documented and based on monitoring data.

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?(Paragraph 3.7.1 and 3.7.5)	<input type="checkbox"/> YES
b) ...to ensure that only one unit is issued for one tonne of mitigation? (Paragraph 3.7.1 and 3.7.5)	<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? (Paragraphs 3.7.2 and 3.7.6)	<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? (Paragraph 3.7.7)	<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) Measures to ensure the transparent transfer of units between registries, if applicable

Carbon Units Registry does not connect to any other registries for units’ transfer. The requirement is not applicable.

(b) Measures to ensure that only one unit is issued for one tonne of mitigation

According to paragraph 7 of Annex 2 “Procedures for Assigning Projects Implemented by Legal Entities,

Natural Persons or Individual Entrepreneurs as Climate Projects” of the Order of the Ministry of Economic Development of the Russian Federation No. 248 of 11 May 2022 (hereinafter referred to as the Order No. 248), for validation procedure project proponent prepares and submits to GHG VVB information related to, *inter alia*, project location, list of facilities and equipment, project boundaries, baseline and project scenario, risks of non-fulfillment and leakages and relevant mitigation measures, monitoring plan (including list of indicators, monitoring methods, measurement instruments, and frequency of data collection). This information prepared by the project proponent at the stage of project development and validated by GHG VVB ensures the proponent has means and capabilities to implement the climate project and evaluate corresponding mitigation outcomes.

Outcomes of climate project are recorded by the project proponent in the report on climate project implementation (Annexes 3 and 4 of the Order No. 248) and verified by GHG VVB (*the Resolution of the Government of the Russian Federation No. 455 of 24 March 2022 “On Adoption of Rules for Verification of Climate Project Implementation Outcomes”*, paragraphs 1 and 2). GHG VVB prepares verification report using national standards for assessment of greenhouse gases emissions (**see answers to Part 2 Q1-Q2**), and thereby confirming the amount of occurred emission reductions or removals expressed in tonnes of carbon dioxide equivalent.

The operator of Carbon Units Registry issues carbon units provided that the project proponent submits the report on climate project implementation, relevant verification report and verification opinion (statement) (**see answer to Part 2 Q6**). According to paragraph 49 of *the Resolution of the Government of the Russian Federation No. 790 of 30 April 2022 “On Adoption of Rules for Establishment and Maintenance of Carbon Units Registry, as well as for Conducting Transactions with Carbon Units in Carbon Unit Registry”* (hereinafter referred to as Resolution No. 790), the operator of the Registry enters issued carbon units to the account of project proponent in the amount specified in the project report and equaled to the occurred mitigation outcomes measured in mass of greenhouse gases equivalent to 1 metric tonne of carbon dioxide.

In addition, Carbon Units Registry does not allow recovery of retired/cancelled carbon units, thus ensuring that one climate project implementation outcome does not count, used, or retired twice (paragraph 42 of the Resolution No. 790).

Sections 10.2 and 10.3 of the national standard of the Russian Federation GOST R 72555-2026 “System of Standards for Implementing Climate Projects. METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Guidelines for the Development of Climate Project Methodologies” adopted by *the Order of the Federal Agency on Technical Regulating and Metrology (Rosstandart) No. 173-st of 27 February 2026* (hereinafter referred to as GOST R 72555-2026) further sets the guidelines for methodologies intended for CORSIA compliance to have provisions to ensure that only one unit is counted for one tonne of mitigation:

- At the stage of project development, the project proponent is required to provide assurances and demonstrate that the project does not account for mitigation that is achieved by an activity within the boundaries of that project and registered in other registries.
- The project proponent is required to consider whether there are other activities registered for the issuance of carbon units that can influence sources and sinks within the project boundaries (and around 200 km from such boundaries) and provide justifications for the absence of effect from such activities.
- The project proponent is required to demonstrate and provide evidence, in accordance with

the applicable methodology, that the activity is not implemented on the territory of certain regions of the Russian Federation that use cap-and-trade scheme(s) and does not belong to certain types of activities and production processes.

– The project proponent shall also demonstrate that the facilities within the project boundaries belong to one owner (or in case of several owners – that there is a contract on distribution of rights on carbon units and rights related to electric power production processes) and does not account for an activity that issues green energy certificates.

– Mitigation outcomes generated from climate project should not be included in an annual report of the project proponent on GHG emissions (submitted to the Ministry of Economic Development of the Russian Federation in accordance with Article 7 of the Federal Law No. 296-FZ), ESG report or any other type of non-financial reports, or be used for reducing carbon footprint of any goods or services.

The above mentioned information, demonstration and assurances should be included by the project proponent in a report on climate project implementation and verified by GHG VVB.

(c) Measures to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time

The Resolution No. 790 sets the procedures that ensure that one carbon unit is issued or transferred to, or owned or retired by, only one entity at any given time. Following these procedures, Carbon Units Registry prevents the entering or placement of one unit to different accounts, or claiming of one unit by different accountholders.

In particular, such measures are guaranteed by the following provisions:

– the account number in Carbon Units Registry is unique, assigned once and cannot be changed, is not reused (paragraph 7 of the *Resolution of the Government of the Russian Federation No. 905 of 20 May 2022 “On Adoption of a Template for Standard Contract for Operator’s Services on Conducting Transactions in Carbon Units Registry”* (hereinafter referred to as the Resolution No. 905));

– one client (legal entity, natural person or individual entrepreneur) cannot have more than one account in the Registry (paragraph 7 of the Resolution No. 905);

– Carbon Units Registry assigns unique serial number to each issued carbon unit (paragraph 51 of the Resolution No. 790);

– the Registry generates such number automatically from the day of first record on the account, i.e. at the time of issuance (paragraph 52 of the Resolution No. 790);

– the number of carbon unit is assigned once and cannot be changed throughout its life cycle in the Registry; thus, ensuring full traceability of carbon unit from its issuance to its retirement (paragraph 53 of the Resolution No. 790);

– there are different labels for different purposes of carbon units retirement (e.g. for reduction of carbon footprint; for international cooperation purposes, including for compensation of GHG emissions from international flights by airlines), which ensures that the carbon unit is not retired twice for different purposes (paragraph 60 of the Resolution No. 790);

– transactions with carbon units, including the transfer of carbon units to other entities are conducted only in accordance with the instructions from the accountholder (paragraphs 6, 8 and

10 of Article 10 of the Federal Law No. 296-FZ).

It should be noted that at the moment the retirement label “for international cooperation purposes” could relate only to CORSIA, which is specified in paragraph 60 of the Resolution No. 790. Currently, there is no legal procedure to issue/retire carbon units in the Registry for the purposes of Article 6.2 of the Paris Agreement or any other international purposes. After the Programme develops procedures for such projects and carbon units, Carbon Units Registry will add additional labels to the retirement purposes, thus excluding the possibility of unit’s retirement against different international schemes. Such labels will be publicly available at the website of the Registry in the upper right corner on a webpage of climate project.

The Ministry of Economic Development of the Russian Federation is the only government agency in Russia entitled to issue letters of authorizations for climate projects and carbon units as a host country. Through the procedure of giving LOAs the Ministry ensures that no double use and no double claiming is possible for units originating from Russian projects (**see answers to Part 5 Q2 – Q10 below for more details**).

(d) Measures in place to discourage and prohibit the double-selling of units, which occurs when one or more entities sell the same unit more than once

The procedures applied by the Programme ensures that there is no double selling of carbon units (**see answers to Part 5 Q1(b) – Q1(c)**).

In addition, the project proponent (legal entity, natural person or individual entrepreneur) shall give written assurances within the contractual obligations with the operator of Carbon Units Registry (**see also answer to Part 2 Q9**) that climate project implementation outcomes will not be used and/or transferred other than for the purposes of carbon units issuance in the Registry in the amount specified during the registration of climate project or during subsequent relevant changes (paragraph 52 of the Resolution No. 905). Paragraph 31 of the Resolution No. 905 states that the operator or a client (legal entity, natural person or individual entrepreneur) is held liable as provided for by the legislation of the Russian Federation in cases of non-fulfilment or improper fulfilment of contractual obligations between these entities.

Paragraph 62 of the Resolution No. 790 further emphasizes that the operator of Carbon Units Registry may suspend the enforcement of the instruction from the accountholder in cases stipulated by the contract, i.e. including in cases of breaching the obligation set out in paragraph 52 of the Resolution No. 905.

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

See answer to Part 2 Q1 B

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

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

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

(a) Procedures in place requiring mitigation from carbon units used by operators under the CORSIA to be appropriately accounted for by the host country

The Federal Law No. 296-FZ establishes the base for the policy of avoidance of double counting (claiming) in accordance with principles and norms of international law and international agreements of the Russian Federation (paragraph 3.1 of Article 9 and Article 13).

The Resolution of the Government of the Russian Federation No. 234 of 5 March 2026 “On Adoption of Additional Conditions for Project’s Registration in Carbon Units Registry and Issuance of Carbon Units Generated from Climate Project Implementation for the Purposes of International Cooperation by the Russian Federation in the Area of Limitation of Greenhouse Gases Emissions” (hereinafter referred to as the Resolution No. 234) provides the detailed procedures for issuance of letters of authorization for projects and carbon units willing to be implemented and issued for international cooperation purposes – in order to support high-integrity activities and units, enhance transparency and avoid double counting (claiming).

The chapeau of paragraph 4 of the Resolution No. 234 specifically emphasizes that the purpose of provisions under the Resolution No. 234 is to avoid double counting (claiming).

According to paragraph 10(a) *(Cyrillic)* of the Resolution No. 234, the Ministry of Economic Development of the Russian Federation assesses climate projects against the risk of non-fulfillment of Russia’s NDC target.

Paragraph 4(r) *(Cyrillic)* of the Resolution No. 234 ensures that information on climate projects and carbon units issued for international cooperation purposes is included and counted in reports of the Russian Federation to the UNFCCC Secretariat in accordance with the requirements of the Paris Agreement, which includes Biennial Transparency Report.

In addition, the Ministry of Economic Development of the Russian Federation is a government agency authorized for the maintenance of the state Registry of GHG Emissions from economic activities of organizations, which is regulated by Article 8 of the Federal Law No. 296-FZ and *the Resolution of the Government of the Russian Federation No. 707 of 20 April 2022 “On Adoption of the Rules for Submission and Review of a Report on GHG Emissions, Template for the Report on GHG Emissions, the Rules for Establishment and Maintenance of the Registry of GHG Emissions and on Certain Changes to Legal Acts of the Government of the Russian Federation”*.

The Registry of GHG Emissions is an information system, which contains reports of organizations on their GHG emissions and provides for the state accounting of such emissions. The results of this accounting are used in the preparation of the Russian Federation's reporting under the UNFCCC and the Paris Agreement.

Therefore, the Ministry of Economic Development of the Russian Federation (1) issues LOAs, (2) receives the information from Carbon Units Registry, (3) maintains the Registry of GHG Emissions; thereby guaranteeing proper accounting of climate project implementation outcomes towards the NDC of the Russian Federation.

(b) Procedures in place that provide for the use of any other method(s) to avoid double-claiming

The Programme does not use other methods for avoidance of double counting (claiming).

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

units from the host country in the CORSIA?	
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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) Procedures in place to obtain letter of authorization from the host country' national focal point or focal points' designee

The Resolution No. 234 provides for the detailed procedures for obtaining the letters of authorization by the project proponent.

Section II of the Resolution No. 234 specifies that in order to receive LOA for climate project the project proponent shall submit to the Ministry of Economic Development of the Russian Federation corresponding request attached with the information on the project, including validation report and validation opinion (statement), and summary report on public consultations (paragraph 6 of the Resolution No. 234). The Ministry assesses the documents with respect to their completeness, compliance with methodologies classified as "METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES" (see **answer to Part 3 Q1**), and the risk of non-fulfillment of NDC target (paragraph 10(a) *(Cyrillic)* of the Resolution No. 234). In case of positive assessment, the Ministry issues the letter of authorization and informs the project proponent thereof (paragraphs 10(б) *(Cyrillic)*, 10(в) *(Cyrillic)* and 12 of the Resolution No. 234).

Upon the submission of relevant documents accompanied with the LOA from the project proponent, the operator of Carbon Units Registry registers the project as a climate project (paragraphs 23 and 27 of the Resolution No. 790) and labels it as climate project "for international cooperation purposes" (paragraph 35¹ of the Resolution No. 790).

Section III of the Resolution No. 234 outlines the procedures for receiving the letter of authorization for issuance of carbon units generated from climate project for international cooperation purposes. In order to receive the LOA the project proponent shall submit to the Ministry of Economic Development of the Russian Federation a corresponding request attached with the report on climate project implementation, verification report and verification opinion (statement), and the letter of authorization for climate project for international cooperation purposes (paragraph 15 of the Resolution No. 234). The Ministry assesses the documents on their completeness and, in case of positive assessment, issues the LOA for issuance of carbon units generated from climate project for international cooperation purposes (paragraphs 17 and 19 of the Resolution No. 234).

The operator of Carbon Units Registry issues carbon units based on the documents provided by the project proponent, including the LOA (paragraphs 43 and 47 of the Resolution No. 790) and designates to them the label "for international cooperation purposes" (paragraph 48¹ of the Resolution No. 790).

The Ministry of Economic Development of the Russian Federation can request the Expert Council to assist in the assessment of climate project and carbon units for eligibility to be authorized for international cooperation purposes (paragraphs 9 and 16 of the Resolution No. 234).

Note: the Ministry of Economic Development of the Russian Federation is the national focal point to the UNFCCC, Kyoto Protocol and the Paris Agreement, which is stipulated in the mandate of the Ministry (the Resolution of the Government of the Russian Federation No. 437 of 5 June 2008 "On Ministry of Economic Development of the Russian Federation", paragraph 1, sub-paragraphs 24).

(b) Procedures in place for host country authorizations to be obtained and made publicly available prior to the use of units from the host country in the CORSIA

The operator of Carbon Units Registry publishes on its website, among other things, the letters of authorization (paragraphs 17(ж) *(Cyrillic)* and 17(п) *(Cyrillic)* of the Resolution No. 790) on the webpages of climate projects for international cooperation purposes according to paragraph 37 of the Resolution No. 790.

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 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 Programme has the provisions in place, which outline the content of letters of authorization for climate projects and carbon units for international cooperation purposes.

Paragraph 13 of the Resolution No. 234 specifies that the authorization of a project as climate project for international cooperation purposes shall attach the information on the name and type of the project, crediting period, as well as the information relevant for the reporting to the UNFCCC Secretariat (e.g. authorized uses, including CORSIA and CORSIA compliance period(s) specifically, first transfer definition, etc.).

Paragraph 20 of the Resolution No. 234 lists the information that shall be attached to a letter of authorization for issuance of carbon units generated from climate project for international cooperation purposes: information on climate project and outcomes of its implementation, including date and duration of authorization, project proponent, name and type of the project, methodology used, crediting period, vintages, the amount of GHG emissions reductions or increase in removals, total estimated amount of carbon units for issuance under the project, the amount of carbon units for issuance, as well as the information relevant for the reporting to the UNFCCC Secretariat (e.g. authorized uses, including CORSIA and CORSIA compliance period(s) specifically, first transfer definition, etc.).

The LOAs are issued on the letterheads of the Ministry of Economic Development of the Russian Federation, are signed by a designated official and have a point of contact.

Since the Programme operates only in one jurisdiction, there cannot be issuing authority other than the Ministry of Economic Development of the Russian Federation.

