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

Re-assessment Application Form for CORSIA-Eligible Emissions Unit Programmes

CONTENTS

SECTION I: ABOUT THIS RE-ASSESSMENT

Background

In March 2020, the ICAO Council requested TAB to monitor and review the continued eligibility of emissions unit programmes that the Council determined to be eligible under CORSIA. At present, all CORSIA-eligible Emissions Unit Programmes are eligible to supply CORSIA-eligible Emissions Units for the 2021-2023 compliance cycle only.

In view of the Council's request, and in line with TAB Procedures[1], TAB agreed to undertake a re-assessment of all CORSIA-eligible Emissions Unit Programmes in 2022, including to inform TAB's recommendations to ICAO Council regarding the possible extension of the current eligibility timeframe of the 2021-2023 compliance cycle.

ICAO invites all CORSIA-eligible Emissions Unit Programmes interested in continuing to be designated as CORSIA-eligible to apply for the re-assessment by TAB, providing updated information requested through this re-assessment application form and all requested supplementary materials and evidence.

This re-assessment will be conducted in line with TAB's 2022 annual assessment cycle and involve some of the same procedures and timing used in TAB's assessments of new applications and material changes to eligible programme procedures. In undertaking this work, TAB may also ask programmes to provide specific examples or case studies illustrating how programme procedures or systems perform in practice. TAB does not anticipate that this re-assessment will result in recommendations to revise or revoke the eligibility status of emissions units that the ICAO Council has approved for use during the CORSIA's pilot phase.

Focus of the 2022 re-assessment

TAB will pursue four key objectives in this re-assessment process:

(1) Sample criteria: To assess the continued consistency of programme procedures with these sample Emissions Unit Criteria (EUC) and the related *Guidelines for Criteria Interpretation*:

a. Realistic and credible baselines (SG3)

b. Additionality (SG3)

c. Permanence (SG4), in tandem with the *Guideline* under the *Governance* criterion for having in place long-term plans for the continued admin of multi-decadal elements, including for dissolution (SG1)

d. "Only counted once towards a mitigation obligation" (SG5)

e. Sustainable development criteria (SG1)

(2) Updates made to programme procedures: To review procedural changes and updates that programmes introduced ***between the dates of*** **(a)** their initial approval by ICAO Council and **(b)** 28 February 2022. Programmes are requested to summarize and provide evidence of any and all changes, including those that were previously submitted for TAB's review as potential material changes[2]. However, TAB's re-assessment

[1] Refer to TAB Procedures paragraph 7.4, 7.7, 7.8 ,7.22 and 7.23

[2] A "Material Change" is defined in TAB Procedures, paragraph 7.3. TAB's Procedures for reviewing potentially-material procedural changes are described in TAB Procedures, paragraphs 7.3, 8.4, 8.5 and 8.6.

will focus on procedural updates that were not previously submitted or assessed as potential material changes.

(3) Programme Registry Attestations: To review *Emissions Unit Programme Registry Attestations* and provide a summary for Council regarding the status of *Attestation* submission, form completeness, and fulfillment of requirements by each programme and its designated registry(ies).

(4) Up-to-date documentation: To obtain up-to-date application form and programme materials for record-keeping and versioning purposes.

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 these documents in English, to provide for accuracy and comprehension. 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.

Disclaimer: The information contained in the re-assessment application, 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". 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 re-assessment and outcome of this process.

SECTION II: INSTRUCTIONS

Submission and contacts

Programmes interested in continuing to be designated as a CORSIA-eligible Emissions Unit Programme are invited to complete and submit the form, along with accompanying evidence no later than close of business on **28 February 2022** via officeenv@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.

Form basis and cross-references

Questions in this form align with the questions included in the application for TAB's annual assessment, and are derived from the CORSIA emissions unit eligibility criteria (EUC) and any *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*".

Application Form completion

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

A "complete" response involves three components: 1) a written summary response, 2) supporting evidence, 3) planned programme revisions, and 4) updates and changes to programme procedures since the initial application/approval.

1) Written summary responses: The programme is encouraged to construct written summary responses in a manner that provides for general comprehension 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 *c)* 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 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.

   Regarding such requests for evidence, programmes are expected to substantiate their responses in any of these ways (**in order of preference**):

   a) web links to supporting documentation included along with the written summary response to each given question; 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);

b) copying/pasting information directly into this form (no character limits) along with the written summary response;
c) 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:
>
> [Paragraph(s) introducing and summarizing specific programme procedures relevant to question]
>
> 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) Proposed revision(s);
b) Process and proposed timeline to develop and implement the proposed revision(s);
c) Process and timeline for external communication and implementation of the revision(s).

4) Updates and changes to programme procedures since the initial application/approval: Each question in this form provides discrete fields for the programme to include, and clearly distinguish between, two key pieces of information:

(1) the information provided by the programme in its initial application—which includes all written clarifications and explanations shared with TAB over the course of the programme's initial assessment;

and

(2) new information describing any and all procedural changes and updates that programmes introduced ***between the dates of*** **(a)** their initial approval by ICAO Council and **(b)** 28 February 2022. Here, Programmes are requested to summarize and provide evidence of any and all changes, including those that were previously submitted for TAB's review as potential material changes.

Scope of application and re-assessment

The programme may elect to revise the scope of activities supported by the programme and assessed by TAB, as compared to its current scope of eligibility. In such a case, the programme is requested to clearly identify, in the

following Appendices, the additional activities that it wishes to submit for, or exclude from, TAB's re-assessment:

In **Appendix B** "*Programme Re-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 were previously assessed by TAB and **is currently eligible under the *Scope of Eligibility*[3], and additional elements that the programme is submitting for TAB's assessment**; 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 that were excluded from TAB's previous assessments or are **currently outside of programme's *Scope of Eligibility,* and additional elements that the programme wishes to exclude from TAB's assessment**; as well as the specific methodologies, protocols, and/or framework(s) associated with these programme elements.

(NEW in 2022) In **Appendix D** "*Emissions Unit Programme Registry Attestation*", the programme should complete and submit the information outlined in the instructions below, based on the status of its *Registry Attestation*:

- Programme **has** previously completed and submitted a *Registry Attestation*: Respond only to new Question 7.3 in the *Emissions Unit Programme Registry Attestation* form **(**Appendix D**)**. ICAO will append this response to the programme's most recent *Registry Attestation* on file.

    - NOTE: These Programmes **are not** required to re-submit the *Registry Attestation*'s signature page or any other information in Questions 7.1, 7.2, 7.4–7.11 of Appendix D, but may use this opportunity to inform ICAO of any needed updates.

- Programme **has not** previously completed and submitted a *Registry Attestation*: Refer to the instructions for completing the attached *Emissions Unit Programme Registry Attestation*, including the signature page and accompanying information form **(**Appendix D**)**. Provide the completed materials along with this application form.

(NEW in 2022) 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 methodologies[4]. **Such methodologies may be relevant to TAB's assessment**. This could be the case where, e.g., the methodologies are developed directly by the

[3] As defined in the latest *ICAO Document "CORSIA-Eligible Emissions Units"*, available via https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Emissions-Units.aspx

[4] Note that any applicant may use different terminology. For example, a programme may refer to a "methodology" as a protocol or framework.

programme (staff or contractors); the programme must refer to a methodology's requirements when describing its alignment with the EUC; 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.

Disclosure of programme application forms and public comments

Applications, including information submitted in Appendices B, C, 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 re-assessment.

SECTION III: APPLICATION FORM

PART 1: General information

A. Programme Information

Programme name: Gold Standard for the Global Goals (GS4GG)

Administering Organization[5]: The Gold Standard Foundation

Official mailing address: Chemin de Balexert 7-9, 1219 Châtelaine, International Environment House 2, Geneva, Switzerland

Telephone #: +41 (0) 22 788 7080

Official web address: www.goldstandard.org

B. Programme Administrator Information

Full name and title: Vikash Talyan, Head of Scheme

Employer / Company (*if not programme*): The Gold Standard Foundation

E-mail address: Vikash.talyan@goldstandard.org Telephone #: +1 6083599634

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

Full name and title: Margaret Kim, Chief Executive Officer

Employer / Company (*if not Programme*): The Gold Standard Foundation

E-mail address: margaret.kim@goldstandard.org Telephone #: +41 (0) 22 788 7080

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:

Margaret Kim – Chief Executive Officer

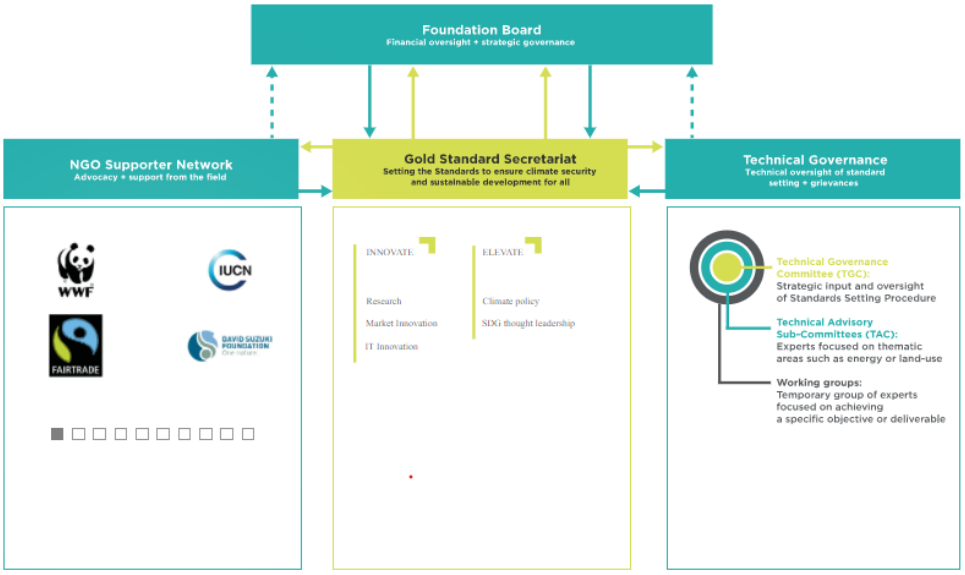
Owen Hewlett – Chief Technical Officer

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

Sarah Leugers – Chief Strategy Officer
Miranda Bevc – Chief Financial Officer
Charles Wilson – Chief Operations Officer

Yvo de Boer – President of the Board
Thomas Vellacott – Board Member
Eric Soubeiran – Board Member
Ana Toni – Board Member
Peter White – Board Member
Mathew Spannagle – Board Member
Preety M Bhandari – Board Member

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.

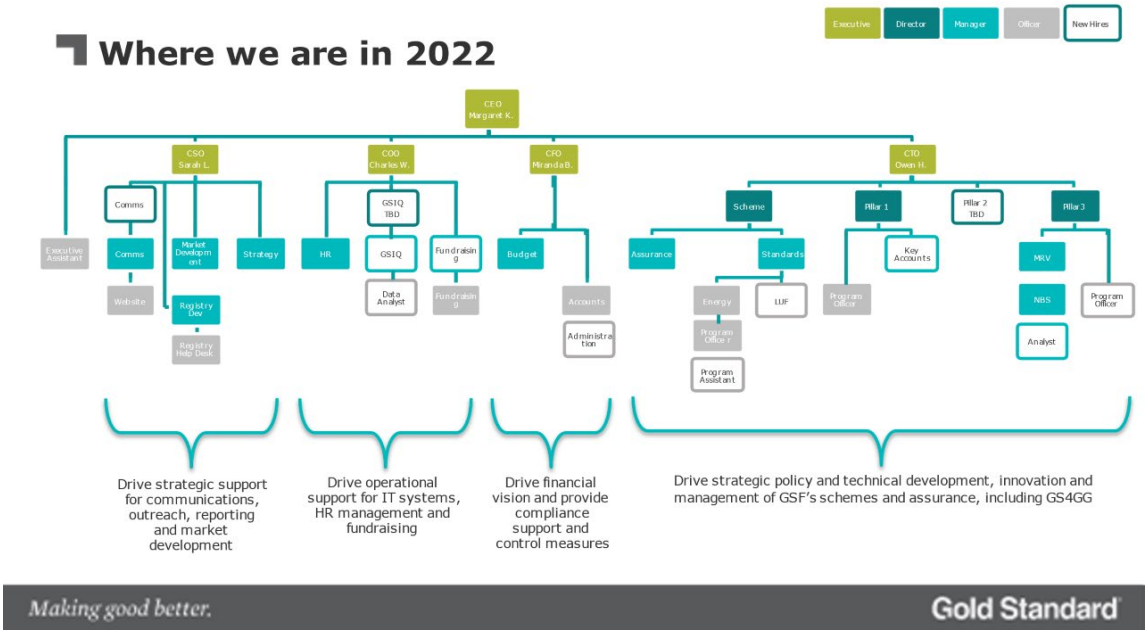


Gold Standard is a not-for-profit organisation headquartered in Geneva, Switzerland.

Gold Standard is ISEAL Code Compliant - the first climate-centric standard to do so, joining a growing number of initiatives that are driving positive social and environmental change across multiple sectors.

iseal CODE COMPLIANT

*The NGO support network members mentioned above are only for illustrative purposes. In addition to the ones presented above, other members of NGO network are listed here.



PART 3: Emissions Unit Programme Design Elements

Note—where "evidence" is requested throughout *Part 3* and *Part 4*, the programme is expected to provide 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) 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).

Question 3.1. Clear methodologies and protocols, and their development process

Provide *evidence*[6] that the programme's qualification and quantification methodologies and protocols are *in place* and *available for use*, including where the programme's existing methodologies and protocols are publicly disclosed. (*Paragraph 2.1*)

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a. The methodology development and approval process can be found here - https://globalgoals.goldstandard.org/impact-quantification-methodology-approval-procedure/

b. The list of approved methodologies and eligible CDM methodologies is available under 'SDG Impact Quantification" on this link; https://globalgoals.goldstandard.org/400-sdg-impact-quantification/

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

NA

Summarize the programme's process for developing further methodologies and protocols, including the timing and

[6] 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*".

process for revision of existing methodologies. (*Paragraph 2.1*)

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and questions pertaining to this question:

Gold Standard reviews and approves new methodologies submitted by applicants and also relies on Gold Standard approved CDM methodologies that are eligible within scope. Applicants can also propose methodologies eligible under other certification schemes for Gold Standard approval and use. The approval process is governed by the independent Gold Standard Technical Advisory Committee, supplemented by further expert review and public consultation as required.

For a fuller description of the Gold Standard methodology approval procedure, see here. The process for methodological approval is summarized as follows:

Approving new methodologies:

Applicants can submit a new methodology for Gold Standard approval at any time. The proposed methodology can be submitted under two pathways –

1. Regular approval: A new methodology i.e. not approved under any certification scheme/standard
2. Fast track approval: A methodology that has been previously approved by another credible certification scheme/standard (e.g. CDM, VCS, CAR, CFI Australia, ACR and others) or a domestic scheme.

The approval of methodologies falling under these pathways follows a procedure that is summarized below –

Regular approval:

Once a methodology is submitted the Gold Standard Secretariat carries out a check to confirm if the activities covered are eligible within the scope of Gold Standard for the Global Goals. Once this is confirmed, Gold Standard identifies, with advice from its independent Technical Advisory Committee (TAC), two external and independent subject matter experts to review the methodology and provide detailed comments. In parallel the methodology is reviewed internally by Gold Standard Secretariat technical staff. The consolidated comments from Gold Standard's review and external experts' review are presented to the TAC. The TAC then reviews and provides any additional comments before the consolidated feedback is sent to the new methodology applicants. There are generally 2-3 rounds of discussions between applicants and Gold Standard before all issues can be closed, after which the methodology is reviewed and decided upon by TAC. If methodology is approved by the TAC then it is made publicly available on the Gold Standard website as an open source for use by any participant. This entire process typically takes 4-7 months' time. A 30-day public consultation on the draft methodology is conducted at discretion of TAC, dependent on complexity, risk, precedent etc.

Fast track approval:

A simplified approval process is applied in the case of this pathway. The methodology submitted for fast track approval shall go through a mandatory internal review by TAC members (one or two reviewers) prior to its submission for TAC review and approval. If mandated by TAC, external review by one or two reviewers will be required prior to submission of the methodology for TAC review/approval. Public consultation may be required at discretion of TAC or another appointed committee.

Gold Standard approves CDM methodologies in line with its project type eligibility as laid down in its Principles

and Requirements document. For CDM methodologies related to energy projects (renewable energy, energy efficiency, waste to energy etc.) the Gold Standard Secretariat checks that the methodology is not related to project types excluded within Gold Standard as per Section 3.1.1.5 of the Gold Standard for the Global Goals Principles and Requirements (for e.g. fossil fuel switch, industrial gas destruction etc.). If the CDM methodology is not related to excluded project type, it is approved for use within Gold Standard scheme. In certain cases, the GS Secretariat may seek advice from its independent Technical Advisory Committee (TAC) which is made up of a range of expert stakeholders relevant to the methodological need.

The AFOLU CDM methodologies are first assessed and reviewed by the TAC of Gold Standard before approval for use within Gold Standard scheme. The TAC evaluates if any additional requirements need to be included with CDM methodology before approval for use within Gold Standard scheme.

Revision of existing methodologies: Revision of an existing methodology is generally triggered by a request from a potential applicant of the methodology who intends to certify the project under Gold Standard (though it can be triggered by any stakeholder). Revisions may also be triggered by Gold Standard where there is an identified need to do so. In both cases a track-change version of the methodology with proposed changes is required to be developed. Based on the review of proposed changes, Gold Standard assesses if there is need for involving external and independent subject matter experts. If a need is identified the revised methodology is sent to experts for review and comments. In parallel, the revisions to the methodology are reviewed internally by Gold Standard technical staff. The consolidated comments from Gold Standard's review and external experts' review are sent to the Technical Advisory Committee (TAC). The TAC may provide any additional comments before the consolidated feedback is sent to the applicants. There are generally 2-3 rounds of discussions between applicants and Gold Standard before all issues can be closed, after which the proposed revisions are reviewed and decided upon by TAC. If revisions are approved by TAC, then a revised version is made publicly available on our website for use by anyone. This entire process typically takes 2-4 months. To protect the interests of other users a grace period is typically allowed for other applicants to still submit projects using the previous version of the methodology. After the end of any stated grace period, all new projects shall be submitted to Gold Standard with the revised version of the methodology. Projects that have reached the validation or registered stage of the certification process with a particular version of the methodology are not required to change to an updated version till renewal of crediting period.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

Standard released a new framework methodology "Soil Organic Carbon Framework Methodology" V1.0 (hereafter SOC framework methodology) in April 2020. This framework methodology follows a modular approach where a new activity specific methodology module (activity module) are to be developed on an ongoing basis (Fig 1, page 3) . The SOC Framework methodology is developed following the methodology development procedure (refer to link provided above a.a) whereas the Activity Modules are designed following the guidance provided in Framework Methodology and procedure available here.

The SOC framework methodology and modular approach offers a simplified approval procedure for pre-defined SOC activity module. The SOC activity module not selected for external review will be directly submitted for mandatory internal review by one or two TAC members prior to its submission for full TAC review and approval.

If mandated by TAC, external review by one or two reviewers will be required prior to submission of the methodology for TAC review/approval.

Note that the framework methodology and activity module approval procedure is not applicable to any other methodology at this moment but may be extended to other methodologies on need basis.

Provide *evidence of the public availability* of the programme's process for developing further methodologies and protocols. (*Paragraph 2.1*)

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

The methodology development and approval process can be found here - https://globalgoals.goldstandard.org/impact-quantification-methodology-approval-procedure/

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

N/A

Question 3.2. Scope considerations

Summarize the level at which activities are allowed under the programme (e.g., project based, programme of activities, jurisdiction-scale): (*Paragraph 2.2*)

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Sector	Supported activity type(s)	Implementation level(s)	Geography(ies)
Carbon di oxide	Renewable Energy generation (for e.g. Wind, hydro, geothermal, solar etc.)	Project level and Programme of activities	Global
Carbon di oxide	End-use Energy Efficiency (e.g. improved cookstoves, CFL, buildings, ships etc.)	Project level and Programme of activities	Global
Methane	Methane Avoidance / destruction (e.g. Landfill methane capture, waste water methane capture, manure management systems, household biogas digester etc.)	Project level and Programme of activities	Global
Carbon di oxide	Production and use of biodiesel	Project level and Programme of activities	Global
Methane and	End-use Energy Efficiency (e.g.	Project level and Programme	Global

nitrous oxide	improved cookstoves)	of activities	
Renewable Energy generation	Wind, hydro, Solar, geothermal, renewable biomass	Project level and Programme of activities	Global
Energy Efficiency	End-use Energy Efficiency interventions both industrial and household level	Project level and Programme of activities	Global
Waste Handling and Disposal	Methane Avoidance, Methane capture interventions	Project level and Programme of activities	Global
Land Use and Land Use change	Afforestation/Reforestation, Agriculture e.g. soil tillage improvement	Project level	Global

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

1. **Scope of PoA**

   a) The rules and requirements of designing a PoA are under revision to expand its applicability to Afforestation/Reforestation and Agriculture sector project types. Only project level certification was allowed for A/R & AGR projects in the initial application. To provide more clarity and better streamline the process for PoA registration and the inclusion of new VPAs, the following updates have been included:

   - A new PoA hierarchy has been defined, with new rules and requirements
   - Simplifications introduced to the PoA project cycle procedure and inclusion of new PoAs
   - The document structure has been streamlined to make it more intuitive and easier to follow

   b) Following requirements outlined in section 3 of the Standard setting procedure, page 4, the proposed PoA requirements went through a 30-day public consultation on 24th December 2021. The announcement is available at https://www.goldstandard.org/our-work/innovations-consultations/programme-activities-poa-requirements. We expect to release the final version of the revised PoA requirements within the next 1-2 months after Technical Advisory Committee approval.

   c) After obtaining approval from Technical Advisory Committee, the approved PoA rules will be made public on the Gold Standard website with applicable grace period before updates come into force. Please refer to section 3 of the Standard setting procedure, pages 4-6 for further details on process.

