Emissions Unit Programme Registry Attestation

PART A. Applicability and Instructions

1. Relevance and definitions:

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

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

      1.1.2. *CORSIA Eligible Emissions Unit Programme registry:* registry designated by a CORSIA Eligible Emissions Unit Programme to provide its registry services.

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

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

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

   1.2. References to "Annex 16, Volume IV" throughout this document refer to Annex 16 to the Convention on International Civil Aviation — *Environmental Protection,* Volume IV — *Carbon Offsetting and reduction Scheme for International Aviation (CORSIA),* containing the Standards and Recommended Practices (SARPs) for CORSIA implementation.

2. Programme - registry relationship:

   2.1. The ICAO Council's Technical Advisory Body (TAB) conducts its assessment of emissions unit programme eligibility including an assessment of the programme's provisions and procedures governing the programme registry, as represented by the programme. The ICAO Council determines CORSIA eligible emissions units upon recommendations by TAB and consistent with the EUC. The programme registry is not separately or independently considered throughout this process.

   2.2. The provision of registry services under the CORSIA by a CORSIA Eligible Emissions Unit Programme registry is fully subject to the terms, conditions and limitations to the programme's scope of eligibility. Such terms include, *inter alia*, the programme's

commitment to administer any and all provisions and procedures governing the programme registry in the manner represented by the programme in the application form and additional information provided to TAB during the assessment process.

2.3. A CORSIA Eligible Emissions Unit Programme registry can provide registry services to aeroplane operators prior to the programme's and programme registry's demonstration of the registry's consistency with the registry requirements contained in this attestation. However, the programme registry can only claim to support and can only provide for aeroplane operators to fulfill the provisions in Annex 16, Volume IV involving emissions unit cancellation-, reporting-, and verification-related actions after its consistency with the registry requirements contained in this attestation is demonstrated, and the signed attestation is published on the CORSIA website in addition to the ICAO document "*CORSIA Eligible Emissions Units*".

3. Submitting an "*Emissions Unit Programme Registry Attestation*":

3.1. Both the administrator or authorized representative ("Programme Representative") of an emissions unit programme ("Programme"), and the administrator or authorized representative ("Registry Representative") of the registry designated by the Programme ("Programme Registry") will review and attest to their acceptance (as signed in Section 8 of this attestation) of all terms contained herein.

3.2. The Programme will electronically submit to the ICAO Secretariat a unique, dual-signed attestation for each and every Programme Registry that will provide its registry services to the Programme under the CORSIA:

3.2.1. If the Programme is determined to be eligible by a decision of the ICAO Council taken in 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than one year after the Programme is determined to be eligible by the ICAO Council.

3.2.2. From 2021, the Programme should submit the signed attestation(s) to the ICAO Secretariat at the time of applying for assessment by the TAB. If the Programme is determined to be eligible by a decision of the ICAO Council after 31 December 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than 180 days after the Programme is determined to be eligible by the ICAO Council.

3.3. As soon as possible upon receiving a signed attestation from the Programme, the ICAO Secretariat will:

3.3.1. Forward the signed attestation to the TAB; and

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

PART B: Emissions Unit Programme Registry Attestation

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

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

      4.1.1. The instructions and terms of this attestation;

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

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

      4.1.4. The terms, conditions and limitations to the Programme's scope of eligibility and further action(s) requested to the Programme by the ICAO Council, as presented to the Programme upon relevant decision of the ICAO Council on the Programme's eligibility[1].

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

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

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

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

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

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

5.2. The scope and limitations of the ICAO Secretariat's responsibilities related to the assessment process.

6. **Programme - Registry relationship**. As the Registry Representative, I understand and accept item 6.1:

   6.1. The Programme Registry's provision of registry services under the CORSIA is subject to the terms, conditions and limitations to the Programme's scope of eligibility, as presented to the Programme upon relevant decision of the ICAO Council on the Programme's eligibility; and

   6.2. Only after the Programme and the ICAO Secretariat have completed all steps in Part A, Section 3 of this attestation, can the Programme Registry facilitate and identify emissions unit cancellations specifically for CORSIA use, and support any related reporting and verification activities. The Programme Registry will not promote itself as being capable of providing registry services for the described purpose until such time.