Paragraph 4(r) *(Cyrillic)* of the Resolution No. 234 provides for proper accounting of carbon units when

preparing the reports to the UNFCCC Secretariat in accordance with the requirement of the Paris Agreement. The corresponding adjustments is to me made in the Biennial Transparency Report of the Russian Federation.

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

Since the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) decided to postpone the elaboration of further guidance in relation to corresponding adjustments for multi-year and single-year nationally determined contributions, in a manner that ensures the avoidance of double counting till 2028 (see paragraph 58 of the Annex to decision 4/CMA.6), the Russian Federation is still considering the appropriate accounting method to use and will decide on it as soon as sufficient practice is developed or necessary guidance is provided by the CMA.

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) and (b)

When assessing a request from the project proponent for receiving LOA, the Ministry of Economic Development of the Russian Federation evaluates, among other things, the risks of non-fulfillment of national targets on reduction of GHG emissions (paragraph 10(a) (*Cyrillic*) of the Resolution No. 234).

The Ministry also takes into account the requirements set out under the UNFCCC and the Paris Agreement for the purpose of fulfilling paragraph 4, and specifically paragraph 4(r) (*Cyrillic*), of the Resolution No. 234, which is to collect, store and report the relevant information to the UNFCCC Secretariat.

Consequently, the letters of authorization issued by the Ministry of Economic Development of the Russian Federation shall include the scope/purpose of authorization of ITMOs’ use and the relevant statement of confirmation from the Ministry according to the rules and templates issued under the Paris Agreement.

See also answers to Part 5 Q2 and Q4.

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):

The Federal Service for Hydrometeorology and Monitoring of the Environment (Roshydromet) is responsible for preparation of National inventory of anthropogenic emissions by sources and removals by sinks of

greenhouse gases not regulated by the Montreal Protocol (*the Order of the Ministry of Natural Resources and Environment of the Russian Federation No. 298 of 25 April 2022 “On Adoption of the Process for Preparation of Inventory of Anthropogenic Emissions from Sources and Removal by Sinks of Greenhouse Gases”*, paragraph 2) as well as Biennial Transparency Report (*the Directive of the Government of the Russian Federation No. 2291-r from 22 August 2023*, Section 4).

The Ministry of Economic Development of the Russian Federation submits to Roshydromet the information from the Registry of GHG Emissions from economic activities (**see answer to Part 5 Q2**), while the operator of Carbon Units Registry submits to Roshydromet and the Ministry the information contained in Carbon Units Registry (paragraph 67 of the Resolution No. 790) – in order this information to be reflected and accounted in the national inventory of GHG emissions and BTR.

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 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) Measures in place to make publicly available any national government decisions related to accounting for units used in ICAO

Any Programme’s procedures or rules reflecting state decisions related to accounting for units (including the Resolution No. 234 reflecting the procedures for LOAs’ issuance as well as the Resolution No. 790 setting requirements for the operator of Carbon Units Registry to make LOAs publicly available) are published on official dedicated government website, if they are established by legal acts: www.pravo.gov.ru. **See answer to Part 1 Q9.**

For greater convenience of project proponents, accountholders, owners of carbon units, and any other interested parties, all procedures and processes are published on the website of Carbon Unit Registry: <https://carbonreg.ru/en/info/>.

Letters of authorization are to be publicly available on the webpages of climate projects for international cooperation purposes on the website of Carbon Units Registry (<https://carbonreg.ru/en/registry-infos/?tab=projects>). The requirement for the operator of the Registry to publish LOAs (paragraphs 17 (ж) (*Cyrillic*) and 17 (п) (*Cyrillic*) of the Resolution No. 790) is set out in paragraph 37 of the Resolution No. 790.

(b) Measures in place to update information pertaining to host country attestation as often as necessary to avoid double-claiming

The Resolution No. 234 setting the procedures for issuance of letters of authorization does not provide the opportunity to make any changes to the authorization after the issuance of carbon units. Therefore, there is

no need to have measures to update the information on LOAs.

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 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 type="checkbox"/> YES
(ii) ...specify the expected timing and processes by which the programme will compare the host country’s reported information on authorizations in its national reports with the information provided by the country in its attestation ?	<input type="checkbox"/> YES
iii) ...require publication of all host-country attestations and related documentation <u>generated by the emissions unit programme (e.g., results from the comparison)</u> ?	<input 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 Ministry of Economic Development of the Russian Federation is the national focal point to the UNFCCC, Kyoto Protocol and the Paris Agreement, which is stipulated in the mandate of the Ministry (*the Resolution of the Government of the Russian Federation No. 437 of 5 June 2008 “On Ministry of Economic Development of the Russian Federation”*, paragraph 1, sub-paragraphs 24). According to the Federal Law No. 296-FZ (Article 4, paragraph 2) as well as the Resolution No. 437 (paragraph 1, sub-paragraphs 19), the Ministry of Economic Development of the Russian Federation is responsible for functioning of Voluntary GHG Emission Reduction System of the Russian Federation.

Such an arrangement safeguards against inconsistencies between the data on authorizations and first transfers and national GHG emissions reporting as the same government agency is responsible for the aggregation of information and relevant cross-checks.

The Ministry of Economic Development of the Russian Federation ensures the integrity of information by the following measures:

- Record the copies of issued LOAs in the ministerial database as per standard document management protocols for governmental agencies – in order to use them for cross-checks
- Request and receive data on issued and retired authorized carbon units from Carbon Units Registry according to paragraph 67 of the Resolution No. 790
- Use these data for national reporting under the Paris Agreement.

The Programme is operating only in one jurisdiction. Since the authorizations are issued by a single authority, there is no need for the Programme to cross-check among several sources of information on authorization.

The operator of Carbon Units Registry publishes on its website the letters of authorization (paragraphs 17 (ж) (*Cyrillic*) and 17 (n) (*Cyrillic*) of the Resolution No. 790) on the webpages of climate projects for international

cooperation purposes according to paragraph 37 of the Resolution No. 790.

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

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

The procedures described in **answers to Part 5 Q2 – Q8** above guarantees the integrity between the use of potential CORSIA-eligible carbon units and national GHG emissions reporting of the Russian Federation, thereby minimizing the possibility of double counting (claiming). Having noted that, the Programme is willing and able to provide all the relevant information upon request.

If any double claiming issues arise, they will be addressed by the Ministry of Economic Development of the Russian Federation under the rules and procedures of the Programme, as appropriate.

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

N/A

Q10. Does the Programme have procedures in place for the programme, or proponents of the activities it supports, to compensate for, replace, or otherwise reconcile double claimed mitigation associated with units used under the CORSIA which the host country’s national accounting focal point or designee otherwise attested to its intention to not double claim, including in the instance that the attestation is withdrawn.? (<i>Paragraph 3.7.14</i>)	<input type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

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

The possibility of discrepancies between the Programme data and national GHG emissions reporting of the Russian Federation is very low, thus making double counting (claiming) a highly unlikely event. The Programme ensures the integrity of the system by the following:

- Operational management of the Programme is performed by the same authority that serves as a national focal point to the UNFCCC, Kyoto Protocol and the Paris Agreement (**see answer to Part 5 Q8**).
- Single authority – the Ministry of Economic Development of the Russian Federation – issues letters of authorization and applies corresponding adjustments, thereby reducing the chances of inconsistencies in data.

- The operator of Carbon Units Registry regularly submits information on issued/retired carbon units to the Ministry of Economic Development of the Russian Federation and Roshydromet for reflecting this information and making the adjustments in national GHG emissions reporting **(see answers to Part 5 Q2 and Q6)**.
- If any double claiming issues arise, they will be addressed by the Ministry of Economic Development of the Russian Federation under the rules and procedures of the Programme, as appropriate.

Therefore, additional procedures for compensation in case of double counting (claiming) are considered unnecessary for the Programme at this point of time.

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

N/A

PART 6: Programme comments

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

Terminology used under the Programme

Account in Carbon Units Registry	– a record in Carbon Units Registry, which is used for accounting of and transactions with carbon units
Carbon unit	– verified outcome of climate project implementation that is measured in mass of greenhouse gases equivalent to 1 metric ton of carbon dioxide
Carbon Units Registry	– an information system, in which climate projects are registered and carbon units as well as transactions with carbon units are tracked
Crediting period	– the accounting period of the reduction (prevention) of greenhouse gas emissions and (or) increase in their removals as an outcome of project implementation
Climate project	– set of activities the implementation of which results in GHG emissions reduction and (or) increase in removals of greenhouse gases
GHG VVB	– legal entity or individual entrepreneur accredited as a greenhouse gases validation and verification body in the National System of Accreditation in accordance with the relevant legislation of the Russian Federation
Double counting	– “duplication of accounting” in legal acts of the Russian Federation
Operator of Carbon Units Registry	– a legal entity authorized by the Government of the Russian Federation to administer the Carbon Units Registry
Owner of carbon units	– legal entity, natural person or individual entrepreneur who possesses carbon units
Validation	– procedure of conformity assessment of project as climate project
Verification	– procedure of verification of climate project implementation outcomes
Vintage	– calendar year during which the reduction (prevention) of greenhouse gas emissions and (or) increase in their removals, which are the basis for the issuance of carbon units, were achieved as a result of the project implementation
Withdrawal Account	– special account in Carbon Units Registry dedicated to retirement/cancellation of carbon units
<i>Terms specific for the operation of Carbon Units Registry</i>	
[Operator within the context of data protection law (the Federal Law No. 152-FZ)]	– the key term for the entity that determines the purposes and means of processing personal data. It is directly analogous to the "Controller" or "Data Controller" in GDPR
Personal data subject	– the identified or identifiable natural person
Enhanced Qualified Electronic Signature	– a legally binding digital signature in the Russian Federation
Machine-readable power of attorney	– a digital document allowing an employee to act on behalf of an organization

COMPENDIUM

of legal acts used under the Voluntary Greenhouse Gases Emission Reduction System of the Russian Federation

1. Hierarchy of legal acts in the legal system of the Russian Federation:

(Retrieved in the context of the Programme)

– **The Constitution of the Russian Federation**

(The Constitution of the Russian Federation has supreme legal force, direct effect and is applicable on the entire territory of the Russian Federation. Laws and other legal acts adopted in the Russian Federation must not contradict the Constitution)

– **Federal Constitutional Laws and Federal Laws**

(They are adopted on matters provided for by the Constitution of the Russian Federation, on subjects within the competence of the Russian Federation and on subjects within the joint competence of the Russian Federation and constituent entities of the Russian Federation, have direct effect on the entire territory of the Russian Federation, do not contradict the Constitution of the Russian Federation)

– **Acts of the President of the Russian Federation**

(They are issued by the President of the Russian Federation in the form of decrees and orders, are binding on the entire territory of the Russian Federation, do not contradict the Constitution of the Russian Federation and Federal Laws)

– **Acts of the Government of the Russian Federation**

(They are adopted by the Government of the Russian Federation in the form of a resolution and an directive on the basis and pursuant to the Constitution of the Russian Federation, Federal Laws, decrees, orders, instructions of the President of the Russian Federation, are binding in the Russian Federation, do not contradict acts of higher legal effect)

– **Legal acts of federal executive bodies**

(They are issued by the federal executive bodies in the form of regulations, orders, rules, directives and provisions with the authority to issue one or another legal act or group of acts in federal constitutional laws, federal laws, acts of the President of the Russian Federation and resolutions of the Government of the Russian Federation, are binding in the Russian Federation, do not contradict acts of higher legal effect)

2. Federal Laws used under the Programme:

2.1 Regulating the elements of the Programme:

- the Federal Law No. 296-FZ of 2 July 2021 “On Limitation of Greenhouse Gases Emissions”
- the Federal Law No. 162-FZ of 29 June 2015 “On Standardization in the Russian Federation”
- the Federal Law No. 412-FZ of 28 December 2013 “On Accreditation in National System of Accreditation”

2.2 Taken into account by the Programme

- the Federal Law No 7-FZ of 10 January 2002 “On Protection of the Environment”
- the Federal Law No. 52-FZ of 24 April 1995 “On Wildlife”
- the Federal Law No. 63-FZ of 6 April 2011 “On Electronic Signature”
- the Federal Law No. 74-FZ of 3 June 2006 “Water Code of the Russian Federation”

- the Federal Law No. 197-FZ of 30 December 2001 "The Labor Code of the Russian Federation"
- the Federal Law No. 273-FZ of 25 December 2008 "On Combating Corruption"
- the Federal Law No. 79-FZ of 27 July 2004 "On Civil Service of the Russian Federation"
- the Federal Law No. 82-FZ of 30 April 1999 "On Guarantees for Rights of Indigenous Peoples of the Russian Federation"

3. Acts of the President of the Russian Federation used under the Programme

3.1 Regulating the elements of the Programme:

- Not available

3.2 Taken into account by the Programme

- the Decree of the President of the Russian Federation No. 812 of 26 October 2023 "On Approval of the Climate Doctrine of the Russian Federation"
- the Decree of the President of the Russian Federation No. 309 of 7 May 2024 "On National Development Goals of the Russian Federation for the Period till 2030 and for the Future until 2036"
- the Decree of the President of the Russian Federation No. 547 of 6 August 2025 "On Reduction of Greenhouse Gases Emissions"
- the Decree of the President of the Russian Federation No. 666 of 4 November 2020 "On Reduction of Greenhouse Gases Emissions"

4. Acts of the Government of the Russian Federation

4.1 Regulating the elements of the Programme:

General governance of the Programme

- the Resolution of the Government of the Russian Federation No. 437 of 5 June 2008 "On the Ministry of Economic Development of the Russian Federation"
- the Resolution of the Government of the Russian Federation No. 234 of 5 March 2026 "On Adoption of Additional Conditions for Project's Registration in Carbon Units Registry and Issuance of Carbon Units Generated from Climate Project Implementation for the Purposes of International Cooperation by the Russian Federation in the Area of Limitation of Greenhouse Gases Emissions"
- the Directive of the Government of the Russian Federation No. 2349-r of 19 August 2022 (setting the main provisions of the concession agreement with JSC "Kontur" on functioning of Carbon Units Registry)

Carbon Units Registry

- the Resolution of the Government of the Russian Federation No 790 of 30 April 2022 "On Adoption of Rules for Establishment and Maintenance of Carbon Units Registry, as well as for Conducting Transactions with Carbon Units in Carbon Units Registry"
- the Resolution of the Government of the Russian Federation No. 905 of 20 May 2022 "On Adoption of a Template for Standard Contract for Operator's Services on Conducting Transactions in Carbon Units Registry"
- the Directive of the Government of the Russian Federation No 367-r of 1 March 2022 (authorization of JSC "Kontur" as an operator of Carbon Units Registry)

Verification. Accreditation of validators and verifiers

- the Resolution of the Government of the Russian Federation No 455 of 24 March 2022 “On Adoption of Rules for Verification of Climate Project Implementation Outcomes”
- the Resolution of the Government of the Russian Federation No. 2050 of 26 November 2021 "On Adoption of Rules for Accreditation in the National Accreditation System, the Rules for Conducting the Procedure for Confirming the Competence of an Accredited Person, the Rules for Making Changes to the Information about the Accredited Person contained in the Register of Accredited Persons and provided for in Subparagraphs 7 and 8 of Paragraph 1 of Article 21 of the Federal Law “On Accreditation in the National Accreditation System”, the Rules for Considering an Accredited Person’s Application for Termination of Accreditation and Adoption by the National Accreditation Body of a Decision on Termination of Accreditation, on the Amendment and Invalidation of Certain Acts and Certain Provisions of Certain Acts of the Government of the Russian Federation”