2. **LUF Activity requirements**

   a) We would also like to highlight that currently the LUF sector contains Afforestation/Reforestation and Agriculture activities combined. GS intends to split the LUF requirements into separate activity requirements for Afforestation/Reforestation and Agriculture activities to bring more clarity to these

documents. The current version of LUF requirements, available here, includes sections or items within sections that apply only to A/R or AGR projects. The sections/items marked as "A/R specific" apply only to A/R projects, and "AGR specific" apply only to AGR projects. Sections/items without any specific labelling apply to both A/R and AGR projects (Refer to para 1.1.3).

b) The proposed changes are under development and are expected to be completed by the end of Q1, 2022 and The revised activity requirements will be subject to 30 day stakeholder consultation, review and approval by the LUF Technical advisory committee following requirements outlined in section 3 of Standard setting procedure, page 4.

c) The approved rules will be made public with applicable grace period before updates come into force on the Gold Standard website within 30 days from obtaining approval from Technical Advisory Committee. Please refer to section 3 of Standard setting procedure, pages 4-6 for further details on process. We expect to release the final version of the LUF and AGR activity requirements before end of Q2, 2022.

3. New Project type – Carbon Dioxide removal (CDR)

a) Gold Standard Technical advisory Committee has approved CDR project types as an eligible activity for GSVERs. Currently working definition has been included in the GHG product requirements section 5, Types of Project, page 5 here. The eligibility of projects will be assessed at methodology level to ensure the compliance with GS4GG principles and requirements. However, a new Activity Requirements similar to RE, CSA & LUF may be prepared to CDR project activity type after consultation with subject matter experts and Technical Advisory Committee following section 3 of Standard setting procedure.

b) Currently, 1st methodology for project activities that facilitates technology-based CO2 sequestration (carbonation) in demolished concrete (concrete aggregate) before it enters downstream processes was published for stakeholder consultation during 25 Nov 2021-27 Dec 2021. After consultation the methodology has been approved by Technical Advisory Committee and will be published for public use in 1st week of March on methodology page.

c) The approved methodologies and likely new activity requirements will be made public with applicable grace period before updates come into force on the Gold Standard website within 30 days from obtaining approval from Technical Advisory Committee. Please refer to section 3 of Standard setting procedure, page 4-6 for further details on process. We expect to release the final version of the Activity requirements if developed by end of Q3, 2022.

The above-mentioned information has also been added to Appendix B (Sheet C and Sheet D)

4. Change in methodology applicability

a) As per para 4.1.7 of GS4GG Principle & requirements, Gold Standard does not support Project types associated with geoengineering or energy generated from fossil fuel or nuclear, **fossil fuel switch**, or any project that supports, enhances or prolongs such energy generation. In certain cases, concerning energy

efficiency involving fossil fuels (for example, LPG stoves), an exception is made and captured in the relevant Activity Requirements, Approved Methodology and/or Product Requirements. Gold Standard Technical advisory has approved exception at methodology level for activity that involves fossil fuel switch from fossil fuel to electricity. The following methodologies are affected with this exception:

i. Methodology for metered & measured energy cooking devices V1.0 - This methodology is applicable to project activities that introduce technologies that reduce or avoid greenhouse gas (GHG) emissions and quantify emission reductions from cooking devices through direct measurement of energy or fuel consumed, in households, communities, and/or institutions such as schools, prisons or hospitals (hereinafter referred as end-users). Under this methodology, emission reductions from fuel switch and efficiency improvement are eligible for project cooking devices that using electricity.

ii. GS approved eligible impact quantification methodologies - (AMS.III.C., AMS.III.S., AMS.III.U., AMS.III.AA., AMS.III.BC., AMS.III.BM., AMS.III.BN., AM0031, AM0090, AM0101, AM0110 and AM0116). Project activity introducing electric vehicles and/or electricity-based transport solutions involving energy efficiency and fuel switch may claim emission reductions associated with both components, i.e., GHGs emissions reduction for energy efficiency and fuel switch component. Projects activity that involves Hybrid Vehicle– a vehicle which combines an internal combustion engine, and one or more electric motors are not eligible for GHGs emissions reductions for fossil fuel switch component and may only claim emissions reductions for energy efficiency improvements.

b) Methodology for metered & measured energy cooking devices V1.0 has been published after stakeholder consultation followed by TAC approval on 07/10/2021 and is available for public use. The rule update with respect to methodologies listed under II above was approved by the Technical advisory committee in Feb. A rule update to communicate the decision will be released at the end of Q1.

c)) Methodology for metered & measured energy cooking devices V1.0 has been published after stakeholder consultation followed by TAC approval on 07/10/2021 while the rule update related to application of methodologies mentioned in ii. above will be announced via rule update and relevant changes in Gold Standard Eligible Impact Quantification Methodologies at the end of Q1.

The above changes qualify as potential material changes implemented or will be implemented in the future.

Summarize the eligibility criteria for each type of offset activity (e.g., which sectors, project types, and geographic locations are covered): (*Paragraph 2.2*)

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Sector	Supported activity type(s)	Implementation level(s)	Geography(ies)
Carbon di oxide	Renewable Energy generation (for e.g. Wind, hydro, geothermal, solar etc.)	Project level and Programme of activities	Global
Carbon di oxide	End-use Energy Efficiency (e.g. improved cookstoves, CFL,	Project level and Programme of activities	Global

	buildings, ships etc.)		
Methane	Methane Avoidance / destrcution (e.g. Landfill methane capture, waste water methane capture, manure management systems, household biogas digester etc.)	Project level and Programme of activities	Global
Carbon di oxide	Production and use of of biodiesel	Project level and Programme of activities	Global
Methane and nitrous oxide	End-use Energy Efficiency (e.g. improved cookstoves)	Project level and Programme of activities	Global
Renewable Energy generation	Wind, hydro, Solar, geothermal, remewable biomass	Project level and Programme of activities	Global
Energy Efficiency	End-use Energy Efficiency interventions both industrial and household level	Project level and Programme of activities	Global
Waste Handling and Disposal	Methane Avoidance, Methane capture interventions	Project level and Programme of activities	Global
Land Use and Land Use change	Afforestation/Reforestation, Agriculture e.g. soil tillage improvement	Project level	Global

B. Summary and accompanying evidence of <u>any</u> updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
N/A

Provide *evidence* of the Programme information defining a) level at which activities are allowed under the Programme, and b) the eligibility criteria for each type of offset activity, including its availability to the public: (*Paragraph 2.2*)

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Sector	Supported activity type(s)	Implementation level(s)	Geography(ies)
Carbon di oxide	Renewable Energy generation (for e.g. Wind, hydro, geothermal, solar etc.)	Project level and Programme of activities	Global

Carbon di oxide	End-use Energy Efficiency (e.g. improved cookstoves, CFL, buildings, ships etc.)	Project level and Programme of activities	Global
Methane	Methane Avoidance / destrcution (e.g. Landfill methane capture, waste water methane capture, manure management systems, household biogas digester etc.)	Project level and Programme of activities	Global
Carbon di oxide	Production and use of of biodiesel	Project level and Programme of activities	Global
Methane and nitrous oxide	End-use Energy Efficiency (e.g. improved cookstoves)	Project level and Programme of activities	Global
Renewable Energy generation	Wind, hydro, Solar, geothermal, remewable biomass	Project level and Programme of activities	Global
Energy Efficiency	End-use Energy Efficiency interventions both industrial and household level	Project level and Programme of activities	Global
Waste Handling and Disposal	Methane Avoidance, Methane capture interventions	Project level and Programme of activities	Global
Land Use and Land Use change	Afforestation/Reforestation, Agriculture e.g. soil tillage improvement	Project level	Global

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

Scope of PoA

a) The rules and requirements of designing a PoA are under revision to expand its applicability to Afforestation/Reforestation and Agriculture sector projects. Only project level certification was allowed for such projects in the initial application. In addition, to provide more clarity on the requirements and procedures for Programme of Activities and their project activities (VPAs) and better streamline the process for PoA registration and the inclusion of new VPAs the following updates have been included:

- A new PoA hierarchy has been defined, with new rules and requirements
- Simplifications introduced to the POA project cycle procedure and inclusion of new PoAs
- The document structure has been streamlined to make it more intuitive and easier to follow

b) Following requirements outlined in section 3 of Standard setting procedure, page 4, the proposed

PoA requirements went through a 30 day public consultation on 24th December 2021. The announcement is available at https://www.goldstandard.org/our-work/innovations-consultations/programme-activities-poa-requirements. We expect to release the final version of the revised PoA requirements within the next 1-2 months after Technical Advisory Committee approval.

c) The approved rules will be made public with applicable grace period before updates come into force on the Gold Standard website after obtaining approval from Technical Advisory Committee. Please refer to section 3 of Standard setting procedure, page 4-6 for further details on process.

Question 3.3. Offset credit issuance and retirement procedures

Are procedures in place defining how offset credits are… (*Paragraph 2.3*)	
a) issued?	☒ YES
b) retired / cancelled?	☒ YES
c) subject to discounting (*if any*)?	☒ YES

Are procedures in place defining… (*Paragraph 2.3*)	
d) the length of crediting period(s)?	☒ YES
e) whether crediting periods are renewable?	☒ YES

Provide evidence of the procedures referred to in a) through e) (if any, in the case of "c"), including their availability to the public:

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a) Refer clause 5.7 and 5.8 of '**GHG Emission Reduction & Sequestration Product Requirements**' for procedure on issuance and retirement of units.

Further, the detailed procedures for issuance of units is defined in section 6 of "**The Gold Standard Registry Terms of Use**" and procedures for retirement are defined in section 8 of the same document.

b) GS4GG follows 5 years crediting cycle as defined in clause 3.4.1.1 of our "**Principles and Requirements (P&R document)**". The crediting period can be renewed after five years and requirements on renewal of crediting period are defined under clause 3.4.11.1 of the same document.

c) While Gold Standard does not employ formal procedures for direct unit discounting, the standard always applies conservative approaches to the emission reductions certified. These are generally captured within the methodologies.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A"

that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
N/A

Question 3.4 Identification and Tracking

Does the programme utilize an electronic registry or registries? (*Paragraph 2.4.2*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Web link to the Gold Standard registry - https://registry.goldstandard.org

The registry is administered by the Program (Gold Standard).

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

N/A

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

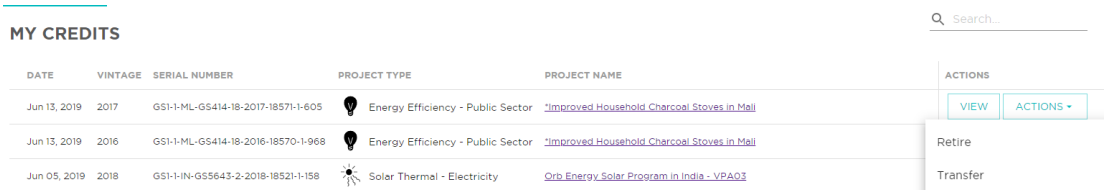
Summarize and provide evidence of the procedures referred to in a) through f), including the availability to the public of the procedures referred to in b), d), and f):

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a) Yes, carbon credits in our registry can be designated as eligible for ICAO. However, while this general functionality (I.e. to designate credits for a pre-set purpose) is available now it will be updated for CORSIA specificity after the program is formally recognized.

b) Units can be transferred between account holders and can be retired.

Transfer and Retire screenshot:



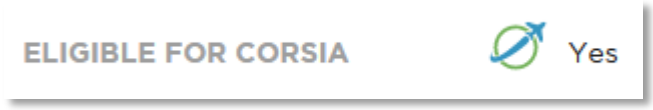
c) The status of credits is displayed in the registry.

Issued status: https://registry.goldstandard.org/credit-blocks/details/39352
Retired status: https://registry.goldstandard.org/credit-blocks/details/39213
Issued and Retired status: https://registry.goldstandard.org/projects/details/1503

d) and e) The Gold Standard registry generates unique serials numbers upon issuance of GS VERs which gives certain information that is unique to a project.
E.g. GS1-1-ML-GS414-18-2014-6300-5939-5991
ML identifies Malawi, GS414 is the project ID, 18 identifies the project type, 2014 is the vintage of credits, 6300 is the batch number of the issuance that the holding came from, 5939-5991 is the serial range of these 53 credits.

If GS CERs are labeled, the registry displays the unique CDM serial number that has been labelled. e.g. https://registry.goldstandard.org/credit-blocks/details/37661
(for project details see https://registry.goldstandard.org/projects/details/1342)

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
a) Emissions units that are deemed ICAO-eligible are now transparently identified in our registry. Those that are eligible display the following icon on the 'credit block' page:



Link to a credit block page: https://registry.goldstandard.org/credit-blocks/details/232309

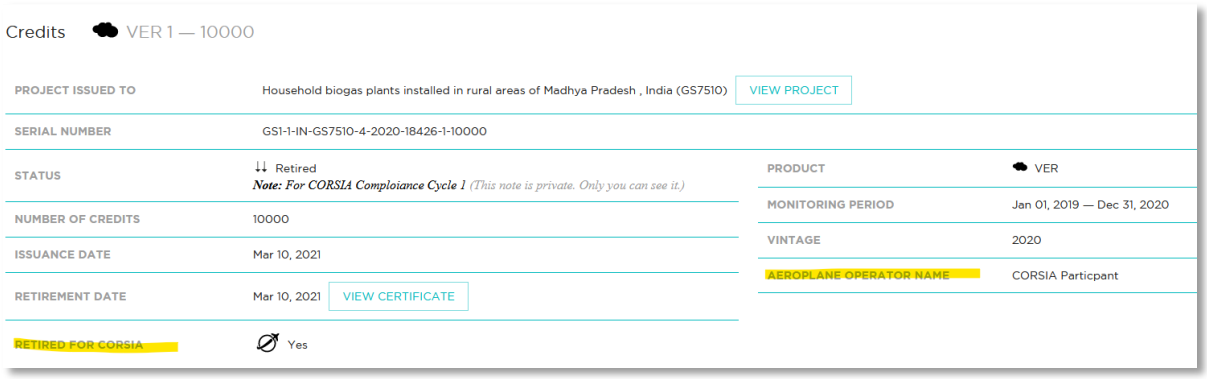
b) and c): in addition to the information in Section A, above, the issuance and retirement of credits can be see in public reports in our registry, and can be filtered by units that are eligible for CORSIA.

Public retirements are recorded here: https://registry.goldstandard.org/credit-blocks?q=&page=1

And issuance are recorded here: https://registry.goldstandard.org/credit-blocks/issuances?q=&page=1

Where eligible units are retired, the registry indicates whether or not a retired unit was used for CORSIA or not. If it is, the airline operator will be indicated.

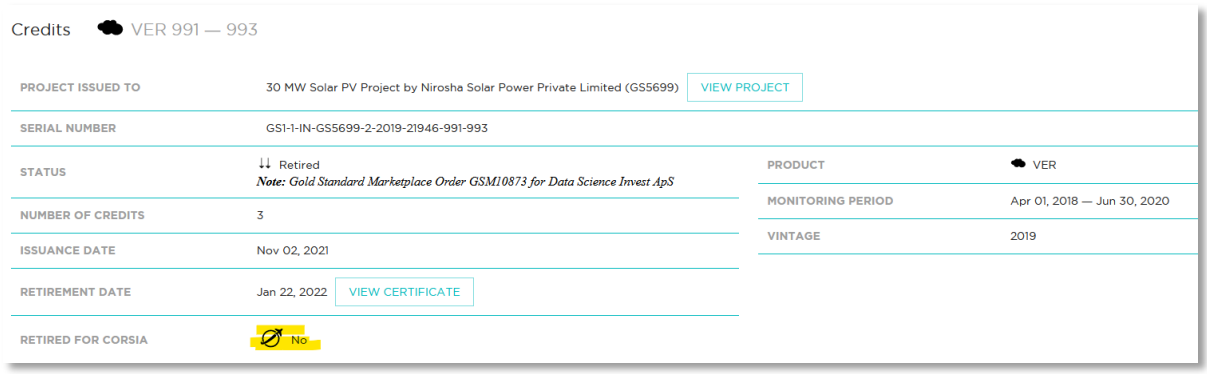
An example of units retired for use in CORSIA (from our “test” system):



Credits VER 1 — 10000

PROJECT ISSUED TO	Household biogas plants installed in rural areas of Madhya Pradesh , India (GS7510) VIEW PROJECT		
SERIAL NUMBER	GS1-1-IN-GS7510-4-2020-18426-1-10000		
STATUS	Retired *Note: For CORSIA Compliance Cycle 1* (This note is private. Only you can see it.)	PRODUCT	VER
NUMBER OF CREDITS	10000	MONITORING PERIOD	Jan 01, 2019 — Dec 31, 2020
ISSUANCE DATE	Mar 10, 2021	VINTAGE	2020
RETIREMENT DATE	Mar 10, 2021 VIEW CERTIFICATE	AEROPLANE OPERATOR NAME	CORSIA Particpant
RETIRED FOR CORSIA	Yes		

An example of an eligible unit, not retired for use under CORSIA:



Credits VER 991 — 993

PROJECT ISSUED TO	30 MW Solar PV Project by Nirosha Solar Power Private Limited (GS5699) VIEW PROJECT		
SERIAL NUMBER	GS1-1-IN-GS5699-2-2019-21946-991-993		
STATUS	Retired *Note: Gold Standard Marketplace Order GSM10873 for Data Science Invest ApS*	PRODUCT	VER
NUMBER OF CREDITS	3	MONITORING PERIOD	Apr 01, 2018 — Jun 30, 2020
ISSUANCE DATE	Nov 02, 2021	VINTAGE	2019
RETIREMENT DATE	Jan 22, 2022 VIEW CERTIFICATE		
RETIRED FOR CORSIA	No		

f) All of our infrastructure is instrumented to detect any errors that arise or uptime issues. If errors occur we are immediately notified of the issue with a trace of what occurred leading up to it so we can diagnose the issue. We all keeping a rolling set of records related to any users accessing the system and any system communications sent, down to the time the email was delivered. Beyond that we track all transactions that take place within the registry for security and auditing purposes.

List any/all international data exchange standards to which the programme’s registry(ies) conform: (*Paragraph 2.4 (f)*)

A. Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Our registry is built on world-class infrastructure and security systems, with Amazon used as our data center supplier and auth used for data authentication. Our secure data centers continually manage risk and undergo recurring assessments to ensure compliance with industry standards.

The following are the specifications that Auth currently complies with:

- OAuth 2.0–an authorization framework that enables a third-party application to obtain limited access to resources the end-user owns
- OpenID Connect–an identity layer, built on top of the OAuth 2.0 framework, that allows third-party applications to verify end-user identity
- SAML–an XML-based framework for authentication and authorization between a service provider and an identity provider
- WS-Federation–a piece of the WS-Security framework that extends the WS-Trust functionality
- LDAP–an application protocol, used for accessing and maintaining distributed directory information services over an Internet Protocol (IP) network.
- SOC 2 compliance- audits how SaaS companies, like Auth0, manage their subscribers' data on five Trust Principles: Security, Availability, Processing Integrity, Confidentiality, and Privacy

Data Centers
Amazon's data center operations have been accredited under:

- ISO 27001
- SOC 1 and SOC 2/SSAE 16/ISAE 3402 (Previously SAS 70 Type II)
- PCI Level 1
- FISMA Moderate
- Sarbanes-Oxley (SOX)

Physical Security
Our Amazon managed data centers are ISO 27001 and FISMA certified data centers. Amazon has many years of experience in designing, constructing, and operating large-scale data centers. This experience has been applied to the AWS platform and infrastructure. AWS data centers are housed in nondescript facilities, and critical facilities have extensive setback and military grade perimeter control berms as well as other natural boundary protection. Physical access is strictly controlled both at the perimeter and at building ingress points by professional security staff utilizing video surveillance, state-of-the-art intrusion detection systems, and other electronic means. Authorized staff must pass two-factor authentication no fewer than three times to access data center floors. All visitors and contractors are required to present identification and are signed in and continually escorted by authorized staff.