7. **Scope of Programme Registry responsibilities under the CORSIA**. As the Registry Representative, I certify items 7.1 to 7.11:

   7.1. The Programme Registry is capable of fully meeting the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place:

   7.1.1. In the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat; and

   7.1.2. As acknowledged by the Programme in the signed "Programme acceptance to terms of eligibility for inclusion in the ICAO document "*CORSIA Eligible Emissions Units*""[2].

   7.2. The Programme Registry will not deny a CORSIA participant's request for a registry account solely on the basis of the country in which the requestor is headquartered or based;

   7.3. The Programme Registry will, upon request of the CORSIA participant account holder or participant's designee, designate the participant's cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle;

   7.4. The Programme Registry will, within 1 – 3 business days of receipt of formal instruction[3] from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry's public website the account owners cancellations of CORSIA Eligible Emission Units as instructed. Such cancellation

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

[3] "Formal Instruction" for ACR is defined as when the Unit cancellation request is received on the Registry Administrator's dashboard for approval.

information will include all fields that are specified for this purpose in Annex 16, Volume IV;

7.5. The Programme Registry will, upon request of the CORSIA participant account holder or participant's designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV;

7.6. The Programme Registry will maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants' designees, and transaction events carried out by a user; and disclose documentation of such practices upon request. The Programme Registry will utilize appropriate method(s) to authenticate the identity of each user accessing an account; grant each user access only to the information and functions that a user is entitled to; and utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user. Such security features will meet and be periodically updated in accordance with industry best practice;

7.7. The Programme Registry will, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the CORSIA participant account holder or their designee, and notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme's application form;

7.8. The Programme Registry will ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV (Part II, Chapter 4). Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors;

7.9. The Programme Registry will ensure that all cancellation information on its website is presented in a user-friendly format; is available at no cost and with no credentials required; is capable of being searched based on data fields; and can be downloaded in a machine-readable format, e.g., .xlsx;

7.10. The Programme Registry will retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible; and consistent with the Programme's long-term planning, including plans for possible dissolution;

7.11. The Programme Registry will append a document to the end of the signed attestation describing how it will ensure its ability to implement the requirements of this document. This will include references to existing registry functionalities that already meet the requirements of this document and/or description of business practices and procedures that ensure the Programme Registry's ability to implement the requirements in this document.

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

DocuSigned by:

Mary Grady
094067A209D24C4...
_____
Programme Representative Signature

DocuSigned by:

Mary Grady
094067A209D24C4...
_____
Registry Representative Signature

Mary Grady_____
Programme Representative Name

Mary Grady_____
Registry Representative Name

American Carbon Registry (ACR)_
Programme Name

3/12/2021
_____
Date

American Carbon Registry (ACR)_____
Registry Name

3/12/2021
_____
Date

Instructions for Registry Representative: Please append a document on the next page of this attestation describing how your Registry will ensure its ability to implement the requirements of this document, including references to existing registry functionalities that meet the requirements of this document and/or description of business practices and procedures that describe the Programme Registry's implementation of the requirements of this document.

ATTACHMENT A: PROGRAMME REGISTRY ATTESTATION DISCLOSURE FORM

PART 1: INSTRUCTIONS FOR REGISTRY REPRESENTATIVE

The following information request corresponds to the registry representative's certification of its adherence to items 7.1 to 7.10 of the *Emissions Unit Programme Registry Attestation* "Scope of Programme Registry responsibilities under the CORSIA".

In accordance with item 7.11 of the *Emissions Unit Programme Registry Attestation,* registry administrators are to complete and append this form to the signed *Attestation* describing how the Registry will ensure its ability to implement the requirements of the *Attestation*. This includes references to existing registry functionalities that already meet the requirements of the *Attestation* and/or descriptions of business practices and procedures that ensure the Programme Registry's ability to implement the requirements in the *Attestation*.

For further guidance regarding the format and approaches for providing summary information and evidence of system functionalities and/or procedures in this form, refer to instructions for "**Form Completion**" in the *Application Form for Emissions Unit Programmes*[4].

PART 2: REGISTRY AND REGISTRY REPRESENTATIVE INFORMATION

[A. – C. Programme, Administrator, and Representative information from Part 1 of Application Form]

[D. – E. Programme Registry and Administering Organization Name and contact; Programme Registry Administrator Name and contact information (may duplicate information from A. – C.)]