4.2 Taken into account by the Programme

- the Directive of the Government of the Russian Federation No 3052-r of 29 October 2021 “The Strategy of Socio-economic Development of the Russian Federation with Low Greenhouse Gases Emissions until 2050”

5. Legal acts of federal executive bodies

5.1 Regulating the elements of the Programme:

General governance of the Programme

- the Order of the Ministry of Economic Development of the Russian Federation No 248 of 11 May 2022 “On Adoption of Criteria and Procedures for Assigning Projects Implemented by Legal Entities, Natural Persons or Individual Entrepreneurs as Climate Projects, as well as a Template and Procedures for Submission of Report on Implementation of Climate Project”
- The Order of the Ministry of Economic Development of the Russian Federation No. 707 of 26 October 2020 “On Adoption of Criteria for Accreditation and List of Documents Approving Compliance of the Applicant and Accredited Entity with Accreditation Criteria”
- the Order of the Ministry of Economic Development of the Russian Federation No. 148 of 27 February 2026 “On Adoption of the Provision on the Expert Council in the area of Limitation of Greenhouse Gases Emissions”

National Standards

- the national standard of the Russian Federation GOST R 1.2-2020 “National Standard of the Russian Federation. Standardization in the Russian Federation. Rules for Development, Adoption, Renewal, Revision and Cancellation” (adopted by the Order of Rosstandart of 30 June 2020 No. 328-st)
- the national standard of the Russian Federation GOST R ISO 14064-2-2021 “Greenhouse gases. Part 2. Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements” (adopted by the Order of Rosstandart of 30 September 2021 No. 1030-st)
- the national standard of the Russian Federation GOST R ISO 14064-3-2021 “Greenhouse gases. Part 3. Specification with guidance for the verification and validation of greenhouse gas

- statements” (adopted by the Order of Rosstandart of 30 September 2021 No. 1031-st)
- the national standard of the Russian Federation GOST R ISO 14080-2021 “Greenhouse gas management and related activities. Framework and principles for methodologies on climate actions” (adopted by the Order of Rosstandart of 30 September 2021 No. 1033-st)
 - the national standard of the Russian Federation GOST R ISO 14065-2022 “General principles and requirements for bodies validating and verifying environmental information” (adopted by the Order of Rosstandart of 25 October 2022 No. 1187-st)
 - the national standard of the Russian Federation GOST R 72555-2026 “System of Standards for Implementing Climate Projects. METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Guidelines for the Development of Climate Project Methodologies” (adopted by the Order of Rosstandart No. 173-st of 27 February 2026)
 - the national standard of the Russian Federation GOST R 72558-2026 “System of Standards for Implementing Climate Projects. METHODOLOGIES FOR CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Methodology for a Climate Project on Small-Scale Renewable Electricity Generation for Direct Supply to Consumers and/or to the Power Grid” (adopted by the Order of Rosstandart No. 176-st of 27 February 2026)
 - the national standard of the Russian Federation GOST R 72561-2026 “System of Standards for Implementing Climate Projects. METHODOLOGIES FOR CLIMATE PROJECTS IMPLEMENTED FOR INTERNATIONAL COOPERATION PURPOSES: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Methodology for a Climate Project for the Production of Thermal Energy from Biomass, Biofuel, or Natural Gas” (adopted by the Order of Rosstandart No. 179-st of 27 February 2026)
 - the national standard of the Russian Federation GOST R 71115-2023 “SYSTEM OF STANDARDS FOR IMPLEMENTING CLIMATE PROJECTS. Methodology for the Quantification of Greenhouse Gases Leakage Associated with the Extraction and Transportation of Fossil Fuel” adopted by the Order of Rosstandart No. 1467-st of 23 November 2023.

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.

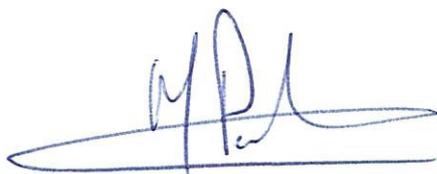
Signed:

Maxim G. Reshetnikov

9 March 2026

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)



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Programme Application Form, Appendix B

Programme Assessment Scope

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

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



ICAO

Programme Application Form, Appendix C

Programme Exclusions Scope

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

- Sheet A) Activities the programme describes in this form will be **excluded** from assessment by ICAO's T.
- Sheet B) List of all methodologies / protocols that support activities described under Sheet A

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

Methodology name	Unique Methodology / Protocol Identifier	Applicable methodology version(s)	Date of entry into force of most recent version	Prior versions of the methodology that are credited by the Programme (if applicable)	Greenhouse / other gases addressed in methodology	Web link to methodology
System of standards for the implementation of climate projects. METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR CARRY OUT INTERNATIONAL COOPERATION. Methodology for a climate project in the field of sustainable agriculture, including cultivation of protective forest stands	GOST R 72557— 2026	first issue	27.02.2026	N/A	CO2, CH4, N2O	https://carbonreg.ru/pdf/methodology/standard/GOST%20R%2072557-2026%20Methodology%20of%20the%20climate%20project%20in%20the%20field%20of%20sustainable%20agriculture,%20including%20the%20creation%20of%20protective%20forest%20plantations%20ENG.pdf
System of standards for implementing climate projects. METHODOLOGIES FOR CLIMATE PROJECTS IMPLEMENTED FOR THE PURPOSES OF IMPLEMENTING INTERNATIONAL COOPERATION: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Methodology of a climate project for the early detection of forest fires not covered by ground-based or aerial fire monitoring systems and their timely suppression using ground and/or aerial equipment	GOST R 72559—2026	first issue	27.02.2026	N/A	CO2, CH4, N2O	https://carbonreg.ru/pdf/methodology/standard/GOST%20R%2072559-2026%20Methodology%20of%20the%20climate%20project%20for%20the%20early%20detection%20of%20fires%20in%20forests%20and%20aviation%20fire%20monitoring%20systems%20ENG.pdf
System of standards for the implementation of climate projects. METHODOLOGIES OF CLIMATE PROJECTS IMPLEMENTED FOR CARRY OUT INTERNATIONAL COOPERATION. Methodology for climate project in the field of afforestation and reforestation	GOST R 72556—2026	first issue	27.02.2026	N/A	CO2, CH4, N2O	https://carbonreg.ru/pdf/methodology/standard/GOST%20R%2072556-2026%20Methodology%20for%20climate%20project%20in%20the%20field%20of%20afforestation%20and%20reforestation.pdf
System of Standards for Implementing Climate Projects. METHODOLOGIES FOR CLIMATE PROJECTS IMPLEMENTED FOR THE PURPOSES OF IMPLEMENTING INTERNATIONAL COOPERATION: PROJECTS IMPLEMENTED TO COMPENSATE GREENHOUSE GASES EMISSIONS FROM INTERNATIONAL FLIGHTS. Methodology of a climate project for rewetting drained peatlands in the temperate climate zone	GOST R 72560—2026	first issue	27.02.2026	N/A	CO2, CH4, N2O	https://carbonreg.ru/pdf/methodology/standard/GOST%20R%2072560-2026%20Methodology%20of%20the%20climate%20project%20for%20irrigation%20of%20drained%20peatlands%20ENG.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;

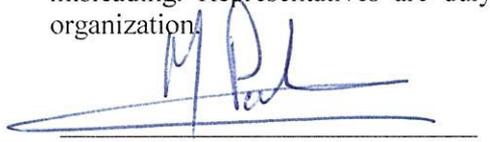
² Only applicable when the Programme submits the signed "*Emissions Unit Programme Registry Attestation*" to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

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

Maxim G. Reshetnikov
Minister of Economic Development
of the Russian Federation

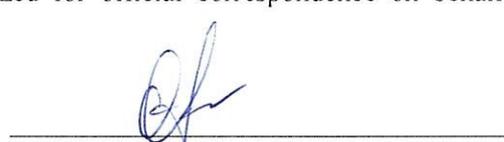
Programme Representative Name

**Voluntary Greenhouse Gases Emission
Reduction System of the Russian
Federation**

Programme Name

9 March 2026

Date



Registry Representative Signature

Mrs Oksana S. Gogunskaya
General Director JSC "Kontur"

Registry Representative Name

Carbon Units Registry

Registry Name

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: [Voluntary Greenhouse Gases Emission Reduction System of the Russian Federation](#)

Administering Organization⁵: [Ministry of Economic Development of the Russian Federation](#)

Official mailing address: [10, building 2, Presnenskaya embankment, Moscow, Russian Federation, 123112](#)

Telephone #: [+7 495 870-29-21](#)

Official web address: www.economy.gov.ru

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

Full name and title: [Mr. Maxim G. Reshetnikov, Minister of Economic Development of the Russian Federation](#)

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

E-mail address: mineconom@economy.gov.ru

Telephone #: [+7 495 870-29-21](#)

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: Mr. Maxim A. Kolesnikov, First Deputy Minister of Economic Development of the Russian Federation

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

E-mail address: mineconom@economy.gov.ru

Telephone #: +7 495 870-29-21

2. Registry Representative Information⁶

A. Registry Information

Registry / system name: Carbon Units Registry

Administering Organization: Kontur Joint Stock Company

Official mailing address: Moskvoretskaya Embankment., 9c1, Room 2/0, Moscow, Russia, 109240,

Telephone #: +7 495 625 16 08

Official web address: <https://carbonreg.ru/en/>

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

Full name and title: Mrs Oksana S. Gogunskaya, General Director

Employer / Company (*if not Registry Administering Organization*): Click or tap here to enter text.

E-mail address: o.gogunskaya@carbonreg.ru

Telephone #: +7 495 625 16 08

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

Full name and title: Mr. Maxim A. Kolesnikov, First Deputy Minister of Economic Development of the Russian Federation

Employer / Company (*if not Registry Administering Organization*): Ministry of Economic Development of the Russian Federation

E-mail address: mineconom@economy.gov.ru

Telephone #: +7 495 870-29-21

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

PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES

	<p>Does the Programme Registry fully meet the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place in the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat and, if applicable⁷, as acknowledged by the Programme in the signed “Programme acceptance to terms of eligibility for inclusion in the ICAO document “<i>CORSIA Eligible Emissions Units</i>”?”</p>	<p><input checked="" type="checkbox"/> YES</p>
<p>7.1</p>	<p>Describe how the Registry ensures its ability to implement these provisions:</p> <p>Carbon Units Registry (hereinafter, <i>Carbon Units Registry</i> or <i>Registry</i>) functions as a highly secure cloud-based information system and is operated by the Operator of the Registry (hereinafter, <i>Operator</i>) (paragraph 1 Article 10 of the Federal Law No. 296-FZ of 2 July 2021 “On Limitation of Greenhouse Gases Emissions” (hereinafter, Federal Law No. 296-FZ).</p> <p>By the Order of the Government of the Russian Federation No. 367-r of 1 March 2022 JSC “Kontur” was authorized to be an Operator (administrator) of the Carbon Units Registry. By the Order of the Government of the Russian Federation No. 2349-r of 19 August 2022 (paragraph 3 of the Main Terms of Concession Agreement) the Ministry of Economic Development of the Russian Federation was authorized to act as a concession grantor for the concession agreement with JSC “Kontur” on the functioning of the Carbon Units Registry.</p> <p>The governance, procedures and oversight of the Registry transactions are outlined in the Resolution No. 790 of the Government of the Russian Federation of 30 April 2022, “On Adoption of the Rules for Establishment and Maintenance of Carbon Units Registry, as well as Conducting Transactions with Carbon Units in Carbon Units Registry (hereinafter, <i>Registry Rules</i> or <i>Resolution No. 790</i>).</p> <p>For a project to be assigned as a climate project under the Voluntary Greenhouse Gases Emission Reduction System of the Russian Federation it must be registered in the Registry. Upon registration, each climate project is assigned a unique project number (hereinafter, project number). The project number is generated automatically upon the first record of the climate project in the Registry, is assigned only once, cannot be modified and cannot be reused for other climate projects (paragraphs 30-31 of the Registry Rules).</p> <p>The Registry supports the full lifecycle of carbon units (hereinafter, CUs), including issuance, holding, transfer, retirement and cancellation. Each issued CU is assigned with unique serial number to ensure traceability. The Registry maintains records of climate project registration and all transactions involving CUs, and publicly discloses relevant transaction information in accordance with the Registry Rules.</p> <p>Issuance</p> <p>According to paragraph 43 of the Registry Rules, Operator issues carbon units provided that the project proponent submits: (1) document confirming the authorization of the head of the project proponent (or a designated representative) to sign the carbon units issuance application, (2) report on the project, (3) authorization issued by the Ministry of Economic Development of the Russian Federation. As specified in paragraph 17(π) (Cyrillic) of the Resolution No. 790 “report on the project” collectively refers to the proponent’s report on implementation of climate project,</p>	

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

verification report on outcomes of climate project implementation, positive opinion (statement) of GHG VVB on verification of such outcomes.

Issued CUs are credited to the account of the project proponent in the Registry no later than the next day following receipt of the project proponent's instruction by the Operator.

Holding (property aspects)

Article 10 of the Federal Law No. 296-FZ underlines property aspects of carbon units throughout their life-cycle in Carbon Units Registry:

- transactions with carbon units, including the transfer of carbon units to other entities are conducted only in accordance with the instructions from the accountholder (paragraphs 6, 8 and 10 of Article 10 of the Federal Law No. 296-FZ),
- the owner's right of possession is ensured by the records in Carbon Units Registry and account statements (paragraphs 7 and 8 of Article 10 of the Federal Law No. 296-FZ).

Paragraph 68 of the Resolution No. 790 reiterates that the accountholder's rights on carbon units are ensured and confirmed by the account statements issued by the Operator of the Registry.

Transfer

Under paragraph 59 of the Registry Rules, transfers of carbon units must be carried out on the basis of an instruction by debiting the transferor's account and crediting the acquirer's account in the Registry.

Retirement

According to paragraph 60 of the Resolution No. 790, for the retirement of carbon units the accountholder shall provide the Operator of the Registry with the instruction to retire units. Based on such an instruction the Operator transfers carbon units from the account of accountholder to the Withdrawal Account (special "end-of-life" account for retired and cancelled units).

Cancellation

The Operator of Carbon Units Registry performs the cancellation only in cases set out in the Federal Law No. 296-FZ, Article 10, paragraph 9: termination of the account due to termination of the contract between the operator of the Registry and its client (legal entity, natural person or individual entrepreneur). Paragraphs 39-42 of the Resolution No. 790 describe the details for cancelled carbon units.

Note: Both retired and cancelled carbon units are transferred to single Withdrawal Account. The operator of Carbon Units Registry assigns different marks for such carbon units (retired and cancelled) on the Withdrawal Account. Retired and cancelled carbon units cannot be recovered (paragraph 42 of the Resolution No. 790)

Public disclosure

The procedures are published on official government website dedicated to publication of legal acts: www.pravo.gov.ru. For greater convenience of project proponents, accountholders, owners of carbon units, and any other interested parties, all procedures and processes are published on the website of Carbon Unit Registry: <https://carbonreg.ru/ru/info/>.