Amazon only provides data center access and information to employees who have a legitimate business need for such privileges. When an employee no longer has a business need for these privileges, his or her access is immediately revoked, even if they continue to be an employee of Amazon or Amazon Web Services. All physical and electronic access to data centers by Amazon employees is logged and audited routinely.

For additional information see: https://aws.amazon.com/security

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
N/A

Are policies and robust procedures in place to…	
a) prevent the programme registry administrators from having financial, commercial or fiduciary conflicts of interest in the governance or provision of registry services? (*Paragraph 2.4.6*)	☒ YES
b) ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated? (*Paragraph 2.4.6*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

The program's registry administrators are employed by the Gold Standard Foundation (GSF). GSF has policies in place to prevent program staff from having any possible conflict of interest. These policies are memorialized in our Employee Handbook, our Director Handbook, and in our independent contractor agreements, which each employee, Director and independent contractors are required to sign respectively. Each member of our staff, board, and outside vendor teams have an obligation to keep his or her conflicts form updated throughout their term of service. Where conflicts have arisen and been disclosed in the past, they have been managed through meeting or vote recusal. Access to confidential information is also restricted.

B. Summary and accompanying evidence of <u>any</u> updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

In addition to the evidence presented in the initial application, we would also like to bring to the notice our "Director Manual". Please see section 3.9 on page 11 of the attached "**Evidence 1_business confidential".** It mandates the members of the foundation board to disclose any possible COI without delay and in advance.

Are provisions in place…	
a) ensuring the screening of requests for registry accounts? (*Paragraph 2.4.7*)	☒ YES
b) restricting the programme registry (or registries) accounts to registered businesses and individuals? (*Paragraph 2.4.7*)	☒ YES
c) ensuring the periodic audit or evaluation of registry compliance with security provisions? (*Paragraph 2.4.8*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a) The Gold Standard registry team carries out 'Know Your Customer' (KYC) due diligence checks on account applicants. They are required to be a registered business and must provide supporting documentation to that affect. They must also explain their business type and reason for requiring a registry account. An account manager must be nominated by a company director.

b) To open an account on the Gold Standard Impact Registry, following documentation is required to be submitted:

- A certified copy of organisation's Certificate of Incorporation.
- Company or organisation's registration number, registered office address, names of all directors (preferably an official extract from the registry) and organisation's website URL.A bank statement less than 90 days old from organisation's bank showing the address of the organisation.
- A letter on organisation's letterhead stating that the proposed account manager has been duly appointed and is authorised, on behalf of the organisation, to accept The Gold Standard Foundation's Terms of Use and any modification. There must be satisfactory evidence that the individual who has signed the letter is authorised to do so on behalf of organisation (e.g. director or another senior officer).
- A statement setting out the nature of organisation's business, reason for applying for a Gold Standard registry account and how they intend to use the account.
- A copy of ID for the account manager, and any users who require access to the account, along with their email addresses.

Signed copies of the Terms of Use and Terms and Conditions should be attached.

The applicants are required to submit the completed application form along with supporting documents like Certificate of Incorporation or equivalent. After review of application form and supporting documents the decision is made whether to open an account or not.

c) All of our infrastructure is instrumented to detect any errors that arise or uptime issues. If errors occur, we are immediately notified of the issue with a trace of what occurred leading up to it so we can diagnose the issue. We keep a rolling set of records related to any users accessing the system and any system communications sent, down to the time the email was delivered. Beyond that we track all transactions that take place within the registry for security and auditing purposes.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
N/A

Question 3.5 Legal nature and transfer of units

Does the programme define and ensure the following:	
a) the underlying attributes of a unit? (Paragraph 2.5)	☒ YES
b) the underlying property aspects of a unit? (Paragraph 2.5)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

The underlying attributes and property aspects of a unit are covered through our "Claim Guidelines".
These guidelines clearly define how the various underlying attributes of a certified unit can be managed through appropriately made claims. For example, it is clarified that all attributes related to 1 MWh of renewable electricity generated are carried by this MWh and attributes like emission reductions and other sustainable development outcomes cannot be disaggregated. It is further clarified in section 2.4 of the GHG Emissions Reductions & Sequestration Product Requirements that simultaneous issuance of Renewable Energy Certificates RECs), or other Green or White Certificates and VERs from a given Project for same MWh of electricity generated is not permitted under any circumstance.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
a) Gold Standard has updated the claims guidelines (updated version available here) to provide clarity on the responsible use of Gold Standard credits as the market moves into the Paris Agreement era, including how this will be managed in the early years of this transition. The revised guidelines were available for public consultation during Oct 2021 – Nov 2021 available here https://www.goldstandard.org/our-work/innovations-consultations/operationalising-article-6-and-enabling-responsible-claims

b) The claims guidelines are under revision following stakeholder feedback and a final version is expected to be published in the Q2, 2022.

c) The final version of the claims guidelines will be posted here and will be announced via Gold Standard newsletter in Q2, 2022 to all stakeholders.

Question 3.6 Validation and verification procedures

Are standards, requirements, and procedures in place for… (*Paragraph 2.6*)	
a) the validation of activities?	☒ YES
b) the verification of emissions reductions?	☒ YES
c) the accreditation of validators?	☒ YES
d) the accreditation of verifiers?	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a) The validation requirements are detailed out in section 3.4.6 of our "Principles and Requirements (P&R document)"; The verification requirements are detailed out in section 3.4.10 of our "Principles and Requirements (P&R document)";

b) GS4GG relies on UN accredited auditors (DOEs), ISO 14065 accredited auditors (through ANSI) and ASI

accredited auditors (FSC Forest Management, for Forestry scope only). This is stated clearly in Annex A of our "Certification Procedures & Requirements For Validation / Verification Bodies".
There are also some qualification requirements for individual team lead, lead auditor and technical experts that operate as part of the audit team of these GS-VVBs. These individuals are required to undergo mandatory trainings and tests to qualify to audit GS projects as part of audit teams. The validation and verification bodies are assessed for structure and competence of audit teams. The performance of auditors is also assessed regularly and they are required to undergo some mandatory trainings on regular basis to maintain approval to carry out audits on Gold Standard projects. Approved entities are required to undergo re-approval process every three years. List of approved auditors is available on our website at this link; https://www.goldstandard.org/project-developers/approved-auditors

c) GS also wishes to inform ICAO/CORSIA about the assurance model followed in the context of the Gold Standard micro-scale scheme. The Gold Standard micro-scale scheme has been designed as an access pathway for projects that reduce less than or equal to 10,000 tCO2 per annum, typically supporting small community projects that would otherwise be unable to participate in carbon finance. Considering the risk profile associated with such projects, Gold Standard allows some flexibility in the requirements followed by these projects, including for validation and verification. Micro-scale projects are audited (validated and verified) internally by the Gold Standard and for some of the projects, selected on a target random basis, an Objective Observer is appointed to audit the project along with site visit. Hence, there is no/limited involvement of VVBs in this scheme. The validation and verification model followed for micro-scale projects is explained in detail in Section 8 and Section 9 of the Microscale Project Requirements.
In case CORSIA – TAB sees any concern with the assurance model used in micro scale scheme, Gold Standard can keep these projects outside the list of CORSIA eligible units. Micro scale projects and credits issued to these projects can be clearly identified on the GS Registry.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
a) With the advent of significant technological advances, Information and Communication Technology (ICT) is becoming more sophisticated. It offers an opportunity to optimise audit/assessment effectiveness and efficiency and to support and maintain the integrity of the audit/assessment. Gold Standard introduced an alternative pathway to facilitate audits beyond mandatory site visit via Remote audit provisions. GS released "Site Visit and Remote Audit Requirements and Procedures" for VVBs to follow while conducting remote site visit so that the robustness and integrity of audit is not compromised and results at par with physical audit can be achieved.
The process for conducting remote audits is available in Fig 1, page 2, while minimum site visit requirements are in section 3. Minimum physical site visit requirements page 4 of the document here.

Note that the remote assessment requirements/approach outlined in this document do not apply to: a. Land Use & Forest Projects b. Programs of Activities (PoAs), including microscale PoAs, para 1.2.3, page 4, here. Gold Standard intend to expand these approaches to LUF project and PoA with appropriate safeguards in due course (expected in Q3, 2022).

b) N/A

c) The microscale projects that use the Gold Standard Validation and Verification Fund have been excluded from the ambit of CORSIA, as can be seen on GS website on https://globalgoals.goldstandard.org/corsia-updates/

Question 3.7 Programme governance

Does the programme publicly disclose who is responsible for the administration of the programme? (*Paragraph 2.7*)	☒ YES
Does the programme publicly disclose how decisions are made? (*Paragraph 2.7*)	☒ YES

Provide evidence that this information is available to the public:

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

SustainCERT, Gold Standard's appointed certification/assurance body is responsible for confirming certification decisions. The Gold Standard is responsible for administration of the Program under guidance of the independent Technical Advisory Committee (TAC). Gold Standard, under guidance of TAC sets precedents and standard documents which acts as base for decision making for SustainCERT.

Refer our Governance Structure in Part 2 of this document. Certification decision making is undertaken as a five step process, with specific timings and details. The steps are described in section 2.0 of the "Certification Procedures & Requirements For Validation / Verification Bodies".

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

Note that the VVB requirements document has been updated in 2021. The latest version of the document provides further clarity on requirements and procedures however doesn't change any fundamental element of standard. The new version of VVB requirement is available here https://globalgoals.goldstandard.org/109-par-validation-verification-body-requirements/.

Can the programme demonstrate that it has… (*Paragraph 2.7.2*)	
a) been continuously governed for at least the last two years?	☒ YES
b) been continuously operational for at least the last two years?	☒ YES
c) a plan for the long-term administration of multi-decadal programme elements?	☒ YES
d) a plan for possible responses to the dissolution of the programme in its current form?	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a) The program, Gold Standard for the Global Goals (GS4GG) was launched in August 2017 however, it is an update to latest best practice and consolidation of our previous Standard '**Gold Standard V2.2**' and others, which were operational in June 2012. The first version of our Standard V1.0 was announced in May 2006. The earlier versions of our Standard are available at this link; https://www.goldstandard.org/resources/energy-requirements
Moreover, date of certification of Gold Standard Voluntary Emission Reductions (GS-VERs) can be cross-checked from public view of the Registry. For e.g. the page at this link shows that credits for this project were certified on 29 April 2008. https://registry.goldstandard.org/credit-blocks/details/4530 This clearly demonstrates that the Program is governed and operational for more than last two years.

b) Yes, the Gold Standard Foundation has a plan for the long-term administration of the standard across multiple decades. Gold Standard has a short-term strategy through 2020, and a long term strategy that is currently being drafted through 2030. Please see the attached "PDF 1" (CONFIDENTIAL DOCUMENT – NOT TO BE MADE PUBLIC) for more information.
The Gold Standard Foundation Board of Directors manages the overall governance of the organisation and, in the event of dissolution makes decisions and appointments to resolve standards related issues. Please see the attached "PDF 2" (CONFIDENTIAL DOCUMENT – NOT TO BE MADE PUBLIC) for more information on Gold Standard Policy on dissolution of the Standard.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
Though GS' long-term and short-term strategy, as provided in the initial application remains the same, the list of board members has been changed. Thus, we have provided "**Evidence 4_business confidential**", which is a revised document with the latest names of the board members.

Are policies and robust procedures in place to…	
a) prevent the programme staff, board members, and management from having financial, commercial or fiduciary conflicts of interest in the governance or provision of programme services? (*Paragraph 2.7.3*)	☒ YES
b) ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated? (*Paragraph 2.7.3*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
Yes, the Gold Standard Foundation has policies in place to prevent program staff, board members, and management from having any possible conflict of interest. These policies are memorialized in our Employee Handbook (which each employee is required to sign), our independent contractor agreements (Conflict of Interest Declaration), and our Board Manual (memorandum on fiduciary duties under Swiss law). Each member of our staff, board, and outside vendor teams have an obligation to keep the Secretariat apprised of any conflicts throughout their term of service. Where conflicts have arisen and been disclosed in the past, they have

been managed through meeting or vote recusal. Access to confidential information is also restricted. Please see the attached "PDF 3" (CONFIDENTIAL DOCUMENT – NOT TO BE MADE PUBLIC) for reference to Employee Handbook

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
In addition to the evidence presented in the initial application, we would also like to bring to the notice our "Board Manual". Please see section 3.9 on page 11 of the attached "**Evidence 1_business confidential"**. It mandates the members of the foundation board to disclose any possible COI without delay and in advance.

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? (*Paragraph 2.7.4*)	☒ YES

Provide evidence of such coverage:

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
The Gold Standard Foundation has a professional liability policy at the level of USD $5M. Please see the attached "PDF 4 (1) and (2)" for reference (CONFIDENTIAL DOCUMENT – NOT TO BE MADE PUBLIC).

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
Please see the attachment "**Evidence 2_business confidential**" for reference (CONFIDENTIAL DOCUMENT – NOT TO BE MADE PUBLIC). The attached policy was valid till January 2022. The insurance policy renewal process has already started, as can be seen in "**Evidence 3_business confidential**" (CONFIDENTIAL - NOT TO BE MADE PUBLIC), which is an email communication with a representative of the policy provider. GS expects to receive the extended insurance policy as early as possible.

Question 3.8 Transparency and public participation provisions

Does the programme publicly disclose… (*Paragraph 2.8*)	
a) what information is captured and made available to different stakeholders?	☒ YES
b) its local stakeholder consultation requirements (if applicable)?	☒ YES
c) its public comments provisions and requirements, and how they are considered (if applicable)?	☒ YES

Provide evidence of public availability of items a) through c):

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
a) The Gold Standard Registry includes the relevant documentation for each project concerning its certification under Gold Standard as can be seen here. These documents are publicly accessible as stated within GS4GG

Principles and Requirements (Section 5 - https://globalgoals.goldstandard.org/100-gs4gg-principles-requirements/#post-3275-_Toc507491057)

b) Stakeholder inclusivity is one of the five Principles that govern our Program (GS4GG). Projects applying for certification under GS4GG, shall identify and engage relevant stakeholders and seek expert stakeholder input where necessary in the design, planning and implementation of the Project. Project design shall reflect the views and inputs of stakeholders and ongoing feedback shall be sought, captured and acted upon throughout the life of the Project. This procedure is described in Section 3.3 of our "Principles and Requirements (P&R document)"and detailed guidelines on how to conduct local stakeholder consultation are provided in the Gold Standard Stakeholder Procedure, Requirements & Guidelines .

c) The Gold Standard relies on public stakeholder consultations to make its rule-making transparent, informed, and conservative. Our Public Stakeholder Consultation Policy clearly covers public comments provisions and requirements, and how they are considered. We are currently running a public consultation process to seek feedback from stakeholders as part of planned updates to the Standard. The link to consultation can be found here.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
Note that updated version of the documents mentioned above have been published after initial application submissions

a) The requirements with regards to project documentation disclosure are available in paragraph 6.1.2b page 30 of Principles and Requirements. A rule clarification on Public Disclosure Requirements For Project Documentation was also published to further clarify how prescribes the approach for treating confidential information in project documents required to be made public, available here.

b) The Stakeholder consultation requirement is described under *Principle 3 Stakeholder Inclusivity* page 12 "Principles and Requirements" and detailed set of requirements are available at Stakeholder Consultation and Engagement Requirements, the guidelines on how to conduct local stakeholder consultation are provided in the Stakeholder Consultation and Engagement Guidelines.

Note that the Stakeholder Consultation and Engagement Requirements, went through under public consultation in dec 2021 and new version will be published in Q1. The key updates are summarised under description section on consultation page here. The approved revised document will be made public with applicable grace period before updates come into force on the Gold Standard website after obtaining approval from Technical Advisory Committee. Please refer to section 3 of Standard setting procedure, page 4-6 for further details on process. We expect to release the final version of Stakeholder Consultation and Engagement Requirements at the start of Q2, 2022.

c) The new version of Public Stakeholder Consultation Policy is available here. Also note that a default standard grace period for standard updates ie., 90 days grace period before updates come into force unless it is differently

specified in the update document was introduced to minimize the disruption and provide sufficient time to stakeholder before new rules/requirements comes in force. Refer to para 3.1.5, page 6 here.

Note that requirement for project developer on how to take into account the comments raised during stakeholder consultation process and throughout the project crediting period is available in section 8 of at Stakeholder Consultation and Engagement Requirements. As mentioned under point b above, this document went through the public consultation in dec 2021, the most recent requirements and procedure subject to TAC approval is available in section **3.7 Consideration of comments received, page 10** of the draft document available here.

Does the programme conduct public comment periods relating to… (*Paragraph 2.8*)	
a) methodologies, protocols, or frameworks under development?	☒ YES
b) activities seeking registration or approval?	☒ YES
c) operational activities (e.g., ongoing stakeholder feedback)	☒ YES
d) additions or revisions to programme procedures or rulesets?	☒ YES

Summarize and provide evidence of any programme procedures referred to in a) through d):

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Our Program (GS4GG) is divided into several document series like Principles & Requirements, Activity Requirements, Context Requirements, Methodologies and Product Requirements. The requirements for public comments and duration of public comment period is different for different document series. We have developed our Standards Setting Procedure . In Figure 2 in this document we have clearly defined the requirements for public comments and duration of public comment period for each document series.
There is a dedicated section on our website that lists the Open and Closed Public Consultations;
https://www.goldstandard.org/our-work/innovations-consultations
For individual projects, each project must include a Stakeholder Consultation that includes a mandatory public commenting period where the project must make documentation available and record and act upon comments received. Requirements: https://globalgoals.goldstandard.org/100-gs4gg-stakeholder-consultation-requirements-guidelines/

We are currently running a public consultation process to seek feedback from stakeholders as part of planned updates to the Standard. The link to consultation can be found here. We are doing this as prescribed under ISEAL Code of Best Practices for Setting Social and Environmental Standards.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

The Standards Setting Procedure has been revised and now the information regarding requirements for public comments and duration of public comment period for different document series is given under Table 2, page 4. Summary of all changes introduced in latest version is available in the table document revision history at page 9.

In addition, Gold Standard also publishes Annual Standards setting work plan to update Gold Standard for the Global Goals and launch any supporting initiatives. Latest workplan for example is available here. You can also access the previous workplan under revision history tab on this page.

Question 3.9 Safeguards system

Are safeguards in place to address… (*Paragraph 2.9*)	
a) environmental risks?	☒ YES
b) social risks?	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Safeguards is one of the five Principles that govern our Program (GS4GG). Projects applying for certification under GS4GG shall conduct a Safeguarding Principles Assessment. This procedure is described in Section 3.2. of our "Principles and Requirements (P&R document)"and detailed guidelines on how to conduct this assessment are provided in Gold Standard's Safeguarding Principles and Requirements.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

The section number of Principles and Requirements describing the safeguarding requirements was mentioned as 3.2 in the initial application. The reference in the latest version is section 4, Principle 2: Safeguarding Principles (page 11) of the new version of this document.

Question 3.10 Sustainable development criteria

Does the programme use sustainable development criteria? (*Paragraph 2.10*)	☒ YES
Does the programme have provisions for monitoring, reporting and verification in accordance with these criteria? (*Paragraph 2.10*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Contribution to sustainable development and demonstration of real outcomes ex-post are two of the five Principles that govern our Program (GS4GG). Projects applying for certification under GS4GG shall demonstrate positive impacts against at least three Sustainable Development Goals, one of which shall be SDG 13 (Climate Action). This procedure is described in Section 3.1.3. of our "Principles and Requirements (P&R document)".

After identifying the relevant SDG Impacts, projects shall set monitoring indicators to be included in the Monitoring & Reporting Plan to track the delivery of real outcomes on the ground. Projects are required to engage

a verifier and undergo verification and performance review of monitored data at least once within two years from date of project registration or start of operation, whichever is later. This procedure is described in Section 3.4 of our "Principles and Requirements (P&R document)".

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
The section mentioned in the initial application describing the requirement of sustainable development criteria was Section 3.1.1. However, the latest version of Principle and Requirement document elaborates these requirements under section Principle 1: Contribution to Climate Security & Sustainable Development, paras 4.1.12 to 4.1.18 – page 10 & 11.

Also, GS has recently published SDG Impact Tool that shall enable credible quantification, monitoring and reporting of the Sustainable Development Goals. The application of the tool is mandatory for all new activities that will be submitted for certification from 14 march 2022 as announced via rule update. It will help not only the project developers in designing a suitable monitoring plan for their project activity/programme but also allow those funding climate change mitigation activities to transparently communicate to the stakeholders the change those actions bring to the community. Further to this, to Operationalize Article 6 further development work is underway to integrate requirements and features for host & participating countries/parties to preselect preferred/priority SDGs and highlight contribution to national SDG objectives. The expected changes are to be included in the SDG TOOL and GS4GG requirements by Q3, 2022. These changes will be made public with applicable grace period before updates come into force on the Gold Standard website after obtaining necessary approval from Technical Advisory Committee. The Stakeholders will be informed via newsletter.