A. Programme: American Carbon Registry (ACR), an enterprise of Winrock International

B. Administrator: Mary Grady

C. Program Representative: Mary Grady

D. Programme Registry: American Carbon Registry (ACR), an enterprise of Winrock International

E. Mary Grady, mgrady@winrock.org

PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES

7.1	Does the Programme Registry fully meet the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place in the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat and, if applicable[5], as acknowledged by the Programme in the signed "Programme acceptance to terms of eligibility for inclusion in the ICAO document 'CORSIA Eligible Emissions Units'"?	☒ YES

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[4] https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx
[5] Only applicable when the Programme submits the signed "*Emissions Unit Programme Registry Attestation*" to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

	Describe how the Registry ensures its ability to implement these provisions:
	The American Carbon Registry (ACR) Program manages its own ACR Registry Platform with Program Staff overseeing all Registry operations. The ACR registry is an online, secure, logic-based platform developed and supported by APX (www.apx.com), per a private, bilateral legal Master Services Agreement between APX and ACR, and customized for ACR's project workflow and approvals process.
	As ACR internally manages and oversees all registry functions we are able to ensure alignment with the objectives of all of the ACR's provisions and procedures as represented in the ACR Program application submitted to the ICAO Secretariat and as acknowledged in the "Programme acceptance to terms of eligibility for inclusion in the ICAO document 'CORSIA Eligible Emissions Units'" signed by ACR.
	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.*
	The ACR Terms of Use (https://americancarbonregistry.org/how-it-works/membership/acr-terms-of-use/acr-terms-of-use-july-2020-clean.pdf) specifies that the Program Registry is Administered in-house by the American Carbon Registry.
	All transactions are made publicly available on the ACR Registry. The following web link provides links to the public registry reports from ACR's website: https://americancarbonregistry.org/how-it-works/registry-reports.

	The ACR offset project public reports page on the ACR website provides downloadable, sortable reports of offset issuance by project, offset cancellation by project, offset retirement by project, as well as a buffer summary report, and an offset search by serial number. CORSIA qualification can be marked on the public offset reports within the CORISIA Qualified column, with additional details provided upon clicking the hyperlink overlayed on each offset credit batch. Individual links to each of these is also provided below.
	  i. Public issued credits report: https://acr2.apx.com/myModule/rpt/myrpt.asp?r=112
	  ii. Public project report: https://acr2.apx.com/myModule/rpt/myrpt.asp?r=111
	  iii. Public retired credits report: https://acr2.apx.com/myModule/rpt/myrpt.asp?r=206
	  iv. Public canceled credits report: https://acr2.apx.com/myModule/rpt/myrpt.asp?r=208

7.2	Will the Programme Registry ensure that a CORSIA participant's request for a registry account will not be denied solely on the basis of the country in which the requestor is headquartered or based? ☒ YES
	Describe how the Registry ensures its ability to implement these provisions:
	ACR receives new registry account applications via the registry platform. Account application reviews and approvals (or denials) are conducted by ACR management through a Know Your Customer (KYC) due diligence process that assesses the full list of an applicant's requested and researched details. An account is never denied solely based on the country in which the applicant is headquartered or based. Accounts are only approved for registered businesses / legal entities that meet ACR's KYC requirements.
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme

	Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this *Emissions Unit Programme Registry Attestation.*	
	Please see a description of ACR's KYC policy included as business confidential information on pages 18-19 of ACR's *Application Form for Emissions Units Programs,* submitted July 12, 2019.	

	Will the Programme Registry, upon request of the CORSIA participant account holder or participant's designee, designate the participant's cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle?	☒ YES
7.3	Describe how the Registry ensures its ability to implement these provisions:	
	ACR account holders manage their own transactions within their accounts. Upon initiating the cancellation of emissions units for the purpose of reconciling offsetting requirements under CORSIA, a CORSIA participant account holder will designate the reason for the cancellation and reference appropriate CORSIA compliance cycle for the record. Only offset credits that have been tagged as CORSIA Qualified in the original issuance record will have the option of choosing CORSIA compliance as the cancellation reason. ACR staff can facilitate this process with the Account Holder upon their request.	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this *Emissions Unit Programme Registry Attestation.*	
	Please see the attached example of the Transaction Request Screen.	