Detailed information on retired carbon units is publicly available on the website of Carbon Units Registry:

<https://carbonreg.ru/en/registry-infos/?tab=offsetUnits>

<https://carbonreg.ru/ru/internationalOffsetUnits/>

Labelling

If the Ministry of Economic Development of the Russian Federation authorizes the carbon units issuance, it specifies in its decision information about the relevant climate project for the purpose of international cooperation and its implementation outcomes, including the date and validity period of the authorization, name of the project for the purpose of international cooperation, climate project proponent, project type (reduction (prevention) of greenhouse gas emissions and (or) their removal), applicable methodology of the climate project, the accounting period of the reduction (prevention) of greenhouse gas emissions and (or) their removals as a result of project implementation (crediting period), calendar year during which the reduction (prevention) of greenhouse gas emissions and (or) their removals, which are the basis for the issuance of carbon units, were achieved as a result of the project implementation (vintage), the mass of reduction of greenhouse gas emission and (or) their removal, the reporting period for which the climate project implementation outcomes are provided, number of carbon units for issuance etc. (paragraphs 17, 19, 20 of the Resolution of the Government of the Russian Federation dated March 5th 2026 No. 234 (hereinafter, Resolution 234).

The Russian Carbon Units Registry identifies and labels CUs issued under climate projects designated for international cooperation purposes, including for the purpose of compensating greenhouse gases emissions from international flights by aircraft operators (i.e., CORSIA eligible) and collects all the information set in the authorization letter of the Ministry of Economic Development of the Russian Federation. Under the Registry Rules, CUs issued from climate projects approved for the mentioned purposes are assigned a special designation label, enabling differentiation from units not authorized for such purposes (paragraph 481 of the Resolution No. 790).

The Registry will designate the abovementioned CUs specifically as “CORSIA Eligible” upon a decision of the ICAO Council finding the Programme eligible to supply CORSIA Eligible Emissions Units, in accordance with the parameters specified in the ICAO document “CORSIA Eligible Emissions Units”. Accountholders will then be able to retire eligible CUs specifically for the purpose of using these Eligible Units under CORSIA.

Please note that the terminology used in this application is defined in the Glossary which is attached to the Application of the Programme.

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

Evidence:

- **Federal Law No. 296-FZ of 2 July 2021 «On Limitation of Greenhouse Gases Emissions» (paragraph 12 of Article 2, paragraphs 1, 6, 7, 8, 10 of Article 10):**

paragraph 12 of Article 2

12) The Carbon Units Registry is defined as an information system in which climate project are registered and carbon units, as well as transactions with them, are recorded;

paragraph 1 of Article 10

1. The Carbon Unit Registry contains information on climate projects, carbon units issued as a result of these projects, transfers of carbon units, by their owner to another person, and on the retirement of carbon units. The creation and maintenance of the carbon unit registry, as well as the conduct of transactions therein, including the suspension of such transactions, shall be carried out by the operator in accordance with procedures established by the Government of the Russian Federation.

paragraphs 6-8 of Article 10

6. Transactions shall be carried out exclusively on the basis of the accountholder instruction, authenticated by an enhanced qualified electronic signature or an electronic signature in accordance with Article 7 of the Federal Law No. 63-FZ of 6 April 2011 "On Electronic Signature" (hereinafter, the accountholder's instruction), with the exception of transactions to the Buffer Pool Account. Transactions with carbon units shall be carried out by the Operator within the period established by the procedure set in Part 1 of this Article.

7. The Operator shall credit the issued carbon units to the account of the project proponent, with the exception of the case stipulated in Part 7 of Article 9 of this Federal Law. The records on the account in the carbon unit registry and statements from this account shall serve as confirmation of the issuance of carbon units and the right of the carbon unit owner to them.

8. Carbon units shall be transferred to another accountholder on the basis of the accountholder's order by debiting carbon units from the accountholder's account and crediting them to the acquirer's account. Carbon units shall be considered transferred upon entry by the Operator in the acquirer's account.

paragraph 10 of Article 10

10. Carbon units shall be retired by the Operator in accordance with the accountholder's instruction by debiting carbon units from the accountholder's account and crediting them to the withdrawal account.

- **Order of the Government of the Russian Federation No. 367-r of 1 March 2022;**

In accordance with Paragraph 13 of Article 2 of the Federal Law No. 296-FZ of 2 July 2021 "On Limitation of Greenhouse Gases Emissions," the joint-stock company "Kontur" (Primary State Registration Number (OGRN) 5187746013505) is designated as the authorized legal entity performing the functions of the Operator of the Carbon Units Registry.

- **Order of the Government of the Russian Federation dated August 19 2022, No. 2349-r On the Concession Agreement in respect to the Carbon Units Registry with JSC "Kontur", the essential terms of the concession agreement in respect to the Carbon Units Registry, which is established as an information system in which climate projects are registered and the accounting of carbon units, as well as transactions with them, are recorded, and which consists of information technology infrastructure and technical facilities necessary to ensure the proper functioning of the Registry and**

the activities of the Operator of the Carbon Units Registry (with amendments and additions)

1. To conclude a concession agreement in respect to the Carbon Units Registry, as defined in Paragraph 12 of Article 2 of the Federal Law No. 296-FZ of 2 July 2021 "On Limitation of Greenhouse Gases Emissions" and Part 8 of Article 8 of the Federal Law No. 34-FZ of 6 March 2022 "On Conducting an Experiment to Limit Greenhouse Gases Emissions in Certain Constituent Entities of the Russian Federation," with the joint-stock company "Kontur" (Primary State Registration Number 5187746013505) (hereinafter referred to as the concession agreement, the Carbon Units Registry, respectively).

2. To approve the attached essential terms of the concession agreement in respect to the Carbon Units Registry as an information system in which climate projects are registered and the accounting of carbon units, including units-of-quota-fulfillment, and transactions with them are recorded, and which comprises the information technology infrastructure and technical facilities necessary to ensure the functioning of information technology infrastructure ensuring the activities of the Operator of the Carbon Units Registry.

3. To establish that:

the authority of the concession grantor in relation to the conclusion, execution, amendment, and termination (cancellation) of the concession agreement on behalf of the Russian Federation is exercised by the Ministry of Economic Development of the Russian Federation.

- **Resolution No. 790 of the Government of the Russian Federation of 30 April 2022, "On Adoption of the Rules for Establishment and Maintenance of Carbon Units Registry, as well as for Conducting Transactions with Carbon Units in the Carbon Units Registry" (paragraphs 17, 39-43, 48¹, 59).**

17. The Registry shall indicate the following information about a climate project:

n)(Cyrillic) information on the total number of carbon units in turnover within the framework of the climate project, information and documents on the approval by the Ministry of Economic Development of the Russian Federation of the issuance of carbon units as a result of climate project implementation for international cooperation purposes (hereinafter referred to as approval of carbon unit issuance), as provided for in the Additional Conditions for Project Registration and Carbon Unit Issuance (if available), including the details (date and number) of the decision on approval of carbon unit issuance;

39. *The basis for closing an account in the Registry is termination of the Agreement. Carbon units and/or quota fulfillment units upon closing the account in the Registry shall be cancelled and credited to the withdrawal account.*

40. *The withdrawal account is unified for the entire Registry, is opened upon creation of the Registry and is maintained by the operator independently.*

41. Retired (cancelled) carbon units and/or quota fulfillment units shall be credited to the withdrawal account and stored there.

42. Information on the turnover of retired and cancelled carbon units and/or quota fulfillment units shall be preserved when they are credited to the withdrawal account.

Carbon units and/or quota fulfillment units cancelled upon closing the account in the Registry as a result of termination of the Agreement with the operator in accordance with paragraph 39 of these Rules may be restored on the basis of an application of the participant in the turnover of carbon units (hereinafter referred to as the application for restoration) in case of re-conclusion of the Agreement and opening of an account in the Registry, if such Agreement is concluded within 6 months from the date of cancellation of the last carbon unit and/or quota fulfillment unit. Retired and cancelled carbon units and/or quota fulfillment units in the prescribed manner shall not be subject to restoration.

43. Issuance of carbon units into turnover shall be carried out by the operator on the basis of an application of the project proponent for issuance (hereinafter referred to as the application for issuance) with the attachment of the following documents:

a) (Cyrillic) a document confirming the authority of the head of the project proponent or another authorized person who signed the application for issuance;

б) (Cyrillic) the project report.

в) (Cyrillic) the decision on approval of carbon unit issuance, as provided for in the Additional Conditions for Project Registration and Carbon Unit Issuance (if available).

48¹. Upon issuance of carbon units, the operator shall assign a label to carbon units issued as a result of climate project implementation for international cooperation purposes, where a decision on approval of carbon unit issuance as provided for in the Additional Conditions for Project Registration and Carbon Unit Issuance exists.

59. Transfer of carbon units and/or quota fulfillment units between participants in the turnover of carbon units shall be carried out on the basis of an instruction by debiting carbon units and/or quota fulfillment units from his account and crediting them to the account in the Registry of the acquirer of carbon units and/or quota fulfillment units, including taking into account the specifics of the legal regulation of concluding transactions on organized trades (in case of turnover of carbon units and/or quota fulfillment units on organized trades).

Detailed procedures for issuance and retirement of carbon units are further specified in the Resolution No 790. In particular:

- paragraphs 43-50, 55, 61 establish the procedure for issuance of carbon units;
- paragraphs 40, 41, 42, 60, 65, 68 establish the procedure for retirement of carbon units;
- paragraphs 39, 40, 41 establish the procedure for cancellation of carbon units.

- **The Resolution of the Government of the Russian Federation dated March 5th 2026 No. 234 On the Adoption of Additional Conditions for Project Registration in the Carbon Unit Registry and Issuance of Carbon Units as a Result of a the**

Implementation of Climate Project for the Purpose of International Cooperation of the Russian Federation in the Field of Limitation of Greenhouse Gas Emissions (paragraphs 17, 19, 20)

17. Within 20 working days from the date of receipt of the request with the attached documents provided for in paragraph 15 of this document, the Ministry of Economic Development of the Russian Federation shall:

a) (Cyrillic) check the completeness and thoroughness of the documents attached to the request and fulfillment of the additional condition stipulated in sub-paragraph “a” of paragraph 14 of this document;

б) (Cyrillic) make one of the following decisions:

to authorize the carbon units issuance (subject to completeness and thoroughness of the documents attached to the request provided for in paragraph 15 of this document and fulfillment of the condition stipulated in sub-paragraph “a” of paragraph 14 of this document);

to reject authorization of carbon units issuance (if the documents attached to the request provided for in paragraph 15 of this document are not complete, and (or) not thoroughly filled in, and (or) the condition stipulated in sub-paragraph “a” of paragraph 14 of this document is not fulfilled);

в) (Cyrillic) inform the climate project proponent about the decision made in accordance with sub-paragraph “б” of this paragraph.

19. The decision to authorize or reject the authorization of the carbon units issuance shall be formalized by the Ministry of Economic Development of the Russian Federation in a written form.

20. Information about the relevant climate project for the purpose of international cooperation and its implementation outcomes, including the date and validity period of the authorization, name of the project for the purpose of international cooperation, climate project proponent, project type (reduction (prevention) of greenhouse gas emissions and (or) their removal), applicable methodology of the climate project, the accounting period of the reduction (prevention) of greenhouse gas emissions and (or) their removals as a result of project implementation (crediting period), calendar year during which the reduction (prevention) of greenhouse gas emissions and (or) their removals, which are the basis for the issuance of carbon units, were achieved as a result of the project implementation (vintage), the mass of reduction of greenhouse gas emission and (or) their removal, the planned number of carbon units to be issued, the reporting period for which the climate project implementation outcomes are provided, number of carbon units for issuance, and information referred to in sub-paragraph “з” (Cyrillic) of paragraph 4 of this document, are attached to the authorization of a climate project is attached to the authorization of carbon units issuance.

The above-mentioned procedures are publicly available on the website of the Carbon Units Registry at <https://carbonreg.ru/en/services/> and <https://carbonreg.ru/en/info/> (Sections “Services” and “Regulatory Acts/RLA of the Carbon Units Registry”, “Regulatory Acts/General Regulatory Framework”).

	<p>Order of the Government of the Russian Federation dated August 19 2022, No. 2349-r On the Concession Agreement in respect to the Carbon Units Registry with JSC "Kontur" is publicly available at: http://publication.pravo.gov.ru/document/0001202208250030 and on the website of the Carbon Units Registry at https://carbonreg.ru/en/info/</p>
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7.2	<p>Will the Programme Registry ensure that a CORSIA participant’s request for a registry account will not be denied solely on the basis of the country in which the requestor is headquartered or based?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implement this provision:</p> <p>Account applications to Carbon Units Registry are welcomed from any applicant located in any country. Any eligible natural person, legal entity, or individual entrepreneur may submit an application to open an account in the Registry, regardless of nationality, country of registration, or operating jurisdiction.</p> <p>Carbon Units Registry does not reject registry account applications solely on the basis of the country in which the applicant is headquartered or based. The account number in the Carbon Units Registry is unique. It is assigned once and can be neither changed nor reused. No more than one account in the Carbon Units Registry can be opened for an accountholder. These requirements are specified in paragraph 7 of the Resolution of the Government of the Russian Federation No. 905 of 20 May 2022 “On Adoption of a Template for Standard Contract for Operator’s Services on Conducting Transactions in Carbon Units Registry” (hereinafter, Standard Contract).</p> <p>In accordance with the Registry Rules (paragraph 70) and the Standard Contract (paragraphs 12, 16), all Russian accountholders conduct transactions in the Registry via their personal account on the National E-Government Public Services Portal (hereinafter, EPGU).</p> <p><i>Note: EPGU (https://www.gosuslugi.ru/) stands for the Unified Portal of Public Services (Единый портал государственных услуг (Cyrillic)). It is Russia's federal state-owned online platform where citizens and business entities can access a wide range of federal and regional government services digitally. The portal acts as a one-stop shop for government services such as applying for a passport, registering a vehicle or a property, paying taxes or fines.</i></p> <p>The Registry Rules (paragraph 70) and the Standard Contract (Section XV) explicitly accommodate participation of foreign legal entities that do not have a permanent representation in Russia and of foreign natural persons.</p> <p>Under the Standard Contract, in cases when a foreign legal entity or foreign natural person does not have access to EPGU (https://www.gosuslugi.ru/) or does not possess an enhanced qualified electronic signature, interaction with the Registry Operator takes place in accordance with the Procedure for interaction between the Operator and an accountholder who is a foreign legal entity without a permanent representative office in the Russian Federation, or a foreign natural person (this procedure is established and published by the Operator at the site of the Operator). Under the Procedure they interact with the Registry’ Operator using electronic document management systems specified in the Tripartite Agreement concluded by such entity, Verification Center and the Operator of the Registry (signed before concluding of the Standard Contract). The foreign legal entities and foreign natural persons may use electronic signatures created in accordance with the laws of their respective states and international standards, pursuant to the Article 7 of the Federal Law No. 63-FZ of 6 April 2011 “On Electronic Signatures”.</p>	

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

Evidence:

- **Resolution No. 790 of the Government of the Russian Federation of 30 April 2022, "On Adoption of the Rules for Establishment and Maintenance of Carbon Units Registry, as well as for Conducting Transactions with Carbon Units in the Carbon Units Registry The Registry Rules (paragraph 70):**

70. Participants in the circulation of carbon units shall generate and submit instructions, applications for amendment of information, applications for registration of a climate project, applications for issuance, applications for crediting, requests and other documents and/or information provided for by these Rules and the Agreement, in the digital format using the federal state information system "Unified Portal of State and Municipal Services (Functions)" or, if the participants in the circulation of carbon units are foreign legal entities that do not have a permanent representation in the Russian Federation, or foreign citizens, using the electronic document management information systems provided for by the Agreement. Applications for amendment of information, other documents and/or information (except for instructions) provided for by these Rules, as well as requests and other documents and/or information provided for by the Agreement, sent by foreign legal entities that do not have a permanent representation in the Russian Federation, or foreign citizens in the digital format, may also be signed with an electronic signature created in accordance with the laws of a foreign state and international standards, in cases established by Article 7 of the Federal Law "On Electronic Signature".