Question 3.11 Avoidance of double counting, issuance and claiming

Does the programme use sustainable development criteria? (*Paragraph 2.10*)	☒ YES
Does the Programme provide information on how it addresses double counting, issuance and claiming in the context of evolving national and international regimes for carbon markets and emissions trading? *(Paragraph 2.11)*	☒ YES

Summarize and provide evidence of the information referred to above, including its availability to the public:

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Contribution to sustainable development and demonstration of real outcomes ex-post are two of the five Principles that govern our Program (GS4GG). Projects applying for certification under GS4GG shall demonstrate positive impacts against at least three Sustainable Development Goals, one of which shall be SDG 13 (Climate Action). This procedure is described in Section 3.1.3. of our "Principles and Requirements (P&R document)". After identifying the relevant SDG Impacts, projects shall set monitoring indicators to be included

in the Monitoring & Reporting Plan to track the delivery of real outcomes on the ground. Projects are required to engage a verifier and undergo verification and performance review of monitored data at least once within two years from date of project registration or start of operation, whichever is later. This procedure is described in Section 3.4 of our "Principles and Requirements (P&R document)". The Gold Standard program has procedures in place to ensure that only one unit is issued for one tonne of mitigation under the Gold Standard Registry. Each unit issued by the Gold Standard has a unique serial number linked to specific project as well as the account holder (project developer). See Section 6 (Listing and Registration of Projects and the Certification of Units) of the **Gold Standard Registry Terms of Use**. Further as per clause 14.1.a of same document the registry account holder is not allowed to issue two units for one tonne of mitigation. In case any fraud is noticed, Gold Standard has rights to suspend or cancel the account as per clause 9.1 of same document.

The Gold Standard program has procedures in place for program and/or registry administrator monitoring of program registry to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time. The process for transferring credits from a project to a buyer, to own or to cancel, is clearly laid out in Section 7 (Recording the transfer of units) of the **Gold Standard Registry Terms of Use**.

Gold Standard Program has procedures in place to discourage and prohibit the double-selling of units. The process for transferring credits from a project to a buyer, to own or to cancel, is clearly laid out in Section 7 (Recording the transfer of units) of the **Gold Standard Registry Terms of Use**. Since each credit is attached with a unique serial number, the Gold Standard registry will not allow the same unit to be sold more than once. Moreover, in order to transfer credits from seller to buyer, the buyer also needs to open an account on the Gold Standard registry hence there is no risk of double selling.

DOUBLE SELLING: Gold Standard's Double Counting Guidelines provided in Annex B of the GS GHG emissions reduction and sequestration product requirements preclude sale of same tonne to more than 1 buyer. These rules are provided in the table in Section 2 (Definition of double counting of VERs) of the referred document. As per the rules, a GHG benefit cannot be sold multiple times by the same entity (including to more than one buyer). Preventing/restricting the same buyer from using one tonne for more than one purpose is managed at the GS registry level. The GS registry ensures that each tonne can be retired uniquely, only once (see response to Q5.1. above).

DOUBLE CLAIMING: To address the issue of counting a single tonne towards the climate change mitigation effort of both an airline and the host country of the emissions reduction activity, Gold Standard will develop and publish a formal procedure to allow interested project owners or offset credit holders to make a formal request to Gold Standard requesting that offset credits be qualified for meeting offsetting requirements under the CORSIA. As part of this procedure it will be required that "letter of assurance and authorization" from the designated focal point of the national government is obtained for the said project, which should:
Identify the project;
Acknowledge that the project may reduce emissions (or enhance removals) in the country;
Acknowledge that the program to which the letter is provided has issued, or intends to issue, offset credits for the emission reductions or removals that occur within the country;
Authorize the use of the project's emission reductions or removals, issued as offset credits, by aeroplane

operators in order to meet offsetting requirements under CORSIA;
Declare that the country will not use the project's emission reductions or removals to track progress towards, or for demonstrating achievement of, achieving its NDC and will account for their use by aeroplane operators under CORSIA by applying relevant adjustments.

This "letter of assurance and authorization" will be made publicly available on the Gold Standard Registry under the project account.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
The 'Registry Terms of Use' document referenced above, is now located at https://globalgoals.goldstandard.org/t-preview-registry-app-terms-of-use/.

"Listing and Registration of Projects and the Certification of Units" is now section 7, and "Recording the transfer of units" is Section 8.

Double counting requirements have been included in GHG Emissions Reductions & Sequestration Product Requirements here

- Please refer to Section 14, Double Counting requirements, page 20 of GHG Emissions Reductions & Sequestration Product Requirements for further details on requirements for double counting, issuance and claiming in the different context.
- Please refer to Annex A, Requirements for Credits Authorised for Use Under Article 6 of the Paris Agreement, page 25.
- Please refer to the Article 6 Authorisation checklist for the details required here and
- Please refer to Section 1.3, Annex B Letter of Authorisation, page 28 for use under Article 6 here.
- Please refer to para 1.2.3, Annex B which requires that Article 6 Authorisation Checklist & Letter of Authorisation for use under Article 6 provided by the project developer shall be made public on the Impact Registry

PART 4: Carbon Offset Credit Integrity Assessment Criteria

Note—where "evidence" is requested throughout *Part 3* and *Part 4*, the Programme should provide web links to documentation. 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) and/or by attached supporting documentation, as recommended in "SECTION II: INSTRUCTIONS—*Form Completion*".

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).

Question 4.1 Are additional

Do the Programme's carbon offsets… (*Paragraph 3.1*)	
a) represent greenhouse gas emissions reductions or carbon sequestration or removals that exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate?	☒ YES
b) exceed any greenhouse gas reductions or removals that would otherwise occur in a conservative, business-as-usual scenario?	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

The Gold Standard requires that projects applying for design certification are regulatory additional i.e. the project must not be implemented as a result of a host country regulation.

In some cases (sectors and projects), a regulatory surplus approach is allowed, and projects are still considered additional when it can be demonstrated that there is widespread non-compliance/no systematic enforcement of the host country regulation.

For non-positive list Gold Standard projects we use the CDM's

- TOOL01 Methodological tool: Tool for the demonstration and assessment of additionality
- the CDM's Combined tool to identify baseline and additionality.

Both these additionality demonstration tools require that regulatory additionality must be followed with exceptions made for cases where there is regulatory surplus scenario. When either of the 2 approaches is applied, this is required to be assessed by the validating VVB prior to design certification by Gold Standard.

To summarize, most GS projects require that activities "exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate" i.e. they are regulatory additional. Exceptions are provided to some specific activities/sectors to follow regulatory surplus additionality, in line with the CDM tools for demonstrating additionality.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
To further clarify the eligibility in the context of CORSIA, a rule clarification was published on March 2021 available - Eligibility of GSVERs under the CORSIA regime available here.
This rule clarification outlines provision to demonstrate compliance with CORISA Emissions Unit Eligibility Criteria (EUC) for projects applying methodology or methodological standards that allows exemptions for situations where legally binding mandates are systematically not enforced and non-compliance is widespread in the country.

Is additionality and baseline-setting… (*Paragraph 3.1*)	
a) assessed by an accredited and independent third-party verification entity?	☒ YES
b) reviewed by the programme?	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
Additionality and baseline setting of all projects submitted to Gold Standard for certification are assessed by an independent and accredited third-party entity called a Gold Standard Validation and Verification Body (GS-VVB). In the context of non-CDM projects or what we call GS-VER projects, Gold Standard systematically reviews the additionality and baseline of all projects that are not covered under the positive list. In the context of CDM projects applying for additional Gold Standard certification, Gold Standard does not review additionality (as it is not the issuer of the unit) but it does carry out a review of the baseline. If the review results in a more conservative baseline, the CDM projects applying for Gold Standard certification are required to adopt the conservative baseline. In such cases, Gold Standard will only label the reduced CERs resulting due to the conservative baseline.

As per Section 3.5 of Gold Standard Principles and Requirements, additionality is one of the Principles that all projects submitted for certification must adhere to. Section 3.4.6.1. of the Gold Standard Principles and Requirements state that "Validation is conducted by a VVB who assesses the up-front design and monitoring plan for a Project against the Eligibility Principles, Criteria and Requirements.". Since, additionality is one of the eligibility principles, it is implicit that it is audited by third-party GS-VVBs.

As per Section 3.4.6. of the Gold Standard Principles and Requirements, "Following submission of the Validation Report by the VVB and payment of any relevant fee by the Project Developer, Gold Standard conducts a Design Review of the Project Documentation and Validation Report."

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
The requirements related to the demonstration of financial additionality are now given under section 4, Principle 5: Financial Additionality & Ongoing Financial Need, PAGE 16 Gold Standard Principles and Requirements. Whereas procedure for certification cycle i.e., roles of VVB & GS is part of Section 5, para 5.1.18 and 5.1.19 on page 23.

Identify one or more of the methods below that 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
☒ Legal or regulatory additionality analysis (as defined in *Paragraph 3.1*)

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
All methods are part of the UNFCCC's CDM tool for demonstration of additionality which is accepted under the Gold Standard Program (please see Section 3.5.1 of the Gold Standard Principles and Requirements. While most projects of small to large size (for e.g. wind/hydro etc.) make use of this CDM tool, simplified approaches to demonstrating additionality are also allowed under the Program.
As the Paris Rulebook is further developed, Gold Standard will be engaged with and closely monitor new tools and approaches for assessing additionality (or other mechanism that replaces it).

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
The requirements related to the demonstration of financial additionality are now given under section 4, Principle 5: Financial Additionality & Ongoing Financial Need, PAGE 16 Gold Standard Principles and Requirements.

If the Programme provides for the use of method(s) not listed above, describe the alternative procedures and how they ensure that activities are additional: (*Paragraph 3.1*)

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
Gold Standard applies the additionality test exception for distributed projects in LDCs/SIDS/LLDCs and microscale activities. This applies in all cases and is GS specific requirement defined in section 2.5 of Community Service Activity Requirements. This would apply to Gold Standard projects using CDM methodologies.
https://globalgoals.goldstandard.org/200-gs4gg-community-services-activity-requirements/ .

Deemed automatic additionality is decided based on Gold Standard's extensive experience assessing additionality for different project types over a number of years. Factors like project type, scale and geography play an important role in determining deemed automatic additionality. For e.g. after assessing additionality of improved cookstove projects from LDCs over many years we came to conclusion that these countries are difficult to work in and face investment barrier and largely lack institutional and policy support, but at the same time are the ones where access to clean cooking is most needed. Hence, we decided to allow deemed automatic additionality for distributed technology projects in LDCs irrespective of the scale of the project. Gold Standard's opinion is that large segments of population in these countries need access to distributed technologies like clean cookstoves and investments are needed at bigger scale.

It is also noted that the above is subject to independent GS TAC scrutiny and is regularly discussed and reviewed where necessary. It is possible to apply additionality tests in all cases should CORSIA require, however Gold Standard's recommendation in the cases stated is that this not necessary and does not add value.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

NA

If the programme designates certain activities as automatically additional (e.g., through a "positive list" of eligible project types), does the programme provide clear evidence on how the activity was determined to be additional? (*Paragraph 3.1*)	☒ 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 b) their availability to the public:

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

For small/micro scale projects, Gold Standard allows justification of additionality using the CDM's "Tool – Demonstration of additionality of small-scale project activities" and CDM's "Tool - demonstration of additionality for micro scale project". These tools include a positive list of eligible activities that are deemed additional and do not have to apply any other CDM/GS tool for demonstrating additionality. This tool is deemed to be conservative in nature based on discussions around the positive list of project types in the CDM's Small-scale Working Group at its 33rd meeting. Based on the discussions within the CDM's SSC Working Group and the CDM-EB (EB meeting – 63, see report para 102, page 19), the project types included in the positive list are deemed to have inherent barriers in their operation and maintenance thereby making them a strong case for needing carbon revenue.

Gold Standard does not have a specific formal process in place to update this positive list of projects and would rely on the CDM working group to update this list as appropriate. However, our stakeholders have opportunity to suggest changes to this list at any time and then these suggestions will be considered by Gold Standard at the time of the next planned update of its requirements. Should a decision be made within the CDM process that clashes with Gold Standards Requirements or that Gold Standard disagrees with the decision for any reason then this is reviewed and decided upon by our Technical Advisory Committee.

Deemed automatic additionality is decided based on Gold Standard's extensive experience assessing additionality for different project types over a number of years. Factors like project type, scale and geography play an important role in determining deemed automatic additionality. For e.g. after assessing additionality of improved cookstove projects from LDCs over many years we came to conclusion that these countries are difficult to work in and face investment barrier and largely lack institutional and policy support, but at the same time are the ones where access to clean cooking is most needed. Hence, we decided to allow deemed automatic additionality for distributed technology projects in LDCs irrespective of the scale of the project. Gold Standard's opinion is that large segments of population in these countries need access to distributed technologies like clean cookstoves and investments are needed at bigger scale.

It is also noted that the above is subject to independent GS TAC scrutiny and is regularly discussed and reviewed where necessary. It is possible to apply additionality tests in all cases should CORSIA require, however Gold Standard's recommendation in the cases stated is that this not necessary and does not add value.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
a) Gold Standard as part of the Operationalize Article 6 further development work is underway and intends to further strengthen procedure for automatically additional criteria for eligible projects activities. Subject to approval by Technical Advisory Committee, procedures, criteria for establishing the positive list, update frequency and alignment with Article 6.2 Guidance will be designed and developed.

b) Gold Standard has established subject matter expert working group and stakeholder consultation groups as part of Operationalize Article 6 . The group is expected to conclude its works by end of Q3 2022. Following that GS will implement the update rules and/or introduce changes in the standard documents as applicable following its Standard setting procedures section 3 page 4.

c) The rule updates/revision will be made public with applicable grace period before updates come into force on the Gold Standard website after obtaining necessary approval from Technical Advisory Committee. The Stakeholders will be informed via newsletter.

Explain how the procedures described under Question 4.1 provide a reasonable assurance that the mitigation would not have occurred in the absence of the offset programme: (*Paragraph 3.1*)

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
As mentioned above, large scale projects undergo a detailed check from an additionality perspective. Such projects need to justify using barrier analysis (i.e. demonstrate that their mitigation project faces barriers that can only be alleviated through carbon revenues), investment analysis (i.e. using financial indicators to determine that without the carbon revenue the mitigation project is not financially viable and hence would not be implemented), common practice analysis (i.e. to show that their mitigation project is not common practice in their sector and geographic boundary). Large scale projects also need to demonstrate that they are not required to be implemented as a result of any host country law. If there is a host country law, projects need to demonstrate that there is widespread non-compliance of this law and hence the mitigation project is necessary.

For mitigation projects of small/micro scale based in the developing world, they face several barriers to their implementation ranging from unreasonably high maintenance costs, lack of technical know-how etc. which would not be alleviated without the offset program.
Further, our Program (GS4GG) requires all projects to be submitted to Gold Standard for listing within one year of start of construction, implementation or real action, whichever is earlier. If projects are not submitted within this timeframe, they become ineligible to apply to become Gold Standard certified. This requirement helps to ensure that carbon revenues were seriously considered in the decision to implement the project and action is being taken to achieve Gold Standard registration.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
N/A

Question 4.2 Are based on a realistic and credible baseline

Are procedures in place to… (*Paragraph 3.2*)	
a) issue emissions units against realistic, defensible, and conservative baseline estimations of emissions?	☒ YES
b) publicly disclose baselines and underlying assumptions?	☒ YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including how "*conservativeness*" of baselines and underlying assumptions is defined and ensured:

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
Section 3.1.2 of the Gold Standard Principles and Requirements require all projects to determine their baseline scenario which is defined as the "reasonable, conservative scenario that would exist in the absence of the project." While setting the Baseline Scenario, the Project Developer is required to consider the relevant applicable legislation and how effectively these are enforced.
The actual quantification procedure for establishing the baseline is laid down in the impact quantification methodologies that are allowed under the Gold Standard Program. The approach in these methodologies requires that projects assume a **conservative** business as usual emissions trajectory. For example, in the Gold Standard's Technologies and Practices to Displace Decentralized Thermal Energy Consumption methodology, the baseline is determined by carrying out surveys in the project boundary prior to project implementation to determine the baseline technology and fuel usage.

Gold Standard adopts conservativeness as one of its key principles and this is reflected in Gold Standard requirements as well as the methodologies that are used by projects to quantify the emission reductions. Gold Standard requirements are also designed in line with paragraph 48 of CDM Modalities and Procedures, all Gold Standard methodologies are required to choose one of the three approaches defined in this paragraph to define the baseline scenario in a conservative manner.

At the methodological level, the Gold Standard further defines conservative approaches to estimate mitigation from project activities. Some examples of how this is enforced is provided below -

a. Renewable Energy projects and waste management projects applying for certification with Gold Standard make use of CDM methodologies, thus, Gold Standard relies on the conservative approach followed by CDM-EB in their methodologies.
b. For distributed technology projects like improved cookstoves etc., Gold Standard requires that conservativeness is applied in the statistical approach used for sampling. For projects using the Gold Standard methodology, Technologies and Practices Displacing Decentralized Thermal Energy Consumption (TPDDTEC), a 90/30 confidence/precision is required to be applied to the monitored results. When the 90/30 confidence/precision is not met, either the sample size should be increased till the confidence/precision is met or the conservative (upper or lower) bound is required to be applied to the results using the standard error.
c. Land-use and forest projects (forestry and agriculture) must adhere to the mandatory uncertainty requirements i.e., a max 20% error at 90% confidence interval. Uncertainty above this level must be accounted.

The conservativeness and authenticity of the suppressed demand baseline, under Gold Standard, is ensured by following the steps outlined in the CDM guidelines on consideration of Suppressed demand in methodologies. Specifically, the following aspects of the aforementioned guidelines ensure that the identified baseline is realistic yet conservative -

a. Identification of the Baseline technology/measure – The identification of the baseline technology/measure is done after consideration of all possible alternative baseline scenarios and assessing how realistic they are in the given context of the proposed project. This approach ensures that the most reasonable/likely as well as conservative baseline technology/measure is chosen in any given context. For e.g. in the case of a lighting project, the baseline should assess what is the most likely and prevalent option in the project's context. If both kerosene wick lamps and kerosene hurricane lamps are available in the project boundary, the more conservative technology (i.e. one that will result in lower emission reductions) for baseline is chosen.
b. Setting the baseline service level – The baseline service level is defined based on National/international peer-reviewed research or relevant studies (e.g. the World Health Organization recommendations on per capita safe drinking water) ensuring that the service levels reflect real world scenarios and do not over-estimate the service level. For e.g. safe water supply projects using the Gold Standard's Technologies and Practices to Displace Decentralized Thermal Energy Consumption methodology, are allowed to use a baseline service level of 4 litres/person/day for full day premises, in case service levels are not monitored for the project. This value is based on the "WHO Technical Notes for Emergencies, Technical Note No. 9, Minimum Water Quantity" and is a widely used default service level in the WASH sector.
c. Cap on project service level - Caps are applied to project service levels to ensure that there is no possibility of projects to increase their emission reductions proportional to an unrealistic project service level. For e.g. safe water supply projects using the Gold Standard's 'Technologies and Practices to Displace Decentralized Thermal Energy Consumption' methodology, are required to cap their project service level at 7 litres/person/day for full day premises even if monitored service level is higher than this value. This value is also based on the "WHO Technical Notes for Emergencies, Technical Note No. 9, Minimum Water

Quantity".

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
The reference of the Gold Standard Principles and Requirements that describes baseline scenario is 4.1.8 on page 9 of the latest version of this document.

Additionally, as a follow up action of the initial application, we made a rule update, to clarify the issue regarding small-scale distribution projects applying unit level thresholds. The rule update can be found at https://globalgoals.goldstandard.org/standards/RU_2020-SSC-Application-of-Suppressed-Demand.pdf
Here we have clearly identified that unit level threshold is not applicable, and a cumulative installed capacity shall be under the definition of small-scale.

Please refer to para 2.1.2 on how already registered project, PoA or VPAs will be treated in the context of CORSIA.
Para 2.1.2 | An already registered project or PoA and its VPAs not meeting the Small Scale threshold defined in paragraph 1.1.1 |above, may still issue GS VERs as per approved design until the end of registered crediting period, however any issued GS VERs of vintages 1st January 2021 and beyond shall be ineligible under CORSIA.

Are procedures in place to ensure that *methods of developing baselines*, including modelling, benchmarking or the use of historical data, use assumptions, methodologies, and values do not over-estimate mitigation from an activity? (*Paragraph 3.2.2*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
Gold Standard methodology development involves external experts reviewing the methodology. These experts are individuals with experience in carbon markets as well as the sector for which the methodology is being developed. The final approval on the methodology is given by the Gold Standard Technical Advisory Committee (GS-TAC) which again comprises of carbon market and sector experts. This two-level review ensures that the methods of developing baselines do not overestimate the mitigation from an activity.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
N/A

Are procedures in place for activities to respond, as appropriate, to changing baseline conditions that were not expected at the time of registration? (*Paragraph 3.2.3*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

The Gold Standard Program requires projects to adapt to changing baseline conditions, but this is governed by the methodology applied by the project. If the methodology requires any baseline parameters to be updated during the crediting period then the baseline is to be updated, otherwise it is not required.

the project baseline is required to be reassessed and possibly re- defined at the time of crediting period renewal. This is stated in Section 3.4.11.3 of the Gold Standard Principles and Requirements. Gold Standard would like to mention that activities using its Community Services Activity requirements are required to renew their baseline only for the third crediting period renewal. This exception has been provided to account for the fact that activities applying these requirements are mostly distributed technologies in the developing world where the baseline remains the same for several years e.g. in the case of cookstoves – meeting the cooking needs through firing woody biomass on three-stone fired cookstoves, for lighting – combusting kerosene in wick lamps etc

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

Please read the reference of Gold Standard Principles and Requirements as para 5.1.47 of the latest version of this document.