	a. Will the Programme Registry, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry's public website the account owner's cancellations of CORSIA Eligible Emission Units as instructed.	☒ YES
7.4	b. Will such cancellation information (row a) include all fields that are specified for this purpose in Annex 16, Volume IV[6]?	☒ YES
	Describe how the Registry ensures its ability to implement these provisions:	
	ACR confirms that within 1-3 business days upon receipt of the cancellation request on the ACR Registry Administrator dashboard, which occurs after associated invoice is paid, the cancellation record will be displayed within the ACR Cancelled Credits Public Report. Please see the attached example of a record displayed in the ACR Cancelled Credits Public Report.	
	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	

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[6] [Reference to SARPs provisions containing specific information / fields to reflect in registry]

	Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this *Emissions Unit Programme Registry Attestation.*
	Please see attached example of the ACR Public Cancellation Report record.

	Will the Programme Registry, upon request of the CORSIA participant account holder or participant's designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV[7]?	⊠ YES
7.5	Describe how the Registry ensures its ability to implement these provisions:	
	All credit reports are downloadable and printable from the registry interface. Furthermore, Account Managers have 24-hour access to their "event log" within the registry. ACR staff can facilitate the generation of reports as requested.	
	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.*	

	The ACR offset project public reports page on the ACR website provides downloadable, sortable reports of offset issuance by project, offset cancellation by project, offset retirement by project, as well as a buffer summary report, and an offset search by serial number. CORSIA qualification can be marked on the public offset reports within the CORISIA Qualified column, with additional details provided upon clicking the hyperlink overlayed on each offset credit batch. Individual links to each of these is also provided below.
	
	    i. Public issued credits report: https://acr2.apx.com/myModule/rpt/myrpt.asp?r=112
	   ii. Public project report: https://acr2.apx.com/myModule/rpt/myrpt.asp?r=111
	  iii. Public retired credits report: https://acr2.apx.com/myModule/rpt/myrpt.asp?r=206
	  iv. Public canceled credits report: https://acr2.apx.com/myModule/rpt/myrpt.asp?r=208	

7.6	a. Does the Programme Registry maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants' designees, and transaction events carried out by a user?	⊠ YES
	b. Does the Programme Registry disclose documentation of such practices (row a) upon request?	⊠ YES
	c. Does the Programme Registry utilize appropriate method(s) to authenticate the identity of each user accessing an account?	⊠ YES
	d. Does the Programme Registry grant each user access only to the information and functions that a user is entitled to?	⊠ YES
	e. Does the Programme Registry utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a	⊠ YES

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[7] [Reference to SARPs provisions containing specific information / fields to reflect in registry]

unit, update of data, etc.) is an intentional transaction event confirmed by the user?	
f. Do such security features (rows a – e) meet and undergo periodic updates in accordance with industry best practice?	☒ YES

Describe how the Registry ensures its ability to implement each provision in rows a – f:

a. The Master Service Agreement (MSA) executed between ACR and APX, and updated from time to time, includes a description of the APX Platform Security provisions with which they agree to comply including provisions for periodic audits of registry compliance with security protocols.

In the MSA, APX represents that it will follow best industry practice to secure, back up and recover all information stored by or on behalf of APX as part of the Registry Service and will maintain the systems and processes described in the detailed APX Registry Platform Security Overview.

In February 2018, APX successfully completed a Service Organization Controls (SOC) 2 Type II examination related to security, availability and processing integrity principles defined by the American Institute of Certified Public Accountants (AICPA). APX worked with MossAdams LLP, an independent certified public accounting firm, to perform an in-depth audit of the control objects and activities for APX. Service Organization Control (SOC) reports are internal control reports on the services provided by a service organization designed to provide valuable information to help users assess and address the risks associated with an outsourced service. APX also has obtained a follow-on SOC 3 report based on the same security and availability principles covered in the SOC 2 audit.

b. On request ACR coordinates with APX to provide documentation and/or demonstration of the security procedures that are implemented on the ACR registry platform.