Information letters, reasoned notifications, account reports, account statements, and messages about the absence of information in the Registry shall be sent by the operator to participants in the turnover of carbon units in electronic form using the said information systems.

- **Resolution of the Government of the Russian Federation No. 905 of 20 May 2022 "On Adoption of a Template for Standard Contract for Operator's Services on Conducting Transactions in Carbon Units Registry**

12. To accede to the Contract, a participant shall submit to the operator an application for accession to the Contract. This application must be in the form of an electronic document, signed with an enhanced qualified electronic signature, and submitted via the Unified Portal. It shall contain the information specified in subparagraph "a" of Paragraph 16 of the Rules (if the information is submitted by a legal entity); or the information specified in subparagraph "б" (Cyrillic) of Paragraph 16 of the Rules (if the information is submitted by an individual, including an individual entrepreneur); information on whether the participant has the status of a regional regulated organization in accordance with Paragraph 2, Part 1, Article 2 of the Federal Law "On Conducting an Experiment to Limit Greenhouse Gas Emissions in Certain Constituent Entities of the Russian Federation"; and the information specified in subparagraph "в" (Cyrillic) of Paragraph 16 of the Rules (if applicable).

Accession to the Contract by a participant that is a foreign legal entity without a permanent establishment in the Russian Federation, or a foreign citizen, shall be carried out subject to the specific features stipulated in Section XV of the Contract.

16. The acceptance and execution of applications and/or instructions shall be carried out in accordance with the Rules and the specific features stipulated by the Contract.

- **The Standard Contract (Section XV. Specifics of Interaction between the Operator and a Participant that is a Foreign Legal Entity without a Permanent Representation in the Russian Federation, or a Foreign Citizen):**

50. Foreign legal entities without a permanent representation in the Russian Federation, or foreign citizens, who do not have an enhanced qualified electronic signature and (or) access to the unified portal, interact with the operator in the manner established by the operator, which is published on the website.

51. Documents (except for instructions) sent in accordance with the Rules and the Contract in electronic form during the interaction between the operator and foreign legal entities without a permanent representation in the Russian Federation, or a foreign citizen, may also be signed with a digital signature created in accordance with the laws of a foreign state and international standards, in cases established by Article 7 of the Federal Law "On Electronic Signatures".

The abovementioned procedures are publicly available via the following links at the Carbon Units Registry Website: <https://carbonreg.ru/en/services/> and <https://carbonreg.ru/en/info/> (Respectively, sections "Services" and "Regulatory Acts/RLA on the Carbon Units Registry").

[Procedure for interaction between the registry administrator and a client who is a foreign legal entity without a permanent representative office in the Russian Federation, or a foreign citizen](#) is publicly available via the following link at the Carbon Units Registry website:

<https://carbonreg.ru/ru/services/foreign>

- **Federal Law No. 63-FZ of April 6, 2011 "On Electronic Signatures" (Article 7).**

Article 7. Recognition of electronic signatures created in accordance with foreign legal norms and international standards

1. Electronic signatures created in accordance with the legal norms of a foreign state and international standards are recognized in the Russian Federation as electronic signatures of the type whose characteristics they correspond to, based on this Federal Law, taking into account Parts 3 and 4 of this Article.

2. An electronic signature and an electronic document signed by it cannot be deemed to have no legal force solely on the ground that the certificate of the verification key for the electronic signature was issued in accordance with foreign legal norms.

3. Recognition of electronic signatures created in accordance with the legal norms of a foreign state and international standards as corresponding to the characteristics of an enhanced electronic signature, and their use in legal relations in accordance with the legislation of the Russian Federation, shall be carried out in the cases, established by international treaties of the Russian Federation. Such electronic signatures shall be deemed valid upon confirmation of their compliance with the requirements of the abovementioned international treaties by an accredited trusted third party, an accredited certification authority, or another person authorized to do so by an international treaty of the Russian Federation, taking into account this Federal Law.

4. In the absence of an international treaty of the Russian Federation as specified in Part 3 of this Article, electronic signatures created in accordance with the legal norms of a foreign state and international standards may be used in legal relations between participants of an electronic interaction based on an agreement between such participants. In such a case, electronic signatures

	<p>are recognized as valid when used in legal relations between the participants in electronic interaction who are parties to the agreement, provided that compliance of the electronic signatures with the requirements of the said agreement is confirmed by an accredited trusted third party, or an accredited certification authority, or other persons authorized by the parties to the said agreement. In cases where electronic interaction is carried out using information systems whose operators and/or owners are state bodies, local self-government bodies, or the Central Bank of the Russian Federation, the provisions of this Part shall not apply, unless otherwise provided by federal law.</p> <p>The abovementioned procedures are publicly available at the following link on the Carbon Units Registry Website https://carbonreg.ru/en/info/</p> <p>(Section “Regulatory Acts/Information Security”).</p>
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7.3	<p>Will the Programme Registry (in the case of applicants to be assessed to determine their eligibility)/Does the Programme Registry (when the Programme is determined to be eligible by a decision of the ICAO Council) identify / label its CORSIA eligible emissions units as defined in the ICAO Document “<i>CORSIA Eligible Emissions Units</i>”?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implements this provision:</p>	
	<p>Carbon Units Registry identifies and labels CUs issued under climate projects designated for international cooperation purposes, including for the purpose of compensating greenhouse gases emissions from international flights by aircraft operators (i.e., CORSIA eligible). Under the Registry Rules, CUs issued from climate projects authorized for the mentioned purposes are assigned a special designation label, enabling differentiation from units not approved for such purposes (Paragraph 20 of the Resolution 234), paragraph of 48¹ of the Registry Rules.</p> <p>Upon a decision of the ICAO Council finding the Russian Programme eligible to supply CORSIA Eligible Emissions Units for the 2027-2029 compliance period, the Registry will label units in scope of that decision as CORSIA Eligible in accordance with the parameters (activity types, vintage years, compliance period) specified in the ICAO Document CORSIA Eligible Emissions Units referring to CORSIA specifically.</p> <p>Paragraphs 35¹ and 48¹ of the Registry Rules provide the basis for the procedure to assign labels to carbon units by the Operator.</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>Evidence:</p> <ul style="list-style-type: none"> • The Resolution of the Government of the Russian Federation dated March 5th 2026 No. 234 On the Adoption of Additional Conditions for Project Registration in the Carbon Unit Registry and Issuance of Carbon Units as a Result of a the Implementation of Climate Project for the Purpose of International Cooperation of the Russian Federation in the Field of Limitation of Greenhouse Gas Emissions (paragraph 20) 	

20. Information about the relevant climate project for the purpose of international cooperation and its implementation outcomes, including the date and validity period of the authorization, name of the project for the purpose of international cooperation, climate project proponent, project type (reduction (prevention) of greenhouse gas emissions and (or) their removal), applicable methodology of the climate project, the accounting period of the reduction (prevention) of greenhouse gas emissions and (or) their removals as a result of project implementation (crediting period), calendar year during which the reduction (prevention) of greenhouse gas emissions and (or) their removals, which are the basis for the issuance of carbon units, were achieved as a result of the project implementation (vintage), the mass of reduction of greenhouse gas emission and (or) their removal, the planned number of carbon units to be issued, the reporting period for which the climate project implementation outcomes are provided, number of carbon units for issuance, and information referred to in sub-paragraph "z" (Cyrillic) of paragraph 4 of this document, are attached to the authorization of a climate project is attached to the authorization of carbon units issuance.

- **The Registry Rules (paragraphs 35¹, 48¹, 60):**

35¹ Upon registration of a project or upon amendment of information on a climate project, the operator shall assign to the climate project a label as a climate project for international cooperation purposes, where a decision on project approval as provided for in the Additional Conditions for Project Registration and Carbon Unit Issuance exists.

48¹ Upon issuance of carbon units, the operator shall assign a label to carbon units issued as a result of climate project implementation for international cooperation purposes, where a decision on approval of carbon unit issuance as provided for in the Additional Conditions for Project Registration and Carbon Unit Issuance exists.

60. Retirement of carbon units for the purpose of reducing the carbon footprint, fulfilling a quota, or international cooperation (including for the purpose of compensation of greenhouse gas emissions by aeroplane operators from international flights) and/or retirement of quota fulfillment units for the purpose of fulfilling a quota shall be carried out by the operator in accordance with an instruction by debiting carbon units and/or quota fulfillment units from his account and crediting them to the withdrawal account.

If the accountholder retires carbon units for the purpose of reducing the carbon footprint of another person, the presence of an account in the Registry for such person is not mandatory.

The accountholder shall indicate in the instruction information about the other person referred to in the second paragraph of this clause, to the extent provided for in subparagraphs "a" through "61" (Cyrillic) of paragraph 16 of these Rules.

Responsibility for the accuracy of the information, including information about the other person whose carbon footprint is reduced as a result of the retirement of carbon units, indicated in the instruction, shall be borne by the owner of carbon units.

The abovementioned procedures are publicly available via the following links at the Carbon Units Registry Website: <https://carbonreg.ru/en/services/> and <https://carbonreg.ru/en/info/>

(Respectively, sections "Regulatory Acts/RLA on the Carbon Units Registry", "Regulatory Acts/General Regulatory Framework").

	<p>Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, designate the participant’s cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle?</p>	<input checked="" type="checkbox"/> YES
<p>7.4</p>	<p>Describe how the Registry does or will implement these provisions:</p> <p>The Registry Rules (paragraph 60) specifies that the retirement of carbon units is conducted by the Operator of the Registry based on the instruction of the accountholder. It also describes the retirement of the labelled units for the purposes of international cooperation, including retirement for the purpose of compensating greenhouse gases emissions from international flights by aircraft operators (i.e., CORSIA eligible) as a distinct and separately tracked purpose within the Registry.</p> <p>Upon a decision of the ICAO Council finding the Russian Programme eligible to supply CORSIA Eligible Emissions Units for the 2027-2029 compliance period, the Registry will label retiring CUs in accordance with the scope of that decision as CORSIA Eligible identifying the parameters (vintage years, compliance period, etc) specified in the ICAO Document “CORSIA Eligible Emissions Units” referring to CORSIA specifically.</p> <p>Accountholders will have the opportunity to specify this purpose, together with the applicable CORSIA compliance period and the aeroplane operator on whose behalf the retirement is made, in the retirement instruction submitted to the Operator of Registry. Under the Registry Rules (paragraph 68), the Registry statement provided to the accountholder upon request includes a breakdown of retirement transactions by purpose.</p> <p>Retirement of CORSIA-eligible CUs for use towards CORSIA purpose will be conducted by transferring the CUs from the account of the account holder to the designated Withdrawal Account. The Registry will record the retirement purpose, which will specify as retirement for CORSIA. The retirement record also contains, inter alia, the underlying climate project name, serial number, vintage years, compliance period and retirement date (paragraph 60 of the Registry Rules).</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>Evidence:</p> <ul style="list-style-type: none"> • The Registry Rules (paragraphs 60, 68): <p><i>60. Retirement of carbon units for the purpose of reducing the carbon footprint , fulfilling a quota, or international cooperation (including for the purpose of compensation of greenhouse gas emissions by aeroplane operators from international flights) and/or retirement of quota fulfillment units for the purpose of fulfilling a quota shall be carried out by the operator in accordance with an instruction by debiting carbon units and/or quota fulfillment units from his account and crediting them to the withdrawal account.</i></p> <p><i>If the accountholder retires carbon units for the purpose of reducing the carbon footprint of another person, the presence of an account in the Registry for such person is not mandatory.</i></p>	

	<p><i>The accountholder shall indicate in the instruction information about the other person referred to in the second paragraph of this clause, to the extent provided for in subparagraphs "a" through "61"(Cyrillic) of paragraph 16 of these Rules.</i></p> <p><i>Responsibility for the accuracy of the information, including information about the other person whose carbon footprint is reduced as a result of the retirement of carbon units, indicated in the instruction, shall be borne by the owner of carbon units.</i></p> <p><i>68. The operator, upon request of the accountholder, generated and sent to the operator, shall confirm the rights of such accountholder to carbon units and/or quota fulfillment units and/or provide information on the transaction(s) on the account in the Registry on the retirement of carbon units by providing an extract from the Registry (hereinafter referred to as the account statement).</i></p> <p><i>The account statement or a message about the absence of information in the Registry shall be provided to the participant in the turnover of carbon units by the operator within 10 working days from the date of receipt of the request specified in the first paragraph of this clause.</i></p> <p><i>The account statement shall be signed with an enhanced qualified electronic signature of an authorized person of the operator and contain the information specified in subparagraphs "a", "6"(Cyrillic) and "8"(Cyrillic) of paragraph 18 of these Rules, as well as information on the date and time of its generation.</i></p> <p><i>Information on the transaction on the account in the Registry on the retirement of carbon units for the purpose of reducing the carbon footprint of another person shall be reflected in the account statement provided by the operator to the accountholder on the basis of whose instruction the retirement transaction was carried out.</i></p> <p><i>Information on the transaction(s) on the account in the Registry on the retirement of carbon units shall be reflected in the account statement with a breakdown by purposes of retirement of carbon units as provided for in paragraph 60 of these Rules.</i></p> <p>The abovementioned procedures are publicly available via the following links at the Carbon Units Registry Website: https://carbonreg.ru/en/services/ and https://carbonreg.ru/en/info/ (Respectively, sections ‘‘Regulatory Acts/RLA on the Carbon Units Registry’’). and https://carbonreg.ru/en/internationalOffsetUnits/</p>
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7.5	<p>a. Will the Programme Registry, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry’s public website the account owner’s cancellations of CORSIA Eligible Emission Units as instructed.</p>	<input checked="" type="checkbox"/> YES
	<p>b. Will such cancellation information (row a) include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implement these provisions:</p>	

(a) The information about the retirement of carbon units **is immediately and automatically** published on the website of the Registry upon the transaction of retirement made by the Operator (Section “News”). According to paragraph 37 of the Registry Rules, such information is also included in the general table on retired carbon units in the relevant section on the website (<https://carbonreg.ru/en/registry-infos/?tab=offsetUnits>). This table is regularly updated.

Paragraph 58 of the Registry Rules specifies that for CORSIA-related retirement transactions the time of processing an instruction from the accountholder by the Operator cannot be more than 5 business days. Such regulatory ceiling limitation ensures that there are no delays or postponements in processing the accountholder’s instruction. In practice, the fulfilment of the instruction will be made within 2-3 business days.

Paragraph 58 of the Registry Rules also distinguish between carbon units and CORSIA eligible carbon units by setting different periods for processing the instruction. For CORSIA-eligible CUs, the period is longer in order for the Operator to ensure that such carbon units have all the necessary documents, including the letter of authorization, for being retired for the CORSIA purposes.