Question 4.3 Are quantified, monitored, reported, and verified

Are procedures in place to ensure that…	
a) emissions units are based on accurate measurements and valid quantification methods/protocols? (*Paragraph 3.3*)	☒ YES
b) validation occurs prior to or in tandem with verification? (*Paragraph 3.3.2*)	☒ YES
c) the results of validation and verification are made publicly available? (*Paragraph 3.3.2*)	☒ YES
d) monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at *specified intervals* throughout the duration of the crediting period? (*Paragraph 3.3*)	☒ YES
e) mitigation is measured and verified by an accredited and independent third-party verification entity? (*Paragraph 3.3*)	☒ YES
f) *ex-post* verification of mitigation is required in advance of issuance of emissions units? (*Paragraph 3.3*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a) All Gold Standard projects are required to use Gold Standard or CDM approved quantification methodologies that include guidelines on accurate measurement methods for generating emission units. For example, under the GS methodology - Ecologically Sound Fuel Switch to Biomass with Reduced Energy Requirement Section 3 outlines the elements of the monitoring that is required in order to issue

emission reductions.

b) All Gold Standard projects are required to undergo a validation process prior to verification. This is highlighted in Section 3.4.1 Gold Standard Project Cycle of the Gold Standard Principles and Requirements.

c) The results of Validation and Verification audits are made publically available by publishing the respective reports on the Gold Standard registry. Please see Sections 3.4.6.9 and Section 3.4.10.11 of the Gold Standard Principles and Requirements.

d) All Gold Standard projects are required to be submitted for verification and Performance certification at least once during their 5-year certification cycle no later than two years after Project implementation or Design Certification, whichever is later. Accordingly, projects are required to carry out necessary monitoring and measurements at least once during their 5-year certification cycle. However, it should be noted that in most cases, Gold Standard approved methodologies require monitoring to be carried out annually/biennially. Please see Section 3.4.10.1 of the Gold Standard Principles and Requirements. All Gold Standard projects are required to also carry out an annual reporting as highlighted in Section 3.4.9 of the Gold Standard Principles and Requirements.

e) All Gold Standard projects require that mitigation is measured and verified by an accredited and independent third-party verification entity. Please see Section 3.4.6 and Section 3.4.10 of the Gold Standard Principles and Requirements.

f) Barring certain project types for e.g. Land use, for all Gold Standard projects, *ex-post* verification of mitigation is required in advance of issuance of emissions units. See Section 3.4.10.11 of the Gold Standard Principles and Requirements

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

a) No change

b) The project cycle is given under section 5, page 19 of the Principles and Requirements. Though validation is normally completed before the verification, GS4GG also has a provision of combined validation and verification (para 5.1.53, page 28 of Principles and Requirements) where the project developer chooses to run validation and verification parallelly. Thus, the aspects of both validation and verification are assessed in combination without compromising on the requirements of either since the reporting requirements doesn't change in this event. The VVB and the program assesses it in the same manner as they would assess two separate requests of validation and verification.

c) Please read the references as para 5.1.24, page 24 and 5.1.36, page 26 of Principles and Requirements.

d) Please read the references as 5.1.39, page 26 of Principles and Requirements.

e) Please read the references as 5.1.17, page 23 and 5.1.27 page 24 of Principles and Requirements.

Are provisions in place… (*Paragraph 3.3.3*)	
a) to manage and/or prevent conflicts of interest between accredited third-party(ies) performing the validation and/or verification procedures, and the programme and the activities it supports?	☒ YES

b) 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?	☒ YES
c) to address and isolate such conflicts, should they arise?	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a) The necessary provisions to manage and prevent conflict of interest between accredited third-parties and the Program and the activities it supports are laid down by the external accreditations that GS-VVBs are required to have in order to audit Gold Standard projects. Section 9.1, page 10 of the UNFCCC's CDM Accreditation Standard, provides information on what constitutes a situation of conflict of interest. Section 9.4.2, page 14 of the UNFCCC's CDM Accreditation Standard provides guidelines on what to do when a conflict of interest is identified.

b) Section 3.3 (b) of Gold Standard's Validation and Verification Body Requirements requires Gold Standard Validation and Verification bodies (GS-VVB) to confirm that they have "no financial interest in and no conflict of interest with Gold Standard or any Gold Standard Project.

c) Section 9.4.2, page 14 of the UNFCCC's CDM Accreditation Standard provides guidelines on what to do when a conflict of interest is identified.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

a) NA b) A new version of VVB requirement which provides further clarity on GS4GG requirements. Please refer to para 8.2.1.3, page 21/ 9.4.2.2, page 29/ 7.5.2.4, page 12/ 7.5.3.3., page 13 of revised Gold Standard's Validation and Verification Body Requirements with regards to conflict of interest check at VVB's end. c) NA

Are procedures in place requiring that… (*Paragraph 3.3.4*)	
a) the renewal of any activity at the end of its crediting period includes a reevaluation of its baselines, and procedures and assumptions for quantifying, monitoring, and verifying mitigation, including the baseline scenario?	☒ YES
b) the same procedures apply to activities that wish to undergo verification but have not done so within the programme's allowable number of years between verification events?	☐ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

All Gold Standard projects are required to renew their crediting period every 5 years. The renewal involves a reevaluation and update of the baseline. Detailed guidelines can be found in Section 3.4.11 of the Gold Standard Principles and Requirements.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
a) Please refer to section (e) DESIGN CERTIFICATION RENEWAL para 5.1.45, page 27 & 5.1.47, page 27 of Principles and Requirements of the updated document. No change in the requirements as compared to previous information.
b) Para 5.1.29, page 24 requires that "Verification must occur at least once during the five-year Certification cycle with the first Verification completed within two years of project Implementation Date or Design Certification, whichever is later." Thus, a verification must be conducted within first 2 years of crediting then once within next 3 years mandatorily. Para 5.1.46 of Principles and Requirements explains how delays in revalidation i.e., renewal in crediting period is treated under Gold Standard. Also refer to Applicability Of Minimum Site Visit Requirements By VVB for requirements and guidelines for VVBs to address the instances when the project/VPAs are in noncompliance with the minimum site visit requirements.. Para 2.2.3. page 3 for applicable requirement to assess delays in verification site visits – all such instances are assessed on case by case basis.

Are procedures in place to transparently identify units that are issued *ex ante* and thus ineligible for use in the CORSIA? (*Paragraph 3.3.5*)	☒ YES

Provide evidence of the policies and procedures referred to above:

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
Gold Standard Land-Use projects and certain Energy sector methodologies like the "Indicative Program, Baseline and Monitoring Methodology for the Large Scale Supply & Distribution of Efficient Light Bulbs, Shower Heads and Other Water Saving Devices to Households" allow ex-ante issuance. This is clearly mentioned in the methodologies. These units are also separately demarcated in the Gold Standard registry as 'PERs" such that there could not be any confusion between the two. https://registry.goldstandard.org/credit-blocks/details/2990 Please note that it is also possible to issue credits from land-use project ex-post, if a project owner wished to do so.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
N/A

Question 4.4 Have a clear and transparent chain of custody

SECTION III, Part 3.4—Identification and tracking includes questions related to this criterion. No additional information is requested here.

Question 4.5 Represent permanent emissions reductions

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 contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Emission sequestration in the land-use and forest sector (LUF), specifically Afforestation/Reforestation (A/R) activities present potential risk of reversal. Nevertheless, all LUF project from both forestry and agriculture activity types must deposit 20% of their issued units into a compliance buffer, as stated in Section 7 of the GHG Emissions Reductions & Sequestration Product Requirements.

The purpose of this compliance buffer is to replace units lost in a reversal event due to unforeseen causes (i.e. an unpredicted catastrophic event that is not a direct outcome of an intentional human action or poor management and which was not considered and assessed in a project's Risk and Capabilities Assessment Guideline and/or in the assessment of Safeguarding Principle 4.3.2). The buffer may be substituted by other credits (for example energy) but buffer credits are never returned to the project (i.e. the buffer is permanently held post-project certification and even after end of project's crediting period). In the case where a project suffers a loss due to mismanagement or decision making it is the burden of the project to replace the units, the buffer is not used.

The 20% buffer withholding is based on previous experience and on the fact that each project conducts a risk assessment and implement mitigation measures. Therefore, it is considered unlikely that a project would suffer a reversal larger than 20% of its issued ex-post units. 20% is more conservative than other peer standards and has also been extensively reviewed with our independent Technical Advisory Committee.

However, the Secretariat did conduct a buffer stress test on October 2017 to check the adequacy of the 20% buffer withholding. Three scenarios were assessed involving failure of the three largest LUF projects. The results showed that, at the time, the total number of ex-post units in the buffer was able to cover 32%, 39%, and 54% of a total reversal of all issued VERs credited to the three, two, and the largest LUF project, respectively. Note that not all issued VERs are assigned and hence the total ratio of those that would require backing up (i.e. issued and assigned) is much lower.

The results formed the basis to inform a decision by the LUF Technical Advisory Committee (TAC) on the adequacy of the 20% buffer withholding; it was agreed that the current withholding was acceptable based on the above findings and the VERs sold to date from the projects. It is again worth noting, that the buffer percentage is more conservative than typically applied by other, similar standards.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

a) GS would like to clarity that the response presented in initial application is also applicable to agricultural practices that result in increased stocks of soil organic carbon (SOC). Activities that increase Soil Organic Carbon (SOC) stocks can be certified only by the application of the Gold Standard SOC Framework Methodology. This methodology allows for three quantification approaches: i) direct measurement of SOC stocks (soil sampling and SOC quantification in a laboratory); ii) application of models and peer-reviewed values, and; iii) application of IPCC default values. Gold Standard doesn't certify, recognize, endorse, or prescribe the use of a SOC model over another. Models must be peer-reviewed and their accuracy must be one that allows a project to be within the requirements of Gold Standard LUF Uncertainty Requirements (20% error from the mean at a 90% Confidence Level).

In 2022 Gold Standard intends to a review and update of its SOC Framework Methodology to: I) provide eligibility and applicability criteria to a list of pre-defined eligible activities ii) include guidelines on eligible data types and uncertainty propagation according to the nature of parameters, and; iii) include guidelines on SOC model development, calibration and validation (to identify best practices on the application of SOC models.

b) The development work in underway in consultation with subject matter experts. Following the Standard Setting procedure, the proposed revision/updates are to be published for stakeholder consultation by Q3 2022 and published public use after approval by the Technical Advisory Committee by end of Q4 2022.

c) The rule updates/revision will be made public on the Gold Standard website with applicable grace period before updates come into force after obtaining necessary approval from Technical Advisory Committee. The Stakeholders will be informed via newsletter.

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

The Program addresses any and all reversals from A/R projects regardless of the quantity of lost Verified Emission Reduction (VERs). Current available options to address a reversal event as well as an underperformance event are detailed in Section 7 of GHG Emissions Reductions & Sequestration Product Requirements.

Moreover, as described in our Performance Shortfall Guidelines, depending on the nature of the reversal event, an activity proponent should follow a different course of action:

1) Reversal due to an unforeseen event: Activity proponents can access VERs from their compliance buffer account to replace the reversal. If the VERs in the compliance buffer account are insufficient, the activity proponent must cover any gap to meet the reversal by purchasing other Gold Standard LUF VERs (reversal due to an unforeseen event)
2) Replace all of the reversal by using Gold Standard LUF VERs (reversal event due to underperformance of the conservative model, poor management, or de-registration of the project)

B. Summary and accompanying evidence of <u>any</u> updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

N/A

For sectors/activity types identified in the first question in this section, are procedures and measures in place to require and support these activities to…	
a) undertake a risk assessment that accounts for, *inter alia*, any potential causes, relative scale, and relative likelihood of reversals? (*Paragraph 3.5.2*)	☒ YES
b) monitor identified risks of reversals? (*Paragraph 3.5.3*)	☒ YES
c) mitigate identified risks of reversals? (*Paragraph 3.5.3*)	☒ YES
d) ensure full compensation for material reversals of mitigation issued as emissions units and	☒ YES

used toward offsetting obligations under the CORSIA? (*Paragraph 3.5.4*)	

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

LUF projects should address reversal events by following the requirements Section 7 of GHG Emissions Reductions & Sequestration Product Requirements. To complement this section, our Performance Shortfall Guidelines provide detailed guidance on how to proceed depending on the nature of the reversal event (i.e. unpredicted catastrophic event or a direct outcome of an intentional human action or poor management).

All LUF projects are required to assess their inherent risk by using our Risk and Capabilities Assessment Guideline. This guideline assesses risks based on their probability, impact, and scale. Projects must implement mitigation measures on when their risk is considered high and could lead to reversal events. The appropriateness and implementation status of the mitigation measures are corroborated via a desk review and a site visit.

In addition, risks related to natural disasters have to be assessed as required by our Safeguarding Principle 4.3.2). To reduce their overall risk profile, project must implement mitigation measures.

If a reversal event takes places, projects shall follow the requirements in Section 7 of GHG Emissions Reductions & Sequestration Product Requirements and, more specifically, in our Performance Shortfall Guidelines. The latest provides detailed guidance on how to assess the type of reversal event and the steps required to compensate for the loss of VERs due to the reversal.

B. Summary and accompanying evidence of <u>any</u> updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

N/A

Are provisions in place that… (*Paragraph 3.5.5*)	
a) confer liability on the activity proponent to monitor, mitigate, and respond to reversals in a manner mandated in the programme procedures?	☒ YES
b) require activity proponents, upon being made aware of a material reversal event, to notify the programme within a specified number of days?	☒ YES
c) confer responsibility to the programme to, upon such notification, ensure and confirm that such reversals are fully compensated in a manner mandated in the programme procedures?	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Our Performance Shortfall Guidelines specifies that reversal events shall be reported to the Program no later than 30 days of occurring. Moreover, a full report on the reversal event and its impact on the carbon stocks shall be submitted to the Program within 6 months of the date the reversal occurred. This report will be subject to a desk review and a field visit to ensure the information provided is accurate and to assess the nature of the reversal event (which relates to the measures that shall be taken by the activity proponent).

In the case the reversal event is the result of an unpredicted catastrophic event, the activity proponent can

access the VERs in his/her compliance buffer account. As part of the requirements to do so, the activity proponent must identify and implement mitigation measures to prevent a similar catastrophic event from happening again.
In the case the reversal event is not the results of an unpredicted catastrophic event but of a direct outcome of an intentional human action or poor management, the activity proponent shall be responsible for compensating for the shortfall by purchasing VERs from other LUF Gold Standard projects. The Program will follow-up closely to ensure the compensation takes place within 90 days of the reversal taking place.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
N/A

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*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
According to Section 7 of GHG Emissions Reductions & Sequestration Product Requirements, an activity proponent must replace any and all reversals by using Gold Standard VERs. This is further reinforced and complemented in our Performance Shortfall Guidelines.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
N/A

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*)	☒ YES

Question 4.6 Assess and mitigate against potential increase in emissions elsewhere

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
Projects certified Gold Standard come from a variety of sectors, notably from renewable energy generation,

end-use energy efficiency, waste management and land use and land use change sectors. There are some sectors and activity types that present a potential risk of material emissions leakage. For example, end-user energy efficiency (improved cookstoves, household biogas digester etc.) projects have a risk of leakage emissions. In this regard the Gold Standard methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption requires project developers to investigate the following leakage sources, and discount baseline emissions accordingly –

a. The displaced baseline technologies are reused outside the project boundary in place of lower emitting technology or in a manner suggesting more usage than would have occurred in the absence of the project.
b. Non-project users who previously used lower emitting energy sources use the non-renewable biomass or fossil fuels saved under the project activity.
c. The project significantly impacts the NRB fraction within an area where other CDM or VER project activities account for NRB fraction in their baseline scenario.
d. The project population compensates for loss of the space heating effect of inefficient technology by adopting some other form of heating or by retaining some use of inefficient technology.
e. By virtue of promotion and marketing of a new technology with high efficiency, the project stimulates substitution within households who commonly used a technology with relatively lower emissions, in cases where such a trend is not eligible as an evolving baseline.

All land-use and forest projects must also assess leakage following their applicable methodology (each methodology provides detailed guidance on type of leakage to be accounted for and how to be accounted for). Leakage is accounted for and discounted from the carbon units generation of a project on the first year of the crediting period.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
N/A

Are measures in place to assess and mitigate incidences of material leakage of emissions that may result from the implementation of an offset project or programme? (*Paragraph 3.6*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
Potential sources of leakages are identified within the approved Gold Standard and CDM methodologies that projects shall use to certify emissions reductions under our Program. If a project is assessed to cause leakage, then it must estimate and adjust the emission reductions conservatively as per the applied methodology.
The following Gold Standard approved methodologies include an element of leakage –

1. Ecologically Sound Fuel Switch to Biomass with Reduced Energy Requirement
2. Fuel switch from fossil fuels to biomass residues in boilers for heat generation
3. GHG Emission Reductions from Manure Management Systems and Municipal Solid Waste
4. Gold Standard A/R GHG Emissions Reduction & Sequestration Methodology

5. Gold Standard Agriculture Methodology for Increasing Soil Carbon Through Improved Tillage Practices
6. Gold Standard Agriculture Smallholder Dairy Methodology
7. Indicative Program, Baseline and Monitoring Methodology for the Large Scale Supply & Distribution of Efficient Light Bulbs, Shower Heads and Other Water Saving Devices to Households
8. Methodology for Biodiesel from waste oil/fat from biogenic origin for use as fuel
9. Suppressed Demand Methodology Micro-scale Electrification and Energization
10. Suppressed Demand Small-scale Methodology for Energy Use for the Processing of Agricultural Products
11. Thermal energy from plant oil for the user of cooking stoves

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
GS published a few other methodologies updated and/or released which covers the aspect of potential leakage:
1. Emission Reductions From Safe Drinking Water Supply
2. Reduced Emissions From Cooking And Heating – Technologies And Practices To Displace Decentralized Thermal Energy Consumption (TPDDTEC)
3. The Gold Standard Simplified Methodology For Efficient Cookstoves
4. Methodology For Metered & Measured Energy Cooking Devices

All the methodologies listed above (in addition to the ones mentioned in initial submission) requires the project developer(s) to quantify the actual/potential sources of leakage to adjust the same in emission reduction calculation. The quantified leakages are then subtracted from the total baseline emissions to keep the calculation conservative.
To reflect the changes in the list of GS approved methodologies, Appendix B (Sheet B – Approved methodologies) has been revised and submitted along with this re-assessment application.

Are provisions in place requiring activities that pose a risk of leakage when implemented at the project level to be implemented at a national level, or on an interim basis on a subnational level, in order to mitigate the risk of leakage? (*Paragraph 3.6.2*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
Most Gold Standard projects, especially those that have included an element of risk of leakage, are normally implemented within a boundary smaller than country level or, at times, even sub-national level. The methodologies inherently (as shown above) include approaches to determine the leakage suitable for the project boundary and discount emissions accordingly.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
N/A

Are procedures in place requiring and supporting activities to monitor identified leakage? (*Paragraph 3.6.3*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Monitoring sources of leakage is included in the monitoring methodologies that are allowed under Gold Standard. E.g. Gold Standard methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption requires project developers to monitor leakage sources every year. See Section 6, page 15 of the methodology.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

The version of methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption has been updated after the initial approval. Section 3.11 of the methodology requires project developers to monitor leakage sources every year.