c. ACR receives new registry account applications via the registry platform. Account application reviews and approvals (or denials) are conducted by ACR management through a Know Your Customer (KYC) due diligence process. Accounts are only approved for registered businesses / legal entities that meet ACR's KYC requirements. ACR does not approve accounts for individuals – only duly incorporated organizations that meet the KYC screening criteria. Account access via unique login ID and password is only provided to the individual approved and listed as the Account Manager. The Account Manager can choose to provide access to other individual users. Per the ACR ToU the Account Manager shall ensure that any of its owners, trustees, members, officers, directors, employees, agents appointed as Account Holder's agent ("Agents") and/or any other agents to whom it has provided access to the Registry (collectively, the "Representatives" or "Users") agree to comply with the Operative Documents & Terms of Use.

d. Upon granting access to a user, the Account Manager determines the level of access that individual should have and selects the permissions level accordingly. The permissions for any user can be revised at any time by the Account Manager.

e. For all transactions initiated on the Registry, a user is prompted by a pop-up message to confirm their action before it is recorded. Furthermore, a transfer of units between two ACR accounts requires both account so take action to confirm, and credit cancellations are not logged as final until the associated fees are paid.

f. APX commits to conducting Service Organization Controls (SOC) 2 Type II audits on a biennial basis, as defined by the American Institute of Certified Public Accountants (AICPA) and shall provide a copy of such audit report(s) to Winrock for review.

	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this *Emissions Unit Programme Registry Attestation.*	
	Please find attached the APX SOC 3 Report. ACR's policies and procedures for login designation of the Account Manager are detailed in the ACR Terms of Use Agreement	

7.7	a. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the CORSIA participant account holder or their designee?	☒ YES
	b. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme's application form?	☒ YES
	Describe how the Registry ensures its ability to implement each provision in rows a and b:	
	A. The registry maintains contact details for all Account Managers of ACR accounts and upon identifying any breach of registry data or security will be able to swiftly contact all, or a subset of ACR account holders. B. The Registry the Program are managed by the same staff so all relevant staff would be notified at the same time.	
	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.*	
	ACR Program and Registry Staff can be found here. https://americancarbonregistry.org/about-us/team	

7.8	Does the Programme Registry ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV (Part II, Chapter 4)[8,9]?	☒ YES
	Describe how the Registry ensures its ability to implement these provisions:	
	Once a cancellation record has been finalized in the Registry there is no link or field available to any account holder to further transact the serial numbers encompassed by the cancellation record. In order to initiate a cancelation of credits on ACR the account holder must indicate the reason	

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[8] Sections 4.2.2 (b)
[9] Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors.

for the cancelation from a drop-down list, which includes "CORSIA Compliance", and must then identify the CORSIA compliance period and the Aeroplane Operator on whose behalf it is being cancelled.	
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.*	
The ACR Standard (https://americancarbonregistry.org/carbon-accounting/standards-methodologies/american-carbon-registry-standard) states in section B.3: "Retirement and cancellation procedures that ensure the removal of the unit is clearly indicated, irreversible, and unambiguously designated for an intended purpose. For cancellations of units for the CORSIA, the cancellation information will specify the aeroplane operator for which the offset credits were cancelled and the calendar year for which an offsetting requirement is fulfilled through the cancellation." Please see the attached screenshot showing the cancellation functionality.	

	a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format?	☒ YES
	b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required?	☒ YES
	c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields?	☒ YES
	d. Does the Programme Registry ensure that all cancellation information on its website can be downloaded in a machine-readable format, e.g., .xlsx?	☒ YES
7.9	Describe how the Registry ensures its ability to implement each provision in rows a – d:	
	ACR provides all public data, including cancellation records, on our web-based platform where it is searchable by field and downloadable in .xlsx format. Anyone can access public reports free of charge at the click of the link, with no credentials required.	
	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.*	
	Here is the link to ACR's Cancelled Credits Report (https://acr2.apx.com/myModule/rpt/myrpt.asp?r=208)	

7.10	a. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible?	☒ YES
	b. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations consistent with the Programme's long-term	☒ YES