(b) The publicly available retirement information on CORSIA eligible carbon units includes all required fields: quantity of emission units retired, serial number range, date of retirement, unit type, host country, project/methodology type, vintage year, CORSIA compliance period, unique retirement identifier, and beneficiary aeroplane operator (paragraph 37 of the Registry Rules, paragraph 20 of the Resolution 234) and could be observed via link <https://carbonreg.ru/en/registry-infos/?tab=offsetUnits>.

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

Evidence:

- **The Registry Rules (paragraph 37, 58):**

37. The operator shall post on the official website the following information:

- on climate projects registered in the Registry, which includes the information and documents specified in the second to fifth paragraphs of subparagraph "a" (Cyrillic) of paragraph 16 and subparagraphs "б" - "з", "к"- "п", "m", "y" (Cyrillic) of paragraph 17 of these Rules;

- on retired carbon units, which is indicated in the following scope of information: date of the transaction related to the retirement of carbon units, number and quantity of retired carbon units, the purpose of retirement provided for by paragraph 60 of these Rules, information about the accountholder and/or the other person to the extent of the information specified in the second to fifth paragraphs of subparagraph "a" of paragraph 16 of these Rules.

When posting information in accordance with the second and third paragraphs of this clause in relation to natural person, including individual entrepreneurs, the first letters of the surname, first name and patronymic (if any) shall be indicated.

48¹ Upon issuance of carbon units, the operator shall assign a label to carbon units issued as a result of climate project implementation for international cooperation purposes, where a decision on approval of carbon unit issuance as provided for in the Additional Conditions for Project Registration and Carbon Unit Issuance exists.

58. Transactions with carbon units and/or quota fulfillment units specified in paragraph 57 of these Rules shall be carried out by the operator no later than the day following the day of receipt

	<p><i>by the operator of the instruction, except for transactions in accordance with instructions on retirement of carbon units for the purposes of international cooperation (including for the purpose of compensation of greenhouse gas emissions by aeroplane operators from international flights), the processing period for which shall not exceed 5 working days.</i></p> <ul style="list-style-type: none"> • The Resolution of the Government of the Russian Federation dated March 5th 2026 No. 234 On the Adoption of Additional Conditions for Project Registration in the Carbon Unit Registry and Issuance of Carbon Units as a Result of the Implementation of Climate Project for the Purpose of International Cooperation of the Russian Federation in the Field of Limitation of Greenhouse Gas Emissions (paragraph 20) <p><i>20. Information about the relevant climate project for the purpose of international cooperation and its implementation outcomes, including the date and validity period of the authorization, name of the project for the purpose of international cooperation, climate project proponent, project type (reduction (prevention) of greenhouse gas emissions and (or) their removal), applicable methodology of the climate project, the accounting period of the reduction (prevention) of greenhouse gas emissions and (or) their removals as a result of project implementation (crediting period), calendar year during which the reduction (prevention) of greenhouse gas emissions and (or) their removals, which are the basis for the issuance of carbon units, were achieved as a result of the project implementation (vintage), the mass of reduction of greenhouse gas emission and (or) their removal, the planned number of carbon units to be issued, the reporting period for which the climate project implementation outcomes are provided, number of carbon units for issuance, and information referred to in sub-paragraph “z” (Cyrillic) of paragraph 4 of this document, are attached to the authorization of a climate project is attached to the authorization of carbon units issuance.</i></p> <p>The abovementioned procedures are publicly available at this weblink on the Carbon Units Registry Site https://carbonreg.ru/en/services/ and https://carbonreg.ru/en/info/</p> <p>(Sections “Services” and “Regulatory Acts/RLA on the Carbon Units Registry”, “Regulatory Acts/General Regulatory Framework”).</p> <p>and https://carbonreg.ru/en/internationalOffsetUnits/</p>
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7.6	<p>Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?</p>	<p><input checked="" type="checkbox"/> YES</p>
	<p>Describe how the Registry does or will implement this provision:</p>	
	<p>Upon the decision of the ICAO Council finding the Russian Programme eligible to supply CORSIA Eligible Emissions Units for the 2027-2029 compliance period, the Registry will generate reports containing information required under Annex 16, Volume IV and ETM, Volume IV for CORSIA-related retirements.</p> <p>Accountholders may request an account statement from the Registry Operator at any time. It is provided within 10 business days, and contains detailed information on CUs holdings, transactions, and retirements with breakdown by purpose (paragraph 68 of the Registry Rules).</p> <p>For CORSIA retirements, the account statement specifies: the CORSIA compliance period, the aeroplane operator on whose behalf the retirement was made, the quantity and serial numbers of</p>	

	<p>the retired units, the date of retirement, and the unit characteristics (project, vintage year, activity type) (paragraphs 54, 60 of the Registry Rules, paragraphs 20 of the Resolution 234).</p> <p>Registry's reports on climate project and retired carbon units are also available publicly on the Registry's website at no cost and without login credentials (paragraph 37 of the Registry Rules).</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>Evidence:</p> <ul style="list-style-type: none"> • The Registry Rules (paragraph 37, 54, 60, 68): <p><i>37. The operator shall post on the official website the following information:</i></p> <p><i>on climate projects registered in the Registry, which includes the information and documents specified in the second through fifth paragraphs of subparagraph "a" and the second through fourth paragraphs of subparagraph "a1" of paragraph 16, and in subparagraphs "δ"(Cyrillic) through "з"(Cyrillic) "κ" (Cyrillic) through "p"(Cyrillic) "m"(Cyrillic) and "y"(Cyrillic) of paragraph 17 of these Rules;</i></p> <p><i>on retired carbon units, which is indicated in the following scope of information: date of the transaction related to the retirement of carbon units, numbers and quantity of retired carbon units, the purpose of the retirement of carbon units in accordance with paragraph 60 of these Rules, information about the accountholder and/or the other person to the extent of the information specified in the second through fifth paragraphs of subparagraph "a" and the second through fourth paragraphs of subparagraph "a1" of paragraph 16 of these Rules.</i></p> <p><i>When posting information in accordance with the second and third paragraphs of this clause in relation to natural persons, including individual entrepreneurs, the first letters of the surname, first name and patronymic (if any) shall be indicated.</i></p> <p><i>54. The number of a carbon unit consists of the following parts, separated by a "-" (hyphen) sign, and between the 9th and 10th parts by a ":" (colon) sign, if the number of carbon units is more than one:</i></p> <p><i>a) 1st part — the abbreviated alphabetic name of the carbon units registry;</i></p> <p><i>б) (Cyrillic) 2nd part — the numerical country code of the project's country of origin in accordance with the All-Russian Classifier of Countries of the World;</i></p> <p><i>в) (Cyrillic) 3rd part — the numerical class code designation in accordance with the All-Russian Classifier of Types of Economic Activity corresponding to the sectoral affiliation of the climate project;</i></p> <p><i>г) (Cyrillic) 4th through 6th parts — the 1st through 3rd parts of the project number assigned in accordance with paragraph 32 of these Rules, as a result of the implementation of which the carbon unit was issued;</i></p> <p><i>д) (Cyrillic) 7th part — the calendar year during which the reduction (prevention) of greenhouse gas emissions and/or enhancement of removals of greenhouse gases was achieved as a result of climate project implementation and which constitutes the basis for carbon unit issuance;</i></p>

- e) (Cyrillic) 8th part — the serial number of the carbon unit issuance based on each project report;
- ж) (Cyrillic) 9th part — the start of the serial batch of the issued carbon unit (numbering starts from the digit 1 for each new issuance);
- з) (Cyrillic) 10th part — the end of the serial batch of the issued carbon unit.

Note: According to paragraph 4 of the Resolution 234 the abovementioned numeration of the CU is effective from September 1, 2026.

60. Retirement of carbon units for the purpose of reducing the carbon footprint, fulfilling a quota, or international cooperation (including for the purpose of compensation of greenhouse gas emissions by aeroplane operators from international flights) and/or retirement of quota fulfillment units for the purpose of fulfilling a quota shall be carried out by the operator in accordance with an instruction by debiting carbon units and/or quota fulfillment units from his account and crediting them to the withdrawal account.

If the accountholder retires carbon units for the purpose of reducing the carbon footprint of another person, the presence of an account in the Registry for such person is not mandatory.

The accountholder shall indicate in the instruction information about the other person referred to in the second paragraph of this clause, to the extent provided for in subparagraphs "a" through "б" (Cyrillic) of paragraph 16 of these Rules.

Responsibility for the accuracy of the information, including information about the other person whose carbon footprint is reduced as a result of the retirement of carbon units, indicated in the instruction, shall be borne by the owner of carbon units.

68. The operator, upon request of the accountholder, generated and sent to the operator, shall confirm the rights of such accountholder to carbon units and/or quota fulfillment units and/or provide information on the transaction(s) on the account in the Registry on the retirement of carbon units by providing an extract from the Registry (hereinafter referred to as the account statement).

The account statement or a message about the absence of information in the Registry shall be provided to the participant in the turnover of carbon units by the operator within 10 working days from the date of receipt of the request specified in the first paragraph of this clause.

The account statement shall be signed with an enhanced qualified electronic signature of an authorized person of the operator and contain the information specified in subparagraphs "a", "б" (Cyrillic) and "д" (Cyrillic) of paragraph 18 of these Rules, as well as information on the date and time of its generation.

Information on the transaction on the account in the Registry on the retirement of carbon units for the purpose of reducing the carbon footprint of another person shall be reflected in the account statement provided by the operator to the accountholder on the basis of whose instruction the retirement transaction was carried out.

Information on the transaction(s) on the account in the Registry on the retirement of carbon units shall be reflected in the account statement with a breakdown by purposes of retirement of carbon units as provided for in paragraph 60 of these Rules.

- **The Resolution of the Government of the Russian Federation dated March 5th 2026 No. 234 On the Adoption of Additional Conditions for Project Registration in the Carbon Unit Registry and Issuance of Carbon Units as a Result of the Implementation of Climate Project for the Purpose of International Cooperation of**

	<p align="center">the Russian Federation in the Field of Limitation of Greenhouse Gas Emissions (paragraph 20)</p> <p><i>20. Information about the relevant climate project for the purpose of international cooperation and its implementation outcomes, including the date and validity period of the authorization, name of the project for the purpose of international cooperation, climate project proponent, project type (reduction (prevention) of greenhouse gas emissions and (or) their removal), applicable methodology of the climate project, the accounting period of the reduction (prevention) of greenhouse gas emissions and (or) their removals as a result of project implementation (crediting period), calendar year during which the reduction (prevention) of greenhouse gas emissions and (or) their removals, which are the basis for the issuance of carbon units, were achieved as a result of the project implementation (vintage), the mass of reduction of greenhouse gas emission and (or) their removal, the planned number of carbon units to be issued, the reporting period for which the climate project implementation outcomes are provided, number of carbon units for issuance, and information referred to in sub-paragraph “z” (Cyrillic) of paragraph 4 of this document, are attached to the authorization of a climate project is attached to the authorization of carbon units issuance.</i></p> <p>The abovementioned procedures are publicly available via the following link at the Carbon Units Registry Website: https://carbonreg.ru/en/services/ and https://carbonreg.ru/en/info/</p> <p>(Respectively, sections “Services” and “Regulatory Acts/RLA on the Carbon Units Registry”, “Regulatory Acts/General Regulatory Framework”).</p> <p>and https://carbonreg.ru/en/internationalOffsetUnits/.</p>
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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?	☒ YES
	b. Does the Programme Registry disclose documentation of such practices (row a) upon request?	☒ YES
	c. Does the Programme Registry utilize appropriate method(s) to authenticate the identity of each user accessing an account?	☒ YES
	d. Does the Programme Registry grant each user access only to the information and functions that a user is entitled to?	☒ 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?	☒ YES
	f. Do such security features (rows a – e) meet and undergo periodic updates in accordance with industry best practice?	☒ YES
	Describe how the Registry implements each provision in rows a – f:	
(a)-(b)		
The Russian Carbon Units Registry is an information system.		

Information security of the Registry is maintained in accordance with Russian legislation on information, information technologies and protection of information. Data of Carbon Units Registry is stored such as to prevent loss, distortion and falsification.

As it is owned by the Russian Federation and integrated with the state information system National E-Government Public Services Portal (EPGU), and taking into account that the Operator of the Registry processes personal data, the Carbon Units Registry must comply with strict rules set out in the Federal Law No. 152-FZ “On Personal Data”, as well as with standards of the Federal Service for Technical and Export Control of Russia (hereinafter, FSTEC).

The Registry is officially certified to meet the established requirements for information security across several critical classifications, validating its secure architecture against:

State Information Systems: Standards for information requiring a controlled level of protection.

Personal Data Systems: Protocols for data with a standard level of significance.

Automated Systems: The stringent requirements for environments where confidential information is processed.

General-Use Systems: Regulations governing systems where a breach of confidentiality, integrity, or availability would result in a moderate degree of damage to the system operator or information owner.

Copy of the certificate could be provided upon request on the confidential basis.

Information security requirements cumulatively provide for staff and user identification and authentication, account management, access control rules, restriction of unsuccessful login attempts, security events registration, anti-virus protection, vulnerabilities control and monitoring, recovery software, etc. The Registry maintains robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of all accountholders or participants’ designees, and transaction events carried out by users. Operator is responsible for the technological infrastructure maintenance, support and enhancement of the Registry. It follows best industry practice to secure, back up and recover all information stored.

Personal Data Security risks are also addressed in the Section 8 of the Personal Data Processing Policy of JSC “Kontur” (which is disclosed on the [website of the Registry](https://carbonreg.ru/pdf/terms/PERSONAL%20DATA%20PROCESSING%20POLICY.pdf) <https://carbonreg.ru/pdf/terms/PERSONAL%20DATA%20PROCESSING%20POLICY.pdf>). This Policy applies to all employees and management of the Operator. Operator of the Registry implements legal, organizational, and technical measures to protect personal data from unauthorized access or accidental loss or deletion during processing. Security is achieved by identifying threats, using certified tools, evaluating effectiveness, and maintaining strict access controls and activity logs. The company also ensures data recovery capabilities, provides regular staff training, and continuously monitors the protection levels of its information systems.

(c)-(e)

Access to the Carbon Units Registry for Russian citizens and legal entities is strictly controlled through the National E-Government Public Services Portal (EPGU <https://www.gosuslugi.ru/>), requiring identification by password and one-time code to access to the personal account. All applications, instructions, and notifications are processed via this secure channel (paragraphs 12, 16 of the Standard Contract, paragraph 70 of the Registry Rules).

Foreign legal entities without a Russian permanent representation and foreign natural persons must undergo a rigorous, multi-stage identification procedure to access the registry, which includes the mandatory provision of an LEI code, submission of apostilled or notarized incorporation documents

with notarized Russian translations, and physical delivery of a tripartite agreement with a certified verification centre. Access is granted exclusively through a specialized Electronic Document Management Information System, requiring either a foreign electronic signature recognized under international standards or an encrypted non-certified digital signature issued by the verification centre. This strict, document-intensive process ensures compliance with Russian regulations despite the absence of access to the EPGU.

Note: A Legal Entity Identifier (LEI) is a unique 20-character alphanumeric code that serves as a global reference number to clearly and uniquely identify legally distinct entities that engage in financial transactions.