Are procedures in place requiring activities to deduct from their accounting emissions from any identified leakage that reduces the mitigation benefits of the activities? (*Paragraph 3.6.4*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

All Gold Standard endorsed methodologies that are used by project activities with a risk of leakage emissions require such emissions to be deducted from the baseline emissions. E.g. In the case of Gold Standard methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption methodology, page 25 clearly states that Emission reductions = Baseline emissions – Project emissions – leakage.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

The version of methodology Technologies and Practices to Displace Decentralized Thermal Energy Consumption has been updated after the initial approval. In revised methodology, page 16 states that Emission reductions = Baseline emissions – Project emissions – leakage

Question 4.7 Are only counted once towards a mitigation obligation

Does the Programme have measures in place for the following…	
a) to ensure the transparent transfer of units between registries; and that only one unit is issued for one tonne of mitigation *(Paragraphs 3.7.1 and 3.7.5)*	☒ YES

b) 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)*	☒ YES
c) 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)*	☒ YES
d) 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? *(Paragraph 3.7.3)*	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a) The Gold Standard program has procedures in place to ensure that only one unit is issued for one tonne of mitigation under the Gold Standard Registry. Each unit issued by the Gold Standard has a unique serial number linked to specific project as well as the account holder (project developer). See Section 6 (Listing and Registration of Projects and the Certification of Units) of the **Gold Standard Registry Terms of Use**. Further as per clause 14.1.a of same document the registry account holder is not allowed to issue two units for one tonne of mitigation. In case any fraud is noticed, Gold Standard has rights to suspend or cancel the account as per clause 9.1 of same document.

b) The Gold Standard program has procedures in place for program and/or registry administrator monitoring of program registry to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time. The process for transferring credits from a project to a buyer, to own or to cancel, is clearly laid out in Section 7 (Recording the transfer of units) of the **Gold Standard Registry Terms of Use**.

c) Gold Standard Program has procedures in place to discourage and prohibit the double-selling of units. The process for transferring credits from a project to a buyer, to own or to cancel, is clearly laid out in Section 7 (Recording the transfer of units) of the **Gold Standard Registry Terms of Use**. Since each credit is attached with a unique serial number, the Gold Standard registry will not allow the same unit to be sold more than once. Moreover, in order to transfer credits from seller to buyer, the buyer also needs to open an account on the Gold Standard registry hence there is no risk of double selling.

d) DOUBLE SELLING: Gold Standard's Double Counting Guidelines provided in Annex B of the GS GHG emissions reduction and sequestration product requirements preclude sale of same tonne to more than 1 buyer. These rules are provided in the table in Section 2 (Definition of double counting of VERs) of the referred document. As per the rules, a GHG benefit cannot be sold multiple times by the same entity (including to more than one buyer).

   Preventing/restricting the same buyer from using one tonne for more than one purpose is managed at the GS registry level. The GS registry ensures that each tonne can be retired uniquely, only once (see response to Q5.1. above).

   DOUBLE CLAIMING: To address the issue of counting a single tonne towards the climate change mitigation

effort of both an airline and the host country of the emissions reduction activity, Gold Standard will develop and publish a formal procedure to allow interested project owners or offset credit holders to make a formal request to Gold Standard requesting that offset credits be qualified for meeting offsetting requirements under the CORSIA. As part of this procedure it will be required that "letter of assurance and authorization" from the designated focal point of the national government is obtained for the said project, which should:

- Identify the project;
- Acknowledge that the project may reduce emissions (or enhance removals) in the country;
- Acknowledge that the program to which the letter is provided has issued, or intends to issue, offset credits for the emission reductions or removals that occur within the country;
- Authorize the use of the project's emission reductions or removals, issued as offset credits, by aeroplane operators in order to meet offsetting requirements under CORSIA;
- Declare that the country will not use the project's emission reductions or removals to track progress towards, or for demonstrating achievement of, achieving its NDC and will account for their use by aeroplane operators under CORSIA by applying relevant adjustments.

This "letter of assurance and authorization" will be made publicly available on the Gold Standard Registry under the project account.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

a) to c) The 'Registry Terms of Use' document referenced above, is now located at https://globalgoals.goldstandard.org/t-preview-registry-app-terms-of-use/.

"Listing and Registration of Projects and the Certification of Units" is now section 7, page 3, and "Recording the transfer of units" is Section 8, page 3.

d) The Gold Standard projects must receive an appropriate Letter of Authorisation from the relevant Host Country, and apply and abide by Gold Standard's 'Requirements for Credits Authorised for Use Under Article 6 of the Paris Agreement' set out in Annex A - Requirements for Credits Authorised for Use Under Article 6 of the Paris Agreement, page 25, **GHG Emissions Reductions & Sequestration Product Requirements**. The process is outlined in Fig 01 on page 26. GSVERs that abide by these Requirements will be designated accordingly in the Gold Standard Impact Registry. Please refer to para 1.2.3, Annex B which requires that Article 6 Authorisation Checklist & Letter of Authorisation for use under Article 6 provided by the project developer shall be made public on the Impact Registry. Article 6 Checklist (here) and Templates for letter of Authorisation is available here.

Does the Programme have procedures in place for the following: (*Paragraph 3.7.8*)	
a) to obtain, or require activity proponents to obtain and provide to the programme, written attestation from the host country's national focal point or focal point's designee?	☒ YES
b) for the attestation(s) to specify, and describe any steps taken, to prevent mitigation associated with units used by operators under CORSIA from also being claimed toward a host	☒ YES

country's national mitigation target(s) / pledge(s)?	
c) for Host country attestations to be obtained and made publicly available prior to the use of units from the host country in the CORSIA?	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Annex A to the GHG Emissions Reductions & Sequestration Product Requirements covers this topic comprehensively. Scenario 2 under Section 4 of the Annex A ensures that no double claiming can occur from issuance of units in countries with cap on emissions. If units are issued in such countries, then an equivalent amount of AAUs shall be cancelled or another eligible unit like CER (from Gold Standard eligible projects) shall be cancelled. Gold Standard acknowledge that these guidelines are valid in the Kyoto regime only.

For addressing this issue under Paris Agreement, Gold Standard is willing to develop procedures and include them as Annex to our GHG Emissions Reductions & Sequestration Product Requirements in line with 'Guidelines **on** Avoiding Double Counting for CORSIA'.

B. Summary and accompanying evidence of <u>any</u> updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

a) The Gold Standard projects must receive an appropriate Letter of Authorisation from the relevant Host Country, and apply and abide by Gold Standard's 'Requirements for Credits Authorised for Use Under Article 6 of the Paris Agreement' set out in para 1.2.1 ANNEX A – Requirements for Credits Authorised For Use Under Article 6 Of The Paris Agreement for, page 27, **GHG Emissions Reductions & Sequestration Product Requirements**. Note that in addition to applying to Article 6 projects, these requirements also apply to projects participating in CORSIA.

b) The procedure is outlined in Fig 01 on page 26. Refer to the requirements for letter of authorisation as outlined in Para 1.3.2 ANNEX A – Requirements for Credits Authorised For Use Under Article 6 Of The Paris Agreement for, page 27, **GHG Emissions Reductions & Sequestration Product Requirements**.

c) Refer to Para 1.2.2 ANNEX A – Requirements for Credits Authorised For Use Under Article 6 Of The Paris Agreement for, page 27, **GHG Emissions Reductions & Sequestration Product Requirements**. GSVERs that abide by these Requirements will be designated accordingly in the Gold Standard Impact Registry.

Does the Programme have procedures in place requiring… (*Paragraph 3.7.9*)	
a) that activities take approach(es) described in (any or all of) these sub-paragraphs to prevent double-claiming?	☒ YES
☒ Emissions units are created where mitigation is not also counted toward national target(s) pledge(s) / mitigation contributions / mitigation commitments. (*Paragraph 3.7.9.1*)	
☒ Mitigation from emissions units used by operators under the CORSIA is 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. (*Paragraph 3.7.9.2*)	

☒ Programme procedures provide for the use of method(s) to avoid double-claiming which are not listed above (*Paragraph 3.7.9.3*)	
b) that Host Country attestations confirm the use of approach(es) referred to in the list above?	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

As part of the rule update process (which allows for both planned/pre-scheduled changes and interim updates), Gold Standard will develop and publish a formal procedure to allow interested project owners or offset credit holders to make a formal request to Gold Standard to request that offset credits be qualified for meeting offsetting requirements under the CORSIA. The Procedure will include the checklist as available under **'Good practice example 1: Check-list for qualifying offset credits for use under CORSIA'** in the **Guidelines on Avoiding Double Counting for CORSIA.** The applicant project owner or credit holder will be required to provide necessary information as per the checklist and Gold Standard will ensure full compliance with the checklist as well as ensure accuracy of information provided. The completed checklist, evidences of compliance to the checklist and requests by project owners/credit holders to qualify offset credits for use under CORSIA will be made publicly accessible through our registry.

This procedure will be put forward for review by our Technical Advisory Committee (TAC) in September-October 2019 before publishing it as new procedure for use. Once approved by TAC, the procedure along with the checklist will be announced to stakeholders by end of December 2019 and will be available for immediate use.

Gold Standard will develop and publish a formal procedure to allow interested project owners or offset credit holders to make a formal request to Gold Standard requesting that offset credits be qualified for meeting offsetting requirements under the CORSIA. As part of this procedure it will be required that "letter of assurance and authorization" from the designated focal point of the national government is obtained for the said project, which should:

• Declare that the country will not use the project's emission reductions or removals to track progress towards, or for demonstrating achievement of, achieving its NDC and will account for their use under market mechanisms by applying relevant adjustments.

B. Summary and accompanying evidence of <u>any</u> updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):

a) Yes, please refer to ANNEX A – Requirements for Credits Authorised For Use Under Article 6 Of The Paris Agreement for requirements and procedure, page 26, GHG Emissions Reductions & Sequestration Product Requirements.

b) refer to para 1.2.1 ANNEX A – Requirements for Credits Authorised For Use Under Article 6 Of The Paris Agreement for, page 27, **GHG Emissions Reductions & Sequestration Product Requirements**

Does the Programme… (*Paragraph 3.7.10*)	
a) make publicly available any national government decisions related to accounting for units used in ICAO, including the contents of host country attestations described in paragraph 3.7.8?	☒ YES
b) update information pertaining to host country attestation as often as necessary to avoid double-claiming?	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

With respect to paragraphs 3.7.1, 3.7.2, 3.7.5, 3.7.6 and 3.7.7 the information has already been provided in application form on how the current Gold Standard procedures meet the requirements in these clauses on double-issuance, double-use and double-selling.

a. With respect to paragraphs 3.7.3, 3.7.8 and 3.7.9, Gold Standard will develop and publish a formal procedure to allow interested project owners or offset credit holders to make a formal request to Gold Standard requesting that offset credits be qualified for meeting offsetting requirements under the CORSIA. As part of this procedure it will be required that "letter of assurance and authorization" from the designated focal point of the national government is obtained for the said project, which should:

- Identify the project;
- Acknowledge that the project may reduce emissions (or enhance removals) in the country;
- Acknowledge that the program to which the letter is provided has issued, or intends to issue, offset credits for the emission reductions or removals that occur within the country;
- Authorize the use of the project's emission reductions or removals, issued as offset credits, by aeroplane operators in order to meet offsetting requirements under CORSIA;
- Declare that the country will not use the project's emission reductions or removals to track progress towards, or for demonstrating achievement of, achieving its NDC and will account for their use by aeroplane operators under CORSIA by applying relevant adjustments.

This "letter of assurance and authorization" will be made publicly available on the Gold Standard Registry under the project account.

TIMELINE: This procedure will be put forward for review by our Technical Advisory Committee (TAC) in September-October 2019 before publishing it as new procedure for use. Once approved by TAC, the procedure along with the checklist will be announced to stakeholders by end of December 2019 or January-February 2020 and will be available for immediate use.

b. With respect to paragraphs 3.7.10 to 3.7.13, Gold Standard will implement a process to annually report information on the offset credits that have been issued broken out by country, the status of those offset credits including whether the offset credits are qualified for use under CORSIA, the volume of credits cancelled by aeroplane operators and the quantities of emission reductions or removals that each country has authorized for use by other countries or entities.

TIMELINE: We aim to have this process in place by end of 2020.

c. Gold Standard will also establish a process to follow up on whether countries have applied adjustments and obtain required evidence. The evidence will be recorded in the registry. We understand countries will take time to establish internal procedures to apply adjustments in their national accounts. Hence our processes for obtaining evidence from countries for adjustments is contingent to that and is not likely to be in place in near future.

TIMELINE: This is likely to happen somewhere around 2023-2024.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
Yes, Section 1.2 |Required information, & 1.3 Letter of Authorisation, Annex A - Requirements for Credits Authorised for Use Under Article 6 of the Paris Agreement, page 27-28, GHG Emissions Reductions & Sequestration Product Requirements. These section outlines the requirements and procedure to be followed for public disclosure of information regarding host country attestation.

Does the Programme have procedures in place to compare countries' accounting for emissions units in national emissions reports against the volumes of eligible units issued by the programme and used under the CORSIA which the host country's national reporting focal point or designee otherwise attested to its intention to not double claim? (*Paragraph 3.7.11*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
Click or tap here to enter text.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
Yes, Refer to section 1.4 & section 1.6 |Reporting, Annex A - Requirements for Credits Authorised for Use Under Article 6 of the Paris Agreement, page 29-32, GHG Emissions Reductions & Sequestration Product Requirements. These section outlines the stepwise procedure to be followed for emission accounting and information cross check.

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? (*Paragraph 3.7.13*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Click or tap here to enter text.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
Yes, Refer to section 1.5 |Non-application of corresponding adjustment by Host Countries of GHGs, Annex A - Requirements for Credits Authorised for Use Under Article 6 of the Paris Agreement, page 31, GHG Emissions Reductions & Sequestration Product Requirements. This section outlines the stepwise procedure to be followed in case of non application of corresponding adjustment by host country.

Would the Programme be willing and able, upon request, to report to ICAO's relevant bodies, as requested, performance information related to, *inter alia*, any material instances of and programme responses to country-level double claiming; the nature of, and any changes to, the the number, scale, and/or scope of host country attestations; any relevant changes to related programme measures? (*Paragraph 3.7.12*)	☒ YES

Question 4.8 Do no net harm

Are procedures in place to ensure that offset projects do not violate local, state/provincial, national or international regulations or obligations? (*Paragraph 3.8*)	☒ YES

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

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
All Gold Standard projects are required to comply with host country's legal, environmental, ecological and social regulations. Please see Section 2.2 (d) of the Gold Standard Principles and Requirements. The requirement for adherence to "host country" law naturally includes localities (e.g. regional, municipal governments etc.) in the context of requirements that the projects/programmes adhere to laws and regulations of the host country.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
Please read the reference to Principle and Requirement document as para 3.1.1(d), page 6.

Describe, and provide evidence that demonstrates, how the programme complies with social and environmental safeguards: (*Paragraph 3.8*)

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
All projects applying to become Gold Standard certified are required to undergo a detailed Safeguard analysis that entails checking if the project meets all social, environmental and economic safeguards listed in the Gold Standard for the Global Goals Safeguarding Principles and Requirements. In case the project does not meet any of the listed safeguards, it is required to mitigate the associated risk and monitor that the risk has been

alleviated over the entire duration of crediting.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
N/A

Describe, and provide evidence of the programme's public disclosure of, the institutions, processes, and procedures that are used to implement, monitor, and enforce safeguards to identify, assess and manage environmental and social risks: (*Paragraph 3.8*)

A. Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:
Safeguards is one of the five Principles that govern our Program (GS4GG). Projects applying for certification under GS4GG shall conduct a Safeguarding Principles Assessment. This procedure is described in Section 3.2. of our "Principles and Requirements ". Detailed guidelines on how to conduct safeguarding assessment are provided in **Gold Standard's** Safeguarding Principles and Requirements**.** These requirements were developed referring to UNDP, IFC and World Bank's safeguarding criteria.

B. Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the Council's initial approval of programme eligibility (*if none, "N/A"*):
Please read the reference to Principle and Requirements as Section 4.

PART 5: Programme comments

Are there any additional comments the programme wishes to make to support the information provided in this form?
Click or tap here to enter text.

SECTION IV: SIGNATURE

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

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

As the Programme Representative, I acknowledge that:

the Programme's participation in the re-assessment does not guarantee, equate to, or prejudge 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 re-assessment; and

as a condition of participating in the re-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 re-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:

_____ _____

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)

Provided separately.

Programme Re-Assessment Application Form, Appendix B

Programme Re-Assessment Scope

CONTENTS: List all activities and methodologies/protocols that were assessed by TAB, and are currently within the Scope of Eligibility. Programmes may define additional activities and methodologies/protocols programmes for TAB's re-assessment.

Sheet A) Activities the programme previously assessed by TAB and within the Scope of Eligibility under CORSIA
Sheet B) List of all methodologies / protocols that support activities described under Sheet A
Sheet C) Activities that are not previously-assessed or excluded for assessment by TAB that programmes wish to add for TAB's re-assessment
Sheet D) List of all methodologies / protocols that support activities described under Sheet C

SHEET A: APPROVED ACTIVITIES *(Here, list activities supported by the programme that are previously-assessed by TAB and within the Scope of Eligibility)*

Sector	Supported activity type(s)	Implementation level(s)	Geography(ies)
e.g. Waste, Energy	e.g., Landfill methane capture; Coal mine methane capture;	e.g., Project-level only; Programmes of activities; Sector-scal	e.g., Global; Non-Annex I-only; Country X only
Carbon di oxide	Renewable Energy generation (for e.g. Wind, hydro, geothermal, solar etc.)	Project level and Programme of activities	Global
Carbon di oxide	End-use Energy Efficiency (e.g. improved cookstoves, CFL, buildings, ships etc.)	Project level and Programme of activities	Global
Methane	Methane Avoidance / destrcution (e.g. Landfill methane capture, waste water methane capture, manure management systems, household biogas digester etc.)	Project level and Programme of activities	Global
Carbon di oxide	Production and use of of biodiesel	Project level and Programme of activities	Global
Methane and nitrous oxide	End-use Energy Efficiency (e.g. improved cookstoves)	Project level and Programme of activities	Global
Renewable Energy generation	Wind, hydro, Solar, geothermal, remewable biomass	Project level and Programme of activities	Global
Energy Efficiency	End-use Energy Efficiency interventions both industrial and household level	Project level and Programme of activities	Global
Waste Handling and Disposal	Methane Avoidance, Methane capture interventions	Project level and Programme of activities	Global
Land Use and Land Use change	Afforestation/Reforestation, Agriculture e.g. soil tillage improvement	Project level and Programme of activities	Global