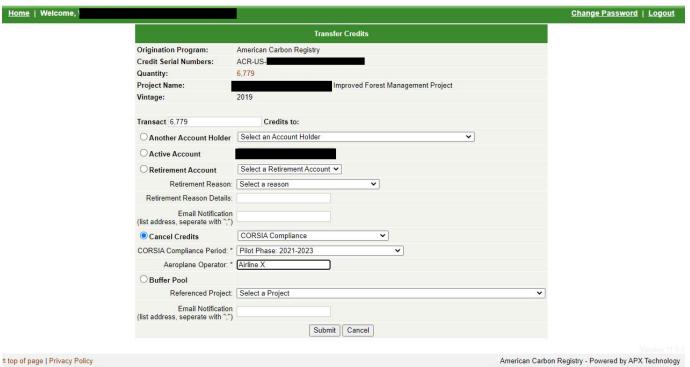|		
	planning, including plans for possible dissolution?	
	Describe how the Registry ensures its ability to implement each provision in rows a and b:	
	All data and documents associated with the issuance and any subsequent transactions, including cancellations, of all serialized emissions reductions on ACR are retained indefinitely within the online Registry platform. At no time would a registered project be deleted, and therefore records for all CORSIA Eligible Emissions Units will be retained. The ACR Cancelled Credits report is also retained indefinitely on the online Registry platform and all cancellations, once confirmed, are considered final. In the event that ACR is no longer operational, the Registry will be managed by ACR's parent organization, Winrock International ("Winrock") or a comparable, qualified organization of Winrock's election, to ensure data and documents relevant to CORSIA Eligible Emissions Units and cancellations are maintained and retained for at least three years beyond the end date of the latest compliance period in which ACR is determined to be eligible.	
	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*.	

	Historical credits data is maintained in the various Registry Public Reports:
	
	       • Projects
	
	       • Project Credits Issued
	
	       • Search Serial Numbers
	
	       • Retired Credits
	
	       • Canceled Credits
	
	       • Credit Status	

Attachment to American Carbon Registry
Emissions Unit Programme Registry Attestation

American Carbon Registry Screenshots

Transaction Request Screen

Canceled Credits Public Report

CANCELED CREDITS

Print Date: 11 of March 2021 22:08:00 GMT

Vintage	Credit Serial Numbers	Quantity of Credits	Status Effective	Project ID	Project Name	Project Type	Protocol Version	Project Site Location	Project Site State	Project Site Country	ARB Eligible	CORSIA Qualified	Sustainable Development Goal(s)	Date Issued	Account Holder	Cancellation Type	Cancellation Details
2019	ACR-US- ████	███	03/11/2021	████	████████	Forest Carbon	Version 1.0	████	ALASKA	US	No	Yes	Clean Water and Sanitation; Climate Action; Life on Land	3/18/2020 2:27:16 PM	Blue Source	CORSIA Compliance	Fly Far pilot Phase: 2021-2023

ATTACHMENT A: PROGRAMME REGISTRY ATTESTATION DISCLOSURE FORM

PART 1: INSTRUCTIONS FOR REGISTRY REPRESENTATIVE

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PART 2: PROGRAMME AND REGISTRY REPRESENTATIVE INFORMATION

1. Programme Representative Information

A. Programme Information

Programme name: American Carbon Registry

Administering Organization [1] : Environmental Resources Trust (doing business as American Carbon Registry), a wholly-owned nonprofit subsidiary of Winrock International

Official mailing address: 2101 Riverfront Drive, Little Rock, Arkansas 72202

Telephone #:   +1 (703) 302-6500

Official web address: www.americancarbonregistry.org

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

Full name and title: Mary Grady, CEO

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

E-mail address: mgrady@winrock.org   Telephone #: +1 (805) 252-1658

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

Full name and title: SAME

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

E-mail address: Click or tap here to enter text.   Telephone #: Click or tap here to enter text.

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

2. Registry Representative Information[2]

A. Registry Information

Registry / system name: American Carbon Registry (ACR)

Administering Organization: Environmental Resources Trust (doing business as American Carbon Registry), a wholly-owned nonprofit subsidiary of Winrock International

Official mailing address: 2101 Riverfront Drive, Little Rock, Arkansas 72202

Telephone #:   +1 (703) 302-6500

Official web address: https://acr2.apx.com/mymodule/mypage.asp

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

Full name and title: Mary Grady, CEO

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

E-mail address: mgrady@winrock.org   Telephone #: +1 (805) 252-1658

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

Full name and title: SAME

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

E-mail address: Click or tap here to enter text.   Telephone #: Click or tap here to enter text.

PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES

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