An enhanced qualified electronic signature is required for all accountholder instructions (paragraph 70 of the Registry Rules). The Operator verifies the applicant's identity exclusively through EPGU and verifies the signatures by on-line Russian Cryptographic Software. All transactions in the Registry, including CUs transfers and retirements, must be authorized by enhanced qualified electronic signatures of the accountholder's authorized representative at the time of the transaction to ensure the action is intentional. The Registry rejects any instruction failing signature validity verification (paragraph 61 of the Registry Rules).

The users cannot access information that they are not entitled to. An accountholder can perform transactions only in the account(s) that he/she has been entitled to access.

According to EPGU rules the head of the organization can delegate power of authority by issuing a machine-readable letter of attorney through the organization's confirmed EPGU account. This process requires the employee to have a confirmed personal EPGU account and for the letter of attorney to be signed with the organization's enhanced qualified electronic signature. Once delegated, the employee can log in as a representative of the organization and submit applications signed with their personal enhanced qualified electronic signature.

(f)

Under the Registry Rules (paragraphs 10, 11), information security is maintained in accordance with Russian legislation on information, information technologies and protection of information. Registry data is stored in conditions preventing loss, distortion and falsification. Security practices are maintained and periodically reviewed in accordance with applicable FSTEC standards.

Operator conducts information security and personal data processing and protection audits on a regular basis (paragraph 32 of the Order of the FSTEC dated April 29, 2021, No. 77 "Procedure for the Organization and Conduct of Work on the Certification of Information System Objects for Compliance with the Requirements for the Protection of Limited Access Information Not Constituting a State Secret", paragraph 6 of the Order of FSTEC dated February 18, 2013 No. 21 "On approval Of the Composition and Content of Organizational and Technical Measures to Ensure the Security of Personal Data During Their Processing in Personal Data Information Systems").

The failure to provide relevant audit report(s) is the reason for suspension of compliance certificate.

The operator of the Registry shall file a copy of such audit reports to the Ministry of Economic Development of the Russian Federation (paragraph 5(ж) (Cyrillic) of the Main Terms of Concession Agreement adopted by the Order of the Government of the Russian Federation No 2349-r of 19 August 2022) in respect of Carbon Units Registry as an information system, which consists of information technology facilities and relevant technical tools supporting the functioning of the Registry.

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

Evidence:

• **Federal law No. 296-FZ dated 2 July 2021 «On limitation of greenhouse gas emissions» (paragraph 12 Article 2, Article 10):**

Article 2

12) carbon unit registry shall mean an information system in which climate project are registered and carbon units and transactions with them are accounted for;

Article 10

1. The carbon unit registry shall contain information on climate projects, on carbon units issued as a result of these projects, on the transfer of carbon units by their owner to another person, and on the retirement of carbon units. The creation and maintenance of the carbon unit registry, as well as the conduct of transactions with carbon units in such a registry, including the suspension of such transactions, shall be carried out by the operator in the manner set forth by the Government of the Russian Federation.

2. The following information shall be included in the carbon unit registry:

1) name, legal form, and location (for a legal entity), surname, first name, patronymic (if any), place of residence, date of state registration (for an individual entrepreneur), surname, first name, patronymic (if any), place of residence (for an natural person);

2) information on the economic activities;

3) primary state registration number;

4) taxpayer identification number;

5) information on the climate project and on carbon units issued as a result of its implementation;

6) information on the verification of climate project results;

7) information on carbon unit transactions;

8) other information determined by the Government of the Russian Federation.

21. In respect of foreign legal entities that do not have a permanent establishment in the Russian Federation or foreign citizens, the carbon unit registry shall include information stipulated by clauses 1 and 8 of Part 2 of this Article.

3. Personal data shall be processed and protected by the operator in accordance with personal data legislation.

4. An account in the carbon unit registry shall be opened by the operator on the basis of an agreement with a carbon unit market participant on the terms and conditions agreed upon by the parties. An account in the carbon unit registry may be opened without simultaneously crediting carbon units to it.

5. The Government of the Russian Federation shall establish the form of a standard contract for the operator to provide services for conducting transactions in the carbon unit registry and the procedure for determining the fee for such services.

6. The operator shall carry out transactions on the account in the carbon unit registry in accordance with the order of the accountholder, certified by an enhanced qualified electronic signature or an electronic signature recognized in accordance with Article 7 of Federal Law No. 63-FZ dd. 6 April 2011 "On Electronic Signature" (hereinafter, the accountholder's order), with the exception of transactions on the buffer account. Transactions with carbon units shall be carried out by the operator within the period established by the procedure set forth in Part 1 of this Article.

7. The operator shall credit the issued carbon units to the account of the project proponent, with the exception of the case stipulated by Part 7 of Article 9 of this Federal Law. The records on the account in the carbon unit registry and statements from this account shall serve as confirmation of the issuance of carbon units and the right of the carbon unit owner to them.

8. Carbon units shall be transferred to another person on the basis of the accountholder's order by debiting carbon units from their account and crediting them to the carbon unit acquirer's account. Carbon units shall be considered transferred from the moment the operator makes the corresponding entry in the carbon unit acquirer's account.

9. The basis for closing an account in the carbon unit registry shall be the termination of the contract between the operator and the carbon unit market participant. Upon closing an account in the carbon unit registry, carbon units shall be cancelled and credited to the withdrawal account.

10. Carbon units shall be retired by the operator in accordance with the accountholder's order by debiting carbon units from their account and crediting them to the withdrawal account.

11. In cases provided for by the contract on the basis of which an account in the carbon unit registry is opened, the accountholder shall pay for the operator's services for conducting transactions with carbon units held in this account.

12. Transactions with carbon units on the buffer account shall be carried out by the operator in the manner set forth by the Government of the Russian Federation.

• **The Registry Rules (paragraph 6, 10, 11, 24, 44, 57, 61):**

6. The processing of personal data and their protection shall be carried out by the operator in accordance with the legislation of the Russian Federation in the field of personal data.

10. Protection of information contained in the Registry shall be carried out by the operator in accordance with the legislation of the Russian Federation on information, information technologies and information protection.

11. Storage of information contained in the Registry shall be carried out by the operator under conditions that ensure the prevention of loss, distortion and forgery of information in accordance with the legislation of the Russian Federation on information, information technologies and information protection.

24. The application for registration of a climate project together with the documents attached to it, provided for in paragraph 23 of these Rules, shall be signed with a enhanced qualified electronic signature of the head of the project proponent or another authorized person and sent to the operator.

44. The application for issuance together with the attached documents provided for in paragraph 43 of these Rules shall be signed with an enhanced qualified electronic signature and sent to the operator.

57. The operator shall carry out the following transactions on the account in the Registry in accordance with the instruction of the accountholder, certified with an enhanced qualified electronic signature (hereinafter referred to as the instruction):

a) transfer of carbon units and/or quota fulfillment units by debiting carbon units and/or quota fulfillment units from the account in the Registry of the accountholder and crediting them to the account in the Registry of the acquirer of carbon units and/or quota fulfillment units;

б) (Cyrillic) crediting carbon units and/or quota fulfillment units to the account in the Registry (except for the cases provided for in subparagraphs "a", "d" and "e" of this paragraph and paragraph 57(1) of these Rules);

в) (Cyrillic) debiting carbon units and/or quota fulfillment units from the account in the Registry (except for the cases provided for in subparagraphs "a" and "e" of this paragraph);

г) (Cyrillic) crediting carbon units to the account in the Registry upon their issuance into circulation as a result of the implementation of a climate project;

д) (Cyrillic) retirement of carbon units and/or quota fulfillment units in accordance with Part 10 of Article 10 of the Federal Law "On Limiting Greenhouse Gas Emissions" or Part 11 of Article 11 of the Federal Law "On Conducting an Experiment to Limit Greenhouse Gas Emissions in Certain Constituent Entities of the Russian Federation".

61. The operator shall not accept an instruction, an application for amendment of information, an application for registration of a climate project, an application for issuance, or an application for crediting in the following cases:

a) the application for amendment of information, the application for registration of a climate project, the application for issuance, or the application for crediting and/or the instruction do not comply with the forms established by the operator;

б) (Cyrillic) the application for amendment of information, the application for registration of a climate project, the application for issuance, or the application for crediting and/or the instruction have not passed the procedures for verifying the validity of the enhanced qualified electronic signature in accordance with the requirements of the legislation of the Russian Federation in the field of electronic signature, the texts of the application for amendment of information, the application for registration of a climate project, the application for restoration, the application for issuance, or the application for crediting and/or the instruction and/or the documents attached to them are illegible, as well as in other cases related to violation of the requirements of the legislation of the Russian Federation and these Rules. The requirements of this subparagraph regarding the procedure for verifying the validity of the enhanced qualified electronic signature shall apply taking into account the provisions of paragraph 70 of these Rules;

в) (Cyrillic) the application for amendment of information, the application for registration of a climate project, the application for issuance, or the application for crediting and/or the instruction are signed by a person who does not have the right to act on behalf of the applicant.

• **Order of the Government of the Russian Federation No. 2349-p (Cyrillic) dated August 19, 2022 On the concession agreement in respect of the Carbon Units Registry with JSC "Kontur", the essential terms of the concession agreement in respect of the Carbon Units Registry as an information system in which climate projects are registered and the accounting**

of carbon units and transactions with them is maintained and which consists of information technology objects and technical means of ensuring the functioning of information technology objects, ensuring the activities of the operator of the Carbon Units Registry (subparagraph ж) (Cyrillic) paragraph 5):

5. *The concession agreement shall contain a list of the concessionaire's obligations under the concession agreement, which provides for:*

ж) (Cyrillic) *ensuring compliance with the requirements of the legislation of the Russian Federation for the processing of personal data and information of limited access in the part related to the operation of the Carbon Units Registry, and other requirements (including for information protection) established by the concession agreement;*

The abovementioned procedures are publicly available at this weblink on the Carbon Units Registry Site <https://carbonreg.ru/en/info/>

(Sections “Regulatory Acts/RLA on the Carbon Units Registry”).

Procedure for interaction between the registry administrator and a client who is a foreign legal entity without a permanent representative office in the Russian Federation, or a foreign citizen is publicly available at this weblink of the Carbon Units Registry Site:

<https://carbonreg.ru/ru/services/foreign>

- Procedure for Delegating Authority to an Employee of an Organization for Interaction with the Carbon Units Register is publicly available at this weblink of the Carbon Units Registry Site: <https://carbonreg.ru/pdf/Procedure%20of%20Delegating%20Authority%20EPGU.pdf>

- **Personal Data Processing Policy of KONTUR, JSC (Chapter 8):**

8. *MEASURES TO ENSURE THE SECURITY OF PERSONAL DATA DURING THEIR PROCESSING*

8.1 *When processing personal data, Kontur JSC takes necessary legal, organizational, and technical measures to protect personal data from unlawful or accidental access, destruction, modification, blocking, copying, provision, dissemination of personal data, as well as from other unlawful actions concerning personal data.*

8.2 *Ensuring the security of personal data is achieved, in particular, by:*

- *identifying threats to the security of personal data during their processing in personal data information systems;*

- *applying organizational and technical measures to ensure the security of personal data during their processing in personal data information systems, necessary to fulfill the requirements for the protection of personal data, the implementation of which ensures the levels of protection of personal data established by the Government of the Russian Federation;*

- *using information security means that have undergone a conformity assessment procedure in the established manner;*

- *assessing the effectiveness of measures taken to ensure the security of personal data before commissioning the personal data information system;*

- *accounting for machine media of personal data;*

- *detecting facts of unauthorized access to personal data and taking measures;*

- *restoring personal data modified or destroyed due to unauthorized access;*

- *establishing rules for accessing personal data processed in the personal data information system, as well as ensuring registration and accounting of all actions performed with personal data in the personal data information system;*

- *training personnel of Kontur JSC involved in the processing of personal data on issues of ensuring the security of personal data;*

- *monitoring the measures taken to ensure the security of personal data and the level of protection of personal data information systems.*

The Personal Data Processing Policy of KONTUR, JSC publicly available at this weblink of the Carbon Units Registry Site:

<https://carbonreg.ru/pdf/terms/%D0%9F%D0%BE%D0%BB%D0%B8%D1%82%D0%B8%D0%BA%D0%B0%20%D0%BE%D0%B1%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D0%BA%D0%B8%20%D0%9F%D0%94%D0%BD.pdf>

• **Federal Law No. 152-FZ dated 27 July 2006 "On Personal Data" (Chapter 4 paragraphs 18, 19):**

Chapter 4. OBLIGATIONS OF THE OPERATOR

Paragraph 18. Obligations of the Operator when Collecting Personal Data

1. When collecting personal data, the operator is obliged to provide the personal data subject, upon their request, with the information stipulated by Part 7 of Article 14 of this Federal Law.

2. If, in accordance with federal law, the provision of personal data and (or) the obtaining of the operator's consent to the processing of personal data are mandatory, the operator is obliged to explain to the personal data subject the legal consequences of refusing to provide their personal data and (or) to give consent to their processing.

3. If personal data is not obtained from the personal data subject, the operator, with the exception of cases provided for in Part 4 of this Article, prior to commencing the processing of such personal data, is obliged to provide the personal data subject with the following information:

1) the name or surname, first name, patronymic, and address of the operator or their representative;

2) the purpose of processing the personal data and its legal basis;

2.1) a list of the personal data;

3) the intended users of the personal data;

4) the rights of the personal data subject established by this Federal Law;

5) the source of obtaining the personal data.