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

Methodology name	Unique Methodology / Protoc	Applicable methodology	Date of entry into force of	Prior versions of the methodology that are cre	Greenhouse / other gases ad	Web link to methodology
e.g. "Methodology to XYZ…"	e.g., ABC-123-V.20-XXX	e.g., V2.0	01/01/2018			
Ecologically Sound Fuel Switch to Biomass with Reduced Energy Requirement		V1.0	14/06/2017	NA	CO_2	https://globalgoals.goldstandard.org/401-13-er-esfsb-ecologically-sound-fuel-switch-to-biomass-with-reduced-energy-requirement/
Fuel switch from fossil fuels to biomass residues in boilers for heat generation		V1.0	14/06/2017	NA	CO_2, CH_4	https://globalgoals.goldstandard.org/401-er-13-ffbb-fuel-switch-from-fossil-fuels-to-biomass-residues-in-boilers-for-heat-generation/
GHG Emission Reductions from Manure Management Systems and Municipal Solid		V1.0	14/06/2017	NA	CO_2, CH_4, N_2O	https://globalgoals.goldstandard.org/401-13-er-ghg-emission-reductions-from-manure-management-systems-and-municipal-solid-waste/
Gold Standard A/R GHG Emissions Reduction & Sequestration Methodology		V1.0	07/03/2017	NA	CO2	https://globalgoals.goldstandard.org/401-13-gold-standard-ar-ghg-emissions-reduction-sequestration-methodology/
Gold Standard Agriculture Methodology for Increasing Soil Carbon Through Improve		V0.9	6/22/2017	NA	CO2	https://globalgoals.goldstandard.org/401-13-agr-sctitp-gold-standard-agriculture-methodology-for-increasing-soil-carbon-through-improved-tillage-practices/
Gold Standard Agriculture Smallholder Dairy Methodology		V1.0	6/22/2017	NA	CO2, CH4, N2O	https://globalgoals.goldstandard.org/401-13-gs-agr-sdm-gold-standard-agriculture-smallholder-dairy-methodology/
Gold Standard Methodology for Thermal performance improvements in low-income c		V1.0	14/06/2017	NA	CO_2	https://globalgoals.goldstandard.org/401-13-er-tpi-thermal-performance-improvements-in-low-income-dwelling-structures/
Gold Standard Technologies and Practices to Displace Decentralized Thermal Energy		V4.0	07/10/2021	v3.1	CO_2, CH_4, N_2O	https://globalgoals.goldstandard.org/407-ee-ics-technologies-and-practices-to-displace-decentrilized-thermal-energy-tpddtec-consumption/
Installation of Flow Improvement Equipment on Ships		V1.0	14/06/2017	NA	CO_2	https://globalgoals.goldstandard.org/401-13-er-fie-installation-of-flow-improvement-equipment-on-ships/
Methodology for Biodiesel from waste oil/fat from biogenic origin for use as fuel		V1.0	14/06/2017	NA	CO_2	https://globalgoals.goldstandard.org/401-13-er-bfwof-methodology-for-biodiesel-from-waste-oilfat-from-biogenic-origin-for-use-as-fuel/
Programme, baseline and monitoring methodology for the introduction of an alternativ		V1.0	14/06/2017	NA	CO_2	https://globalgoals.goldstandard.org/401-13-er-ai-programme-baseline-and-monitoring-methodology-for-the-introduction-of-an-alternative-ignition-technique-as-measure-to-improve-the-energy-efficiency-of-domestic-coal-fires/
Reducing Vessel Emissions Through the Use of Advanced Hull Coatings		V2.0	14/06/2017	V1.0	CO_2	https://globalgoals.goldstandard.org/401-13-er-ahc-reducing-vessel-emissions-through-the-use-of-advanced-hull-coatings-version-2-0/
Retrofit Energy Efficiency Measures in Shipping		V1.0	02/08/2017	NA	CO_2, CH_4	https://globalgoals.goldstandard.org/401-13-retrofit-energy-efficiency-measures-in-shipping/
Suppressed Demand Methodology Micro-scale Electrification and Energization		V1.0	14/06/2017	NA	CO_2	https://globalgoals.goldstandard.org/401-13-er-sdmsee-suppressed-demand-methodology-micro-scale-electrification-and-energization/
Suppressed Demand Small-scale Methodology for Low GHG Food Preservation		V1.0	14/06/2017	NA	CO_2	https://globalgoals.goldstandard.org/401-13-er-sdss-fp-suppressed-demand-small-scale-methodology-for-low-ghg-food-preservation/
Suppressed Demand Small--scale Methodology for Energy Use for the Processing of		V1.0	14/06/2017	NA	CO_2	https://globalgoals.goldstandard.org/401-13-er-sdss-pap-suppressed-demand-small-%c2%adscale-methodology-for-energy-use-for-the-processing-of-agricultural-products/
The Gold Standard Simplified Methodology for Efficient Cookstoves		V1.1	02/04/2020	NA	CO_2	https://globalgoals.goldstandard.org/401-13-er-ms-cs-microscale-methodology-for-improved-cookstoves/
Thermal energy from plant oil for the user of cooking stoves		V1.0	14/06/2017	NA	CO_2, N_2O	https://globalgoals.goldstandard.org/401-13-er-tepo-thermal-energy-from-plant-oil-for-the-user-of-cooking-stoves/
Water And Erosion Impact Assessment of Sustainable Agricultural Land Managemen		V1	09/12/2020	NA	CO2	https://globalgoals.goldstandard.org/428-water-and-erosion-impact-assessment-of-sustainable-agricultural-land-management-projects/
Methodology for Metered & Measured Energy Cooking Devices		V1	07/10/2021	NA	CO2	https://globalgoals.goldstandard.org/431_ee_ics_methodology-for-metered-measured-energy-cooking-devices/
Emission Reductions from Safe Drinking Water Supply		V1	03/05/2021	NA	CO2	https://globalgoals.goldstandard.org/429-ee-sws-emission-reductions-from-safe-drinking-water-supply/
Gold Standard Quantification of Climate Related Emission Reductions of Black Carb		V1.1	25/08/2017	V1.0	CO2	https://globalgoals.goldstandard.org/412-ics-slcp-black-carbon-and-co-emitted-species-due-to-the-replacement-of-less-efficient-cookstoves-with-improved-efficiency-cookstoves/
Indicative Program, Baseline and Monitoring Methodology for The Large Scale Supp		V2.0	14/06/2017	V1.0	CO2	https://globalgoals.goldstandard.org/413-ee-hh-scale-supply-distribution-of-efficient-light-bulbs-shower-heads-and-other-water-saving-devices-to-households/
		V1.0	10/10/2017	NA	CO2	https://globalgoals.goldstandard.org/426-wbcs-sustainable-sugarcane-initiative-methodology-to-quantify-water-efficiency-outcomes-from-seedling-nurseries-sugarcane-initiative-methodology-to-quantify-water-efficiency-outcomes-from-seedling/
AMS-I.A.: Electricity generation by the user		V 17	14/06/2019	NA	CO_2	https://cdm.unfccc.int/methodologies/DB/KDHBNSAMLG4HC7WW9GMRJ2KEXZMY9S
AMS-I.B.: Mechanical energy for the user with or without electrical energy		V 12	28/11/2014	NA	CO_2	http://cdm.unfccc.int/methodologies/DB/M204DLP0XMSWSZ9H4SIZ6W86M8RHCM
AMS-I.C.: Thermal energy production with or without electricity		V 21	14/06/2014	NA	CO_2	https://cdm.unfccc.int/methodologies/DB/VJWCB0FBX89L3K73D4S1QPUP0UBXGC
AMS-I.D.: Grid connected renewable electricity generation		V 18	28/11/2014	NA	CO_2	http://cdm.unfccc.int/methodologies/DB/W3TINZ7KKWCK7L8WTXFQQOFQQH4SBK
AMS-I.E.: Switch from non-renewable biomass for thermal applications by the user		V 12	27/05/2021	V 11	CO_2	https://cdm.unfccc.int/methodologies/DB/BLVN9ULDP1FRUVS2LYWW6WPYN9W78E
AMS-I.F.: Renewable electricity generation for captive use and mini-grid		V 3	28/11/2014	NA	CO_2	http://cdm.unfccc.int/methodologies/DB/9KJWQ1G0WEG6LKHX21MLPS8BQR7242
AMS-I.G.: Plant oil production and use for energy generation in stationary applicatio		V 2	28/11/2014	NA	CO_2	http://cdm.unfccc.int/methodologies/DB/OS3W06R22A2YEIQG34LT3KNNC4ZDJT
AMS-I.H.: Biodiesel production and use for energy generation in stationary applicati		V 3	01/03/2018	V 2	CO_2	http://cdm.unfccc.int/methodologies/DB/1Y7EK5S8MH3YFDS0NJYG862WQRS6WH
AMS-I.I.: Biogas/biomass thermal applications for households/small users		V 5	27/05/2021	NA	CO_2	https://cdm.unfccc.int/methodologies/DB/QCAUM2WPYVKN30VGSXC7OU54J9S0HJ
AMS-I.J.: Solar water heating systems (SWH)		V 2	31/08/2018	NA	CO_2	https://cdm.unfccc.int/methodologies/DB/7FWC9VI15EMP2EOCF44OUZH9XHLL5W
AMS-I.K.: Solar cookers for households		V 1	02/03/2012	NA	CO_2	http://cdm.unfccc.int/methodologies/DB/5EUY1AEXAX0RKWNJ6INHVROP71DD8R
AMS-I.L.: Electrification of rural communities using renewable energy		V 3	28/11/2014	NA	CO_2	http://cdm.unfccc.int/methodologies/DB/CCZKY3FSL1T28BNEGDRSCKS0CY0WVA
AMS-I.M.: Solar power for domestic aircraft at-gate operations		V 1	13/05/2016	NA	CO2	https://cdm.unfccc.int/methodologies/DB/QTUAKT70WU4F77BD5UR662E3LV40XL
AMS-II.B.Supply side energy efficiency improvements – generation		V 9	10/09/2007	NA	CO_2	https://cdm.unfccc.int/methodologies/DB/69MEFLV8HH6LBRAFQRAZ3XEF2BYTMG
AMS-II.C.Demand-side energy efficiency activities for specific technologies		V 15	13/05/2016	NA	CO2	http://cdm.unfccc.int/methodologies/DB/7Y44EN2RTD02AJ78JVWCGARE8W64KP
AMS-II.D.Energy efficiency and fuel switching measures for industrial facilities		V 13	04/10/2013	NA	CO2	http://cdm.unfccc.int/methodologies/DB/M4LINVAO7Y1OZBCUWFBVZBXT3546LM
AMS-II.E.Energy efficiency and fuel switching measures for buildings		V 12	05/10/2020	NA	CO2, CH4	https://cdm.unfccc.int/methodologies/DB/6R5OGZ6R2HF1HN3GDQOJ02TZRXA03R
AMS-II.F.Energy efficiency and fuel switching measures for agricultural facilities and		V 10	16/03/2012	NA	CO2	http://cdm.unfccc.int/methodologies/DB/JBIGP7UXNB82DGLWTKENW64LZ5D8HD
AMS-II.G.Energy Efficiency Measures in Thermal Applications of Non-Renewable E		V 12	14/12/2020	V 11.1	CO2	https://cdm.unfccc.int/methodologies/DB/10PELMPDW951SVSW1B2NRCQEBAX96C
AMS-II.H.Energy efficiency measures through centralization of utility provisions of a		V 3	29/04/2011	NA	CO2	http://cdm.unfccc.int/methodologies/DB/LM7W0MFKXMP1F31EWWVUQMGZ73MNKN
AMS-II.I.Efficient utilization of waste energy in industrial facilities		V 1	16/05/2008	NA	CO2	http://cdm.unfccc.int/methodologies/DB/OBBCTATQZSQA6UUSYIVAVJ3GZY8W2Y
AMS-II.J.Demand-side activities for efficient lighting technologies		V 7	13/05/2016	NA	CO2	http://cdm.unfccc.int/methodologies/DB/GIIF3094709KR4YEEJXX72UY39L6Y4
AMS-II.K.Installation of co-generation or tri-generation systems supplying energy to		V2.0	25/05/2012	NA	CO2	https://cdm.unfccc.int/methodologies/DB/B5PBIP57SKC8VG133CZ3JG7B6J4WHY
AMS-II.L Demand-side activities for efficient outdoor and street lighting technologie		V 2	04/10/2013	NA	CO2	http://cdm.unfccc.int/methodologies/DB/JXH8OI21V4PIQTL2WJLG6KJP5BTY3H
AMS-II.M Demand-side energy efficiency activities for installation of low-flow hot w		V 2	04/10/2013	NA	CO2	http://cdm.unfccc.int/methodologies/DB/748XBKQYSN13E836NPOU9IS4BHOSSJ
AMS-II.N.Demand-side energy efficiency activities for installation of energy efficien		V 2	04/10/2013	NA	CO2	http://cdm.unfccc.int/methodologies/DB/5Z3FA8WFAPJFEXH9X0TDO8EL93W9Y0
AMS-II.O.Dissemination of energy efficient household appliances		V 1	02/03/12	NA	CO2	http://cdm.unfccc.int/methodologies/DB/OE502PQ0NA9ETZ5IB6HL0ZT2BBKZ35
AMS-II.P.Energy efficient pump-set for agriculture use		V 1	20/07/12	NA	CO2	http://cdm.unfccc.int/methodologies/DB/RHKFUJR4R2RPM0ZI9K6K01GUTZ9XAK
AMS-II.Q.Energy efficiency and/or energy supply projects in commercial buildings		V 1	20/07/12	NA	CO2	http://cdm.unfccc.int/methodologies/DB/YCL1T3NURPHKSHBSR8TIHC2T543HTQ
AMS-II.R.Energy efficiency space heating measures for residential buildings		V 1	31/05/13	NA	CO2	http://cdm.unfccc.int/methodologies/DB/9SD9B6O4446YU1PEV624CYUO5RF3QU
AMS-II.S.Energy efficiency in motor systems		V 1	28/11/14	NA	CO2	http://cdm.unfccc.int/methodologies/DB/F5Z29X6OE65C3D2QWXDZ5AYCCBQ8UL
AMS-III.A.Urea offset by inoculant application in soybean-corn rotations on acidic s		V 3	28/11/14	NA	CO2	http://cdm.unfccc.int/methodologies/DB/5G3VVUHIXHA0OYIBYJKX7JV02LEUHH
AMS-III.C.Emission reductions by electric and hybrid vehicles		V 15	16/04/15	NA	CO2	http://cdm.unfccc.int/methodologies/DB/AWVYMI7E3FP9BDRQ646203OVPKFPQB
AMS-III.D.Methane recovery in animal manure management systems		V 21	22/09/17	V 20	CH4	http://cdm.unfccc.int/methodologies/DB/H9DVSB24O7GEZQYLYNWUX23YS6G4RC
AMS-III.E.Avoidance of methane production from decay of biomass through controll		V 17	28/11/14	NA	CH4	http://cdm.unfccc.int/methodologies/DB/AZB89EQ3FIRUIN1Q80MS80RXCLA2TS
AMS-III.F.Avoidance of methane emissions through controlled biological treatment o		V 12	04/11/16	NA	CH4	http://cdm.unfccc.int/methodologies/DB/NZ83KB7YHBIA7HL2U1PCNAOCHPUQYX
AMS-III.G.Landfill methane recovery		V 10	14/06/2019	NA	CH4	https://cdm.unfccc.int/methodologies/DB/0KHNES8D09H134V3TZDQ47C3LQL3H2
AMS-III.H.Methane recovery in wastewater treatment		V 19	14/06/2019	NA	CH4	https://cdm.unfccc.int/methodologies/DB/K7FDTJ4FL3432I1UKRNKLDCUFAMBX7
AMS-III.I.Avoidance of methane production in wastewater treatment through replacen		V 8	31/07/09	NA	CH4	http://cdm.unfccc.int/methodologies/DB/Z5A2LR9Q7XS906TDS4XDC8MKORZ63R
AMS-III.J.Avoidance of fossil fuel combustion for carbon dioxide production to be u		V 3	10/09/07	NA	CO2	http://cdm.unfccc.int/methodologies/DB/QC0971YNOM62MVYSBSKU2SI532W67D
AMS-III.K.Avoidance of methane release from charcoal production by shifting from t		V 5	09/12/11	NA	CH4	http://cdm.unfccc.int/methodologies/DB/5S7G7PZRR5A01LTMMIQMLVN2BSHCIR
AMS-III.L.Avoidance of methane production from biomass decay through controlled		V 2	10/09/07	NA	CH4	http://cdm.unfccc.int/methodologies/DB/72XV0Z89701S2D87UBPFD57WE5AFP5
AMS-III.M.Reduction in consumption of electricity by recovering soda from paper m		V 2	10/09/07	NA	CO2	http://cdm.unfccc.int/methodologies/DB/58LVBF3H4GKSFFKCHSH0HBEBNJLZM3
AMS-III.O.Hydrogen production using methane extracted from biogas		V 2	24/07/15	NA	CO2	http://cdm.unfccc.int/methodologies/DB/XC2DTEAI88T9TTB3HK42GWRFOQ63GD
AMS-III.P.Recovery and utilization of waste gas in refinery facilities		V 1	19/10/07	NA	CO2	http://cdm.unfccc.int/methodologies/DB/18GIT3IDBVR7RUAI0ORD3ID4WHWWAD
AMS-III.Q.Waste Energy Recovery (gas/heat/pressure) Projects		V 6.1	16/04/15	NA	CO2	http://cdm.unfccc.int/methodologies/DB/RGPW18XV4FJH1FTTGS2LSD3BWNKNAA
AMS-III.R.Methane recovery in agricultural activities at household/small farm level		V 4	27/05/2021	NA	CH4	https://cdm.unfccc.int/methodologies/DB/VYC0OHPKABZWTCYW6GJC82J8XYPE9H
AMS-III.S.Introduction of low-emission vehicles/technologies to commercial vehicle		V 4	07/12/12	NA	CO2	http://cdm.unfccc.int/methodologies/DB/CAEL7OU5NIMXWM9E4RU2C4MV9WHXJN
AMS-III.T.Plant oil production and use for transport applications		V 3	28/11/14	NA	CO2	http://cdm.unfccc.int/methodologies/DB/BHJJAG6KCN60INVXCKXWOXRRX9UKTG
AMS-III.U.Cable Cars for Mass Rapid Transit System (MRTS)		V 2	24/07/15	NA	CO2	http://cdm.unfccc.int/methodologies/DB/I7O8EX3R0PA22GNGBJMH2FHCOIL03L
AMS-III.V.Decrease of coke consumption in blast furnace by installing dust/sludge re		V 1	26/09/08	NA	CO2	http://cdm.unfccc.int/methodologies/DB/QSGY2G2GS87QSIXXMPCWN69ZBOL2B0
AMS-III.X. Energy Efficiency and HFC-134a Recovery in Residential Refrigerators		V2.0	01/10/2010	NA	CO2	https://cdm.unfccc.int/methodologies/DB/983EQY2RSIYT5Q1KN4FIWHU2FL3MHP
AMS-III.Y. Methane avoidance through separation of solids from wastewater or man		V 4	04/11/16	NA	CH4	http://cdm.unfccc.int/methodologies/DB/IR1ULTHWQKPQO992O3UJTTLELME23L
AMS-III.Z.Fuel Switch, process improvement and energy efficiency in brick manufac		V 6	24/07/15	NA	CO2	http://cdm.unfccc.int/methodologies/DB/VLZZ1DVT1QI3KHZKSM6QECOAKNSCXZ
AMS-III.AA.Transportation Energy Efficiency Activities using Retrofit Technologies		V 1	28/05/09	NA	CO2	http://cdm.unfccc.int/methodologies/DB/4N6Q5WI36PVIUDBJT6M7DBM4I6R5D6
AMS-III.AC.Electricity and/or heat generation using fuel cell		V 1	28/05/09	NA	CO2	http://cdm.unfccc.int/methodologies/DB/OL84HV9C0HNUXAC6X1H2JYLZYD4OH6
AMS-III.AD.Emission reductions in hydraulic lime production		V 1	28/05/09	NA	CO2	http://cdm.unfccc.int/methodologies/DB/GSUXXH5XG6MQNGF20HQOKFEOL4LL6X
AMS-III.AE.Energy efficiency and renewable energy measures in new residential bui		V 2	29/11/2018	NA	CO2	https://cdm.unfccc.int/methodologies/DB/FUO73IQ9LLOKEQF2EL3BX8BFP38LJB
AMS-III.AF.Avoidance of methane emissions through excavating and composting of p		V 1	16/10/09	NA	CH4	http://cdm.unfccc.int/methodologies/DB/CM36WBKIHLSRAOKAAYDB3N81CQT683
AMS-III.AG.Switching from high carbon intensive grid electricity to low carbon inter		V 3	24/07/15	NA	CO2	http://cdm.unfccc.int/methodologies/DB/F29GYOO69Q8XNGWI65BNI1FX64914A
AMS-III.AH.Shift from high carbon intensive fuel mix ratio to low carbon intensive fu		V 3	04/05/2017	NA	CO2	https://cdm.unfccc.int/methodologies/DB/LPV6TEXQMQK5JQJ7YZAL97QBIXLXMO
AMS-III.AI.Emission reductions through recovery of spent sulphuric acid		V 1	25/03/10	NA	CO2	http://cdm.unfccc.int/methodologies/DB/ZIKHGNKPYQWDQAB1UMUMAOB5HN8Y7G
AMS-III.AJ.Recovery and recycling of materials from solid wastes		V 8	09/09/2021	NA	CO2, CH4	https://cdm.unfccc.int/methodologies/DB/ML2R31TXDR1YL6JEWWVGNLMHKX52YS
AMS-III.AK.Biodiesel production and use for transport applications		V 3	01/03/18	V 2	CO2	http://cdm.unfccc.int/methodologies/DB/LNFDO5DUYAJHKH8DJCRNHTZB9E7P1C
AMS-III.AL.Conversion from single cycle to combined cycle power generation		V 1	29/07/10	NA	CO2	http://cdm.unfccc.int/methodologies/DB/29K4OPZIHAHWEX1L3GM57RXUQTF1J6
AMS-III.AO.Methane recovery through controlled anaerobic digestion		V 1	26/11/10	NA	CH4	http://cdm.unfccc.int/methodologies/DB/F5U41CTG7ENWK9RSSL5BV1LUPDG76W
AMS-III.AP.Transport energy efficiency activities using post - fit Idling Stop device		V 2	04/03/11	NA	CO2	http://cdm.unfccc.int/methodologies/DB/O9M70WPT45KZ55V39IW0BLMGE1ZEPT
AMS-III.AQ.Introduction of Bio-CNG in transportation applications		V 2	04/03/11	NA	CO2	http://cdm.unfccc.int/methodologies/DB/O9M70WPT45KZ55V39IW0BLMGE1ZEPT
AMS-III.AR.Substituting fossil fuel based lighting with LED lighting systems		V 7	05/10/2020	NA	CO2	https://cdm.unfccc.int/methodologies/DB/1FNBU7JOWRVOD57O4B2OYCL1WE3M7Z
AMS-III.AS.Switch from fossil fuel to biomass in existing manufacturing facilities fo		V 2	28/11/14	NA	CO2	http://cdm.unfccc.int/methodologies/DB/QZLJ9GEQYIAMWGOXCLO8W2AQ6GA7ZE
AMS-III.AT.Transportation energy efficiency activities installing digital tachograph s		V 2	16/03/12	NA	CO2	http://cdm.unfccc.int/methodologies/DB/I7N1Y6OK4U68VD89IPLPXT8WEBTAFH
AMS-III.AU. Methane emission reduction by adjusted water management practice in		V4	28/11/2014	NA	CO2	https://cdm.unfccc.int/methodologies/DB/D14KAKRJEW4OTHEA4YJICOHM26M6BM
AMS-III.AV.Low greenhouse gas emitting water purification systems		V 8	12/06/2020	NA	CO2	https://cdm.unfccc.int/methodologies/DB/DKCLAOGT0S146VR70ZADDFGOVD61JK
AMS-III.AW.Electrification of rural communities by grid extension		V 1	02/03/12	NA	CO2	http://cdm.unfccc.int/methodologies/DB/GRH88B4S68PO9H0YELQ8ZMVANO14JR
AMS-III.AY.Introduction of LNG buses to existing and new bus routes		V 1	02/03/12	NA	CO2	http://cdm.unfccc.int/methodologies/DB/LNSTE8UK3HYYUUZRRHK4JXOAJZCY31
AMS-III.BARecovery and recycling of materials from E-waste		V 3	09/09/2021	NA	CO2	https://cdm.unfccc.int/methodologies/DB/TO0E8JPL9361FDB1IPF0TUPS0WJXV3
AMS-III.BC Emission reductions through improved efficiency of vehicle fleets		V 2	04/10/13	NA	CO2	http://cdm.unfccc.int/methodologies/DB/13LQNV5A5EKORXUG3607N7ROBX6J6K
AMS-III.BD GHG emission reduction due to supply of molten metal instead of ingot		V 1	20/07/12	NA	CO2	http://cdm.unfccc.int/methodologies/DB/TM2SA154ZUNU2R6PAIMAQVE76MF5R7
AMS-III.BE Avoidance of methane and nitrous oxide emissions from sugarcane pre-h		V1.0	23/11/2012	NA	CH4, N2O	https://cdm.unfccc.int/methodologies/DB/EO0133GH79SZ4W9DNZK3E34ZTABRRD
AMS-III.BF Reduction of N2O emissions from use of Nitrogen Use Efficient (NUE)		V2.0	28/11/2014	NA	N2O	https://cdm.unfccc.int/methodologies/DB/OTVXR8XN35SRHTBO426YXJ140MTKXZ
AMS-III.BG Emission reduction through sustainable charcoal production and consum		V 3	01/06/14	NA	CH4, CO2	https://cdm.unfccc.int/methodologies/DB/MVOAXD3LGD4ZJEKEERCT39ZLJ3JZA0
AMS-III.BH Displacement of production of brick and cement by manufacture and ins		V 1	14/10/13	NA	CO2	http://cdm.unfccc.int/methodologies/DB/YZBSIH9BCH894GDSD4BP2FMNMI9FU6
AMS-III.BK Strategic feed supplementation in smallholder dairy sector to increase pr		V2.0	29/10/2021	NA	CO2	https://cdm.unfccc.int/methodologies/DB/V2AIKU3OM6H40CHX1QKYDLPE1CXTO5
AMS-III.BM Lightweight two and three wheeled personal transportation		V1.0	26/04/2018	NA	CO2	https://cdm.unfccc.int/methodologies/DB/TL5P7I2HGUB6O14AZUJC7S341Q34P5
AMS-III.BN Efficient operation of public transportation		V1.0	28/03/2019	NA	CO2	https://cdm.unfccc.int/methodologies/DB/OHJSUDNRODDND71KA41IO2FDV9AGWX
AMS-III.BO Trip avoidance through equipment improvement of freight transport		V1.0	12/09/2019	NA	CO2	https://cdm.unfccc.int/methodologies/DB/D8BY5DZHPFSY6822TRH93VRTST4DTC
AMS-III.BP Emission reduction by shore-side electricity supply system		V1.0	12/06/2020	NA	CO2	https://cdm.unfccc.int/methodologies/DB/D5ZHSKFHO9IGSWI9PD8CE8JL1SQDRB
AM0007Analysis of the least-cost fuel option for seasonally-operating biomass coge		V 1	13/06/14	NA	CO2	http://cdm.unfccc.int/methodologies/DB/K1KJFCAOTST4BJOQM39CB445SF5ZP2
AM0017Steam system efficiency improvements by replacing steam traps and returni		V 2	21/06/05	NA	CO2	http://cdm.unfccc.int/methodologies/DB/E8B6YV4LXC0UFS254Q070PF37XPTNG
AM0018Baseline methodology for steam optimization systems		V 4	22/07/16	NA	CO2	http://cdm.unfccc.int/methodologies/DB/7JODLE9VO380HKU4MYXUJ6D4TMG746
AM0019Renewable energy project activities replacing part of the electricity producti		V 2	18/05/06	NA	CO2, CH4	http://cdm.unfccc.int/methodologies/DB/7FFSYZXS2CQHL2051XI5QBASYNZ2RF
AM0020Baseline methodology for water pumping efficiency improvements		V 2	02/11/07	NA	CO2	http://cdm.unfccc.int/methodologies/DB/TH0MTJC0KYJYYMQLL9B71Q9QJHOPZ9
AM0026Methodology for zero-emissions grid-connected electricity generation from r		V 3	02/11/07	NA	CO2, CH4	http://cdm.unfccc.int/methodologies/DB/OOI7OYUFZOXN07H7EDBA9GVHJ4GK20
AM0027Substitution of CO2 from fossil or mineral origin by CO2 from renewable so		V 3	09/09/2021	NA	CO2	https://cdm.unfccc.int/methodologies/DB/J9LSA5SCVRH7079JYKCU4YDXJVXJO2
AM0031Bus rapid transit projects		V 8	27/05/21	NA	CO2, CH4	https://cdm.unfccc.int/methodologies/DB/1VLGJFP1MDLVVGDQ50IMY6U3W8QUL4
AM0036Fuel switch from fossil fuels to biomass residues in heat generation equipme		V 6	14/12/2020	NA	CO2, CH4	https://cdm.unfccc.int/methodologies/DB/6A772JWQ3LEEI6X2DXKGYSP1MQO0LW
AM0038Methodology for improved electrical energy efficiency of an existing subme		V 3	03/06/11	NA	CO2	http://cdm.unfccc.int/methodologies/DB/0BTZ9QTVHLGOI61SIJ3ESTZVOSWJLO
AM0044Energy efficiency improvement projects: boiler rehabilitation or replacemen		V 2	23/11/12	NA	CO2	http://cdm.unfccc.int/methodologies/DB/3HZ4USHZ2W449HMAXZN420E5PJB1QF
AM0046Distribution of efficient light bulbs to households		V 2	02/11/07	NA	CO2	http://cdm.unfccc.int/methodologies/DB/5SI1IXDIZBL6OAKIB3JFUFAQ86MBEE
AM0048New cogeneration facilities supplying electricity and/or steam to multiple cu		V 5	04/11/16	NA	CO2	http://cdm.unfccc.int/methodologies/DB/8IOZJL79AXAI87YTBSAUWV0318QLEN
AM0049Methodology for gas based energy generation in an industrial facility		V 3	27/02/09	NA	CO2	http://cdm.unfccc.int/methodologies/DB/ASGAC1E1P2OK7R912UPB3RAQ5FHS8B
AM0052Increased electricity generation from existing hydropower stations through D		V 3	22/07/16	NA	CO2	http://cdm.unfccc.int/methodologies/DB/AMLV2QZ2G46OK2E2QAMRST5LYG4CPY
AM0053Biogenic methane injection to a natural gas distribution grid		V 4	13/09/12	NA	CO2	http://cdm.unfccc.int/methodologies/DB/FKDGZEEEQC4XNUT326116FS0S8USP1
AM0055Recovery and utilization of waste gas in refinery or gas plant		V 2.1	13/06/11	NA	CO2	http://cdm.unfccc.int/methodologies/DB/MEIVWRXTD1E4MS7K9NLTQ452RQQ2OT
AM0056Efficiency improvement by boiler replacement or rehabilitation and optional		V 1	26/07/07	NA	CO2	http://cdm.unfccc.int/methodologies/DB/YB7UE3UB2II2INU9Y1CBJYRANZRXER
AM0057Avoided emissions from biomass wastes through use as feed stock in pulp a		V 3.0.1	13/09/10	NA	CH4	http://cdm.unfccc.int/methodologies/DB/9YGTI34RIUKP67M87C4J5OOQ4KOGPP
AM0058Introduction of a district heating system		V 5	22/07/16	NA	CO2	http://cdm.unfccc.int/methodologies/DB/QEI1HZXZDIUXMM1JQDY1P9RVSOQ2Q3
AM0060Power saving through replacement by energy efficient chillers		V 2	22/07/16	NA	CO2	http://cdm.unfccc.int/methodologies/DB/VL1F8D744ZJO9R1DGM2K0S4CRTRMEF
AM0063Recovery of CO2 from tail gas in industrial facilities to substitute the use o		V 1.2.0	22/11/07	NA	CO2	http://cdm.unfccc.int/methodologies/DB/NT2ICQVYYXJ1YGSOPV8FLULKNSN74C
AM0066GHG emission reductions through waste heat utilisation for pre-heating of ra		V 2	05/12/08	NA	CO2	http://cdm.unfccc.int/methodologies/DB/599ZU6S09VXPM7X5B80T9SL61GKM20
AM0068Methodology for improved energy efficiency by modifying ferroalloy produ		V 1	15/05/08	NA	CO2	http://cdm.unfccc.int/methodologies/DB/VUJ7B2WM7G0VJADXC5G9QMAE9QW1Q8
AM0069Biogenic methane use as feedstock and fuel for town gas production		V 2	18/12/09	NA	CO2	http://cdm.unfccc.int/methodologies/DB/4ZGGL8ZWUVFS1EFF9N6OCAHUXUJQ7T
AM0070Manufacturing of energy efficient domestic refrigerators		V 3.1.0	08/04/10	NA	CO2	http://cdm.unfccc.int/methodologies/DB/R66P8LFQUC30O9F2GX9Z9CTMN9B8W5
AM0072Fossil Fuel Displacement by Geothermal Resources for Space Heating		V 3	31/05/13	NA	CO2	http://cdm.unfccc.int/methodologies/DB/TMGAEU1XHW6BFN1CDFCTWV9VUGVI19
AM0073GHG emission reductions through multi-site manure collection and treatmen		V 1	27/11/08	NA	CO2	http://cdm.unfccc.int/methodologies/DB/2N19WQ6DCXNYRNJVZQQOHG7TK0Q2D8
AM0075 Methodology for collection, processing and supply of biogas to end-users f		V 1	12/02/09	NA	CO2	http://cdm.unfccc.int/methodologies/DB/42ES7QLLGWLEVXR5RTYFFWXQWGMBBC
AM0076Methodology for implementation of fossil fuel trigeneration systems in exist		V 2	24/07/15	NA	CO2	http://cdm.unfccc.int/methodologies/DB/KU3NV20QERK3YGLMR6JQN0KQCXH38D
AM0080Mitigation of greenhouse gases emissions with treatment of wastewater in ae		V 1	27/05/09	NA	CO2	http://cdm.unfccc.int/methodologies/DB/6DITU9V0SFOR7EUYEBBVRHCAO2RD3Q
AM0081Flare or vent reduction at coke plants through the conversion of their waste		V 1	27/05/09	NA	CO2	http://cdm.unfccc.int/methodologies/DB/06975K2Y497O2WJR8T4SULQQI173DV
AM0082Use of charcoal from planted renewable biomass in the iron ore reduction pr		V 2	29/11/2018	NA	CO2, CH4, N2O	https://cdm.unfccc.int/methodologies/DB/HU5YO6760LN38RYZKVKDKXUJ28XVR6
AM0083Avoidance of landfill gas emissions by in-situ aeration of landfills		V 1.0.1	16/07/09	NA	CO2	http://cdm.unfccc.int/methodologies/DB/R8O6P4ANGE24L9067H08TYVPOM5Q7P
AM0084Installation of cogeneration system supplying electricity and chilled water to		V 3	24/07/15	NA	CO2	http://cdm.unfccc.int/methodologies/DB/AHSSRS41KEYKYZREKDOVBINMR0NEQC
AM0086Installation of zero energy water purifier for safe drinking water application		V 5	28/03/2019	NA	CO2	http://cdm.unfccc.int/methodologies/DB/RWE3YCC2OXI2Z1O2BK9CRPNX0YZRU5
AM0088Air separation using cryogenic energy recovered from the vaporization of LN		V 1	29/07/10	NA	CO2	http://cdm.unfccc.int/methodologies/DB/8OT1457B4DM4ROLR4RWSHK9Z252LFO
AM0089Production of diesel using a mixed feedstock of gasoil and vegetable oil		V 2	24/07/15	NA	CO2	http://cdm.unfccc.int/methodologies/DB/K3NROMK2HSAHE9VKSSICM06U85OXV2
AM0090Modal shift in transportation of cargo from road transportation to water or ra		V 1.1.0	17/09/10	NA	CO2	http://cdm.unfccc.int/methodologies/DB/4DOIK2WYP8P3AGAVJKT0CHY1NXJ4QP
AM0091Energy efficiency technologies and fuel switching in new buildings		V 4	29/11/2018	NA	CO2, CH4	https://cdm.unfccc.int/methodologies/DB/FOL1B0TNMH90H4QPGF6NI6CVP43412
AM0094Distribution of biomass based stove and/or heater for household or institutio		V 2.0	23/11/12	NA	CO2	http://cdm.unfccc.int/methodologies/DB/SN0LYZ32U7OZ29CYJF3WH6FCFKVGS0
AM0095Waste gas based combined cycle power plant in a Greenfield iron and steel		V 1	29/09/11	NA	CO2	http://cdm.unfccc.int/methodologies/DB/J7N7ID00ROY7XERKVOJQA3G41LAU1V
AM0098Utilization of ammonia-plant off gas for steam generation		V 1	29/09/11	NA	CO2, CH4	http://cdm.unfccc.int/methodologies/DB/ONV6MR5V65GXVDRFFSNBNFF0S10TJS
AM0100Integrated Solar Combined Cycle (ISCC) projects		V 1	25/11/11	NA	CO2	http://cdm.unfccc.int/methodologies/DB/BES7OQGMZYOMCP9JPTVJHP93BVK4UO
AM0101High speed passenger rail systems		V 2	24/07/15	NA	CO2, CH4	http://cdm.unfccc.int/methodologies/DB/0U42CLZRFTEERYLAB4SZ87ERW84ZUT
AM0103Renewable energy power generation in isolated grids		V 4	28/11/2019	NA	CO2	https://cdm.unfccc.int/methodologies/DB/AZCWWMVZUR0O3J548RVSXPR97GS5GC
AM0105Energy efficiency in data centres through dynamic power management		V 1	20/07/12	NA	CO2	http://cdm.unfccc.int/methodologies/DB/OW112TO5AHFG51U75LG7ZT1C3BHD7P
AM0106Energy efficiency improvements of a lime production facility through install		V 2	13/09/12	NA	CO2	http://cdm.unfccc.int/methodologies/DB/PGRZYPRG0A4MOLYYFV8632P1KUALC9
AM0109Introduction of hot supply of Direct Reduced Iron in Electric Arc Furnaces		V 1	13/09/12	NA	CO2	http://cdm.unfccc.int/methodologies/DB/XJSUJMT677WX1YOI9VUJBK5GERHQWO
AM0110Modal shift in transportation of liquid fuels		V 2	16/04/15	NA	CO2	http://cdm.unfccc.int/methodologies/DB/0LZLK5MAYJGJO4DWV531WVV59GDK53
AM0113Distribution of compact fluorescent lamps (CFL) and light-emitting diode (L		V 1	08/11/13	NA	CO2	http://cdm.unfccc.int/methodologies/DB/MW18NEOFU1PBMYXECFT1RBYPS0VWVL
AM0114Shift from electrolytic to catalytic process for recycling of chlorine from hyd		V 1	01/07/14	NA	CO2	http://cdm.unfccc.int/methodologies/DB/2OB1K4PY36P8EE0DN0CKLQXRFDZT2U
AM0116Electric taxiing systems for airplanes		V 2	13/05/16	NA	CO2	http://cdm.unfccc.int/methodologies/DB/DH4MT0YS5TCNEZIO1UO61M0Q5OLHU2
AM0117Introduction of a new district cooling system		V 2	14/06/2019	NA	CO2	https://cdm.unfccc.int/methodologies/DB/EQEGREXNGR6VOFAP0PR7D0ERUS0OOX
ACM0001Flaring or use of landfill gas		V 19	14/06/2019	NA	CO2, CH4	https://cdm.unfccc.int/methodologies/DB/JPYB4DYQUXQPZLBDVPHA87479EMY9M
ACM0002Grid-connected electricity generation from renewable sources		V 20	28/11/2019	V 19	CO2	https://cdm.unfccc.int/methodologies/DB/XP2LKUSA61DKUQC0PIWPGWDN8ED5PG
ACM0003Partial substitution of fossil fuels with alternative fuels or less carbon inte		V 9	08/11/13	NA	CO2, CH4	http://cdm.unfccc.int/methodologies/DB/DPP1VND7USZ0IGEPCABT2DF8JCPGG3
ACM0006Electricity and heat generation from biomass residues		V 15	14/12/2020	NA	CO2, CH4	https://cdm.unfccc.int/methodologies/DB/VMJVDQP3A9KKUEE1B57OVHBDEPO7R0
ACM0007Conversion from single cycle to combined cycle power generation		V 6.1	11/05/12	NA	CO2	http://cdm.unfccc.int/methodologies/DB/UVVSD3V6CADRJXKIKGUCFWRH3SRTKA
ACM0009Fuel switching from coal or petroleum fuels to natural gas		V 5	28/11/14	NA	CO2	http://cdm.unfccc.int/methodologies/DB/CMUDOOMI7G7SYSDFXA75EIITKEVA4P
ACM0010GHG emission reductions from manure management systems		V 8	04/10/13	NA	CO2, CH4, N2O	http://cdm.unfccc.int/methodologies/DB/99QRTE6N5QJEBOV2XP374B25SSIXBB
ACM0012Waste energy recovery		V 6	27/11/15	NA	CO2	http://cdm.unfccc.int/methodologies/DB/FXBXLVGFF4DLI5WC1PKFW7KBRW62QB
ACM0014Treatment of wastewater		V 8	14/06/2019	NA	CO2	https://cdm.unfccc.int/methodologies/DB/PPKHX1MHNHF6DYVE6SFD2GBPFU92Y2
ACM0015Emission reductions from raw materials in clinker production		V 4	01/06/14	NA	CO2	http://cdm.unfccc.int/methodologies/DB/A8IL4OR2H1FWNDYYOJXCMCAA2JA9FV
ACM0016Mass Rapid Transit Projects		V 5	27/05/2021	NA	CO2, CH4	https://cdm.unfccc.int/methodologies/DB/PPZC6A7B2DFBT0MC46OK0AROF64FKE
ACM0017Production of biodiesel		V 3.1.0	04/05/17	NA	CO2	http://cdm.unfccc.int/methodologies/DB/ZNCG27VU8E0ABXO6GHGKTR75U0MIWL
ACM0018Electricity generation from biomass residues in power-only plants		V 5	14/12/2020	NA	CO2, CH4	https://cdm.unfccc.int/methodologies/DB/PPD05TZOC0USIW5JBE24X7IDBTZ4MQ
ACM0020Co-firing of biomass residues for heat generation and/or electricity generat		V 1	29/09/11	NA	CO2	http://cdm.unfccc.int/methodologies/DB/EPA4CIV61YIQ7EHB8C1T41SRJ5NMGK
ACM0022Alternative waste treatment processes		V 3	09/09/2021	NA	CO2, CH4	https://cdm.unfccc.int/methodologies/DB/AUR5PLW743TS0OOCWRS55XXT86WV4J
ACM0023Introduction of an efficiency improvement technology in a boiler		V 1	04/10/13	NA	CO2	http://cdm.unfccc.int/methodologies/DB/JW18PCU5MLZGRQB5QYE6JOM2EUOUDR
ACM0024Natural gas substitution by biogenic methane produced from the anaerobic		V 1	21/02/14	NA	CO2	http://cdm.unfccc.int/methodologies/DB/GYN18E8XAL36LNBS2TZ9SCTE3RTG9C

SHEET C: ADDITIONAL ACTIVITIES *(Here, list activities supported by the programme that were not previously-assessed by TAB that programmes wish to add for re-assessment)*

Sector	Supported activity type(s)	Implementation level(s)	Geography(ies)
e.g. Waste, Energy	e.g., Landfill methane capture; Coal mine methane capture;	e.g., Project-level only; Programmes of activities; Sector-scal	e.g., Global; Non-Annex I-only; Country X only
Carbon di oxide	Carbon dioxide Removal	Project level and Programme of activities	Global

SHEET D: ADDITIONAL METHODOLOGIES / PROTOCOLS LIST *(Here, list all methodologies / protocols that support activities described in Sheet C)*

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
e.g. "Methodology to XYZ…"	e.g., ABC-123-V.20-XXX	e.g., V2.0	01/01/2018			
Methodologies pertaining to Carbon Dioxide Removal are under development						

PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES

7.3	Will the Programme Registry (in the case of applicants to be assessed to determine their eligibility)/Does the Programme Registry (when the Programme is determined to be eligible by a decision of the ICAO Council) identify / label its CORSIA eligible emissions units as defined in the ICAO Document "*CORSIA Eligible Emissions Units*"?	☒ YES
	Describe how the Registry does or will implements this provision:	
	The Gold Standard Impact Registry will identify CORSIA eligible emissions units, as defined in the ICAO Document "*CORSIA Eligible Emissions Units*", with functionality available to the registry administrator. When an eligible unit is issued, the registry administrator shall use the functionality available to them to designate the units as being 'CORSIA Eligible.' The eligibility of emissions units shall be displayed on the relevant 'credit blocks' page in the registry. Eligible units shall also be displayed on the 'Public Issuances' page of the registry, with use of the specific 'CORSIA' filter.	
	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 is provided in the attached file, "Supporting Evidence_GSF - Re-assessment".	