4. The operator is released from the obligation to provide the personal data subject with the information stipulated in Part 3 of this Article in cases where:

1) the personal data subject has been notified of the processing of their personal data by the relevant operator;

2) the personal data was obtained by the operator on the basis of federal law or in connection with the performance of a contract to which the personal data subject is a party, or a beneficiary or surety;

3) *the processing of personal data authorized for dissemination by the personal data subject is carried out in compliance with the prohibitions and conditions provided for in Article 10.1 of this Federal Law;*

4) *the operator processes personal data for statistical or other research purposes, for the professional activities of a journalist, or for scientific, literary, or other creative activities, provided that the rights and legitimate interests of the personal data subject are not violated;*

5) *providing the personal data subject with the information stipulated in Part 3 of this Article violates the rights and legitimate interests of third parties.*

5. *When collecting personal data, including via the information and telecommunications network "Internet", the recording, systematization, accumulation, storage, rectification (updating, changing), and retrieval of personal data of citizens of the Russian Federation using databases located outside the territory of the Russian Federation are not permitted, except for the cases specified in paragraphs 2, 3, 4, and 8 of Part 1 of Article 6 of this Federal Law.*

Paragraph 19. Measures to Ensure the Security of Personal Data during Their Processing

1. *When processing personal data, the operator is obliged to take necessary legal, organizational, and technical measures, or ensure their adoption, to protect personal data from unauthorized or accidental access to them, destruction, modification, blocking, copying, provision, dissemination of personal data, as well as from other unlawful actions in relation to personal data.*

2. *Ensuring the security of personal data is achieved, in particular, by:*

1) *identifying threats to the security of personal data during their processing in personal data information systems;*

2) *applying organizational and technical measures to ensure the security of personal data during their processing in personal data information systems, necessary to fulfill the requirements for the protection of personal data, the implementation of which ensures the levels of protection of personal data established by the Government of the Russian Federation;*

3) *applying information security means that have passed the conformity assessment procedure in the established manner;*

3.1) *applying for the destruction of personal data, information security means that have passed the conformity assessment procedure in the established manner, the composition of which implements the function of destroying information;*

4) *assessing the effectiveness of measures taken to ensure the security of personal data before commissioning the personal data information system;*

5) *accounting for machine-based storage media of personal data;*

6) *detecting facts of unauthorized access to personal data and taking measures, including measures to detect, prevent, and eliminate the consequences of computer attacks on personal data information systems and to respond to computer incidents in them;*

7) *restoring personal data modified or destroyed due to unauthorized access to it;*

8) *establishing rules for accessing personal data processed in the personal data information system, as well as ensuring the registration and recording of all actions performed with personal data in the personal data information system;*

9) *monitoring the measures taken to ensure the security of personal data and the level of protection of personal data information systems.*

3. *The Government of the Russian Federation, taking into account the potential harm to the personal data subject, the volume and content of the personal data processed, the type of activity in which the personal data is processed, and the relevance of threats to the security of personal data, establishes:*

1) *levels of protection of personal data during their processing in personal data information systems, depending on the threats to the security of this data;*

2) *requirements for the protection of personal data during their processing in personal data information systems, the implementation of which ensures the established levels of protection of personal data;*

3) *requirements for physical storage media of biometric personal data and technologies for storing such data outside personal data information systems.*

4. *The composition and content of the organizational and technical measures to ensure the security of personal data during their processing in personal data information systems, necessary to fulfill the requirements for the protection of personal data established by the Government of the Russian Federation in accordance with Part 3 of this Article for each level of protection, are established by the federal executive body authorized in the field of security and the federal executive body authorized in the field of countering technical intelligence and technical protection of information, within their powers.*

• **Order of the Federal service for technical and export control dated February 18, 2013, No. 21 On approval of the composition and content of organizational and technical measures to ensure the security of personal data during their processing in personal data information systems (paragraph 6):**

6. *The assessment of the effectiveness of measures to ensure the security of personal data implemented within the framework of the personal data protection system is carried out by the operator independently or with the involvement, on a contractual basis, of legal entities and individual entrepreneurs holding a license for activities related to the technical protection of confidential information. This assessment is carried out at least once every 3 years.*

• *Order of the Federal service for technical and export control dated April 29, 2021, No. 77 On approval of the procedure for the organization and conduct of work on the certification of information system objects for compliance with the requirements for the protection of limited access information not constituting a state secret (paragraph 32):*

32. *Protocols for monitoring information protection at the certified information system object shall be submitted by the owner of the information system object to the FSTEC of Russia (territorial body of the FSTEC of Russia) at least once every two years.*

Failure to submit information protection monitoring protocols to the FSTEC of Russia (territorial body of the FSTEC of Russia) is grounds for suspending the certificate of conformity in accordance with Clauses 34–37 of this Procedure.

<p>The abovementioned procedures are publicly available at this weblink on the Carbon Units Registry Site https://carbonreg.ru/en/info/ (Sections ‘Regulatory Acts/RLA on the Carbon Units Registry, ‘Regulatory Acts/Information Security’’).</p>
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7.8	<p>a. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the CORSIA participant account holder or their designee?</p>	<input checked="" type="checkbox"/> YES
	<p>b. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme’s application form?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implement each provision in rows a and b:</p> <p>(a) The Programme Registry is obliged to ensure data security or integrity that affects a CORSIA participant account holder or participant’s designee, and to notify the CORSIA Federal Law No. 152-FZ On Personal Data. These obligations are consistent with the Russian Federal Law No. 152-FZ “On Personal Data”, which requires notification of breaches affecting personal data.</p> <p>In the event of a security breach affecting Registry data integrity or confidentiality of a CORSIA participant account holder, the Registry Operator will notify the affected account holder without undue delay via e-mail. This requirement is consistent with the Registry Operator's contractual obligations under the Standard Contract (paragraph 30, 49 of the Standard Contract, paragraph 6 of the Registry Rules).</p> <p>(b) JSC Kontur, as the Operator of the Registry will notify the Programme via e-mail without undue delay (subparagraph “м” (Cyrillic) paragraph 5 of the Main Terms of Concession Agreement adopted by the Order of the Government of the Russian Federation dated August 19, 2022, No. 2349-r)</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>Evidence:</p> <ul style="list-style-type: none"> • Federal Law No. 152-FZ dated 27 July 2006 "On Personal Data" (Chapter 4, paragraph 3 Article 21) <p><i>Article 21. Obligations of the Operator to Eliminate Violations of Legislation Committed during the Processing of Personal Data, and to Clarify, Block, and Destroy Personal Data</i></p> <p><i>3. In the event of detection of unlawful processing of personal data carried out by the operator or a person acting on behalf of the operator, the operator shall, within a period not exceeding three</i></p>	

business days from the date of such detection, cease the unlawful processing of personal data or ensure the cessation of unlawful processing of personal data by the person acting on behalf of the operator.

If it is impossible to ensure the lawfulness of the processing of personal data, the operator shall, within a period not exceeding ten business days from the date of detection of the unlawful processing, destroy such personal data or ensure its destruction.

The operator is obliged to notify the data subject or their representative of the elimination of the committed violations or the destruction of the personal data. Furthermore, if a request from the data subject or their representative, or an inquiry from the authorized body for the protection of data subjects' rights, was forwarded by said authorized body, the operator must also notify that body.

- **The Registry Rules (paragraph 6):**

6. The processing of personal data and its protection shall be carried out by the operator in accordance with the legislation of the Russian Federation in the field of personal data.

- **The Standard Contract (paragraphs 30, 49):**

30. The parties are not entitled to disclose to third parties the terms of the Contract and information exchanged by the parties during its conclusion and (or) which became known to one of the parties in the course of executing the Contract, without the prior written consent of the other party, except in cases provided for by the legislation of the Russian Federation and (or) the Contract, and are obliged to take measures to ensure the protection of such information.

49. In the event that one party transfers personal data to the other party during the conclusion and execution of the Contract, the transferring party is obliged to have the right to transfer it to the other party, and the receiving party is obliged to ensure its confidentiality and carry out its processing in accordance with the principles and conditions provided for by the legislation of the Russian Federation. Upon receipt of a reasoned request from a party, the other party is obliged to provide, within 3 working days from the date of its receipt, written confirmation of:

a) (Cyrillic) the right to process personal data;

б) (Cyrillic) the right to transfer it to the other party (including confirmation of notification of the subject about the processing of his personal data);

в) (Cyrillic) ensuring its confidentiality.

- **Order of the Government of the Russian Federation No. 2349-r dated August 19, 2022 "On the concession agreement in respect of the Carbon Units Registry with JSC "Kontur", (the essential terms of the concession agreement in respect of the Carbon Units Registry as an information system in which climate projects are registered and the accounting of carbon units and transactions with them is maintained and which consists of information technology objects and technical means of ensuring the functioning of information technology objects, ensuring the activities of the operator of the Carbon Units Registry subparagraph (м) (Cyrillic) paragraph 5):**

5. The concession agreement shall contain a list of the concessionaire's obligations under the concession agreement, which stipulates:

м) the creation and operation of a registry of carbon units in accordance with the following completeness and quality criteria:

	<ul style="list-style-type: none"> • <i>timely creation and commissioning of the registry of carbon units, enabling the implementation of the provisions of the legislation of the Russian Federation in the field of limiting greenhouse gas emissions (in terms of maintaining the registry of carbon units);</i> • <i>continuity and uninterrupted operation of the registry of carbon units;</i> • <i>timely detection and elimination of technical violations and malfunctions in the operation of the registry of carbon units;</i> • <i>timely submission of information from the registry of carbon units upon requests from federal executive authorities, including within the framework of interagency information exchange using the unified system of interagency electronic interaction;</i> • <i>the absence of established facts of leakage from the registry of carbon units of information whose dissemination is restricted by the legislation of the Russian Federation.</i> <p>The abovementioned procedures are publicly available at this weblink on the Carbon Units Registry Site https://carbonreg.ru/en/info/ (Sections “Regulatory Acts/RLA on the Carbon Units Registry”, “Regulatory Acts/Information Security”).</p>
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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 ?	☑ YES
	Describe how the Registry implements these provisions:	
	<p>The Carbon Units Registry ensures the irreversibility of emissions unit retirements. Under the Registry Rules, CUs that are retired or cancelled are transferred to the single, Registry-wide designated Withdrawal Account. Information about all retired/cancelled CUs is preserved in perpetuity upon transfer to the Withdrawal Account.</p> <p>CUs that have been properly retired or cancelled cannot be restored (paragraph 42 of the Registry Rules). Units are considered retired from the date the Operator enters the corresponding record in the Registry. The Withdrawal Account is a permanent system record and is never closed.</p>	
7.9	The Registry does not provide accountholders with any functionality to reverse a confirmed retirement transaction.	
	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>The information on retired carbon units is publicly available at these weblinks on the Carbon Units Registry website</p> <p>https://carbonreg.ru/en/registry-infos/?tab=offsetUnits</p> <p>https://carbonreg.ru/ru/internationalOffsetUnits/</p>	

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.

	a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format?	<input checked="" type="checkbox"/> YES
	b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required?	<input checked="" type="checkbox"/> YES
	c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields?	<input checked="" type="checkbox"/> YES
	d. Does the Programme Registry ensure that all cancellation information on its website can be downloaded in a machine-readable format, e.g., .xlsx?	<input checked="" type="checkbox"/> YES
	Describe how the Registry implements each provision in rows a – d:	
	(a)-(d) Retirement information in the Carbon Units Registry is publicly available at no cost on the Registry's official website at https://carbonreg.ru/en/registry-infos/?tab=offsetUnits . No login credentials are required to access or download public retirement information. The data is presented in a user-friendly format and is accessible to all interested parties including airlines and the general public. The Registry's website provides search and filtering functionality enabling users to search by specific data fields. Retirement records are also available in downloadable, machine-readable format (XLS/CSV), enabling bulk data export and analysis.	
7.10	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: <ul style="list-style-type: none"> • The Registry Rules (paragraph 37) <p><i>37. The operator shall post on the official website the following information:</i></p> <p><i>on climate projects registered in the Registry, which includes the information and documents specified in the second through fifth paragraphs of subparagraph "a" and the second through fourth paragraphs of subparagraph "a1" of paragraph 16, and in subparagraphs "б"(Cyrillic) through "з"(Cyrillic) "к" (Cyrillic) through "п"(Cyrillic) "м"(Cyrillic) and "y"(Cyrillic) of paragraph 17 of these Rules;</i></p> <p><i>on retired carbon units, which is indicated in the following scope of information: date of the transaction related to the retirement of carbon units, numbers and quantity of retired carbon units, the purpose of the retirement of carbon units in accordance with paragraph 60 of these Rules, information about the accountholder and/or the other person to the extent of the information specified in the second through fifth paragraphs of subparagraph "a" and the second through fourth paragraphs of subparagraph "a1" of paragraph 16 of these Rules.</i></p> <p><i>When posting information in accordance with the second and third paragraphs of this clause in relation to natural persons, including individual entrepreneurs, the first letters of the surname, first name and patronymic (if any) shall be indicated.</i></p>	

	<p>The abovementioned procedures and information are publicly available at this weblink on the Carbon Units Registry Site: https://carbonreg.ru/en/info/ (Sections “Regulatory Acts/RLA on the Carbon Units Registry”),</p> <p>https://carbonreg.ru/en/registry-infos/?tab=offsetUnits</p> <p>https://carbonreg.ru/en/internationalOffsetUnits/</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?	☑ 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?	☑ YES
	Describe how the Registry does or will implement each provision in rows a and b:	
	<p>Under paragraph 71 of the Registry Rules, the Registry Operator retains all documents that serve as the basis for registry transactions throughout the entire period of circulation of the relevant carbon units, and for a minimum of 5 years following the date of retirement of the last carbon unit under a given climate project. For CORSIA-eligible units with 2027-2029 compliance period, this exceeds the minimum retention period required under the ICAO registry attestation.</p> <p>Under paragraph 11 of the Registry Rules, all information in the Registry is stored under conditions that prevent loss, distortion and falsification. Units transferred to the Withdrawal Account remain there permanently (paragraph 41 of Registry Rules), and the related records are maintained indefinitely.</p> <p>In the event of a decision by the Programme to discontinue the concession agreement in respect of the Carbon Units Registry with JSC "Kontur" the Programme will ensure continuity of access to all CORSIA-related Registry data and records in accordance with its legal obligations and applicable ICAO requirements, as the Programme is the owner of the Registry and the information stored in the Registry (paragraph 4 of the of the Main Terms of the Concession Agreement adopted by the Order of the Government of the Russian Federation dated August 19, 2022, No. 2349-r). In other words, according to the concession agreement between the Ministry of Economic Development of the Russian Federation and JSC “Kontur” on the functioning of Carbon Units Registry, the technological information facilities as well as registry data is owned by the Russian Federation. This configuration guarantees that in case of termination of the concession agreement all the data in the Registry will be transferred and hold by the Ministry of Economic Development of the Russian Federation.</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>Evidence:</p> <ul style="list-style-type: none"> ● The Registry Rules (paragraph 11, 41, 71): <p><i>11. Storage of information contained in the Registry shall be carried out by the operator under conditions that ensure the prevention of loss, distortion and forgery of information in accordance</i></p>	

with the legislation of the Russian Federation on information, information technologies and information protection.

41. Retired (cancelled) carbon units and/or quota fulfillment units shall be credited to the withdrawal account and stored there.

71. The operator shall ensure the storage of documents that are the basis for carrying out transactions in the Registry with carbon units and with quota fulfillment units, as well as in relation to a climate project, during the entire period of circulation of the said carbon units and/or quota fulfillment units, as well as for 5 years from the date of retirement (cancellation) of the last carbon unit of such climate project and/or quota fulfillment unit.

- **Order of the Government of the Russian Federation No. 2349-r dated August 19, 2022 "On the concession agreement in respect of the Carbon Units Registry with JSC "Kontur", (the essential terms of the concession agreement in respect of the Carbon Units Registry as an information system in which climate projects are registered and the accounting of carbon units and transactions with them is maintained and which consists of information technology objects and technical means of ensuring the functioning of information technology objects, ensuring the activities of the operator of the Carbon Units Registry (subparagraph "a", "б" (Cyrillic) paragraph 4 , subparagraph "3" (Cyrillic) paragraph 5)(ж) (Cyrillic)):**

4. *Terms of the concession agreement relating to the object of the concession agreement:*

a) *(Cyrillic) exclusive rights and (or) rights to use computer programs, databases, and other results of intellectual activity that are part of the Carbon Units Registry shall be acquired in full by the concedent from the moment the corresponding results of intellectual activity are created;*

б) *(Cyrillic) ownership of the property (technical means) intended to ensure the functioning of information technology objects that are part of the Carbon Units Registry shall vest in the concedent from the moment of its (their) creation and (or) acquisition within the framework of the execution of the concession agreement;*

5. *The concession agreement shall contain a list of the concessionaire's obligations under the concession agreement, which provides for:*

з) *(Cyrillic) performance of obligations in connection with the replacement of the concessionaire, including the concessionaire's obligation to transfer to the new concessionaire the technical means for ensuring the operation of information technology facilities, information in documentary form or in the form of records on electronic media, obtained during the activities carried out under the concession agreement and necessary for the exercise of the rights and performance of the obligations of the concessionaire;*

The abovementioned procedures and information are publicly available at this weblink on the Carbon Units Registry Site: <https://carbonreg.ru/en/info/> (Sections "Regulatory Acts/RLA on the Carbon Units Registry").