

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

***Application Form for Emissions Unit Programmes
seeking eligibility to supply units to
the CORSA first phase (2024 – 2026 compliance period)***

(Version 6, January 2024)

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SECTION I: ABOUT THIS ASSESSMENT

Background

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

In March 2019, the ICAO Council unanimously approved the ICAO Document *CORSA Emissions Unit Eligibility Criteria* for use by TAB in undertaking its tasks¹. TAB’s assessment of emissions units programmes is undertaken annually². ICAO Council decisions that take account of these recommendations are contained in the ICAO Document *CORSA Eligible Emissions Units*³.

ICAO invites emissions unit programmes⁴ interested to apply for the 2024 cycle of assessment by the TAB, to determine eligibility to supply CORSA-Eligible Emissions Unit for the 2024-2026 compliance period (first phase). The assessment process will involve collecting information from each programme through this programme application form and supplementary materials and requested evidence.

Through this assessment, the TAB will develop recommendations on the list of eligible emissions unit programmes (and potentially project types) for use under the CORSA first phase, which will then be considered by the ICAO Council.

This form is accompanied by, and refers to, Appendix A “*Supplementary Information for Assessment of Emissions Unit Programmes*”, containing the EUC and *Guidelines for Criteria Interpretation*. These EUC

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

² Recommendations from 2019 TAB assessment cycle: <https://www.icao.int/environmental-protection/CORSA/Pages/TAB2019.aspx>

Recommendations from 2020 TAB assessment cycle: <https://www.icao.int/environmental-protection/CORSA/Pages/TAB2020.aspx>

Recommendations from 2021 assessment cycle: <https://www.icao.int/environmental-protection/CORSA/Pages/TAB2021.aspx>

Recommendations from 2022 assessment cycle: <https://www.icao.int/environmental-protection/CORSA/Pages/TAB2022.aspx>

Recommendations from 2023 assessment cycle: <https://www.icao.int/environmental-protection/CORSA/Pages/TAB.aspx>

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

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

and Guidelines are provided to inform programmes' completion of this application form, in which they are cross-referenced **by paragraph number**.⁵

This form is also accompanied by Appendix B "*Programme Assessment Scope*", and Appendix C "*Programme Exclusions Scope*", which request all applicants to identify the programme elements⁶ they wish to submit for, or exclude from, TAB's assessment.

CORSIA Eligible Emissions Units Programmes must also complete Appendix D of this application, "*Emissions Unit Programme Registry Attestation*" in line with the instructions contained in Appendix D. Applicant organizations are strongly encouraged to submit this information by the deadline for submitting all other application materials for the current assessment cycle.

This form also requests *evidence of programme procedures or programme elements*. These evidentiary documents enable TAB to a) confirm that a given procedure or program element is *in place*, b) more fully comprehend the programme's summary responses, and c) archive the information as a reference for potential future assessments.

Programme responses to this application form will serve as the primary basis for the assessment. Such assessment may involve e.g. clarification questions, live interview(s) with TAB, and a completeness check of the application, as further requested.

Translation: The working language of the assessment process is English. Translation services are not available for this process. 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 application, and any supporting evidence or clarification provided by the applicant including information designated as "business confidential" by the applicant, will be provided to the members of the TAB to properly assess the programme and make recommendations to the ICAO Council. The application and such other evidence or clarification will be made publicly available on the ICAO CORSIA website for the public to provide comments, except for information which the applicant designates as "business confidential". Public comments received during that period, including commenter names and organizations, are published following the decision by the Council in respect of TAB's eligibility recommendations for this cycle. All comments are published as received and Programme responses to public comments are not published on the ICAO website. The applicant shall bear all expenses related to the collection of information for the preparation of the application, preparation and submission of the application to the ICAO Secretariat and provision of any subsequent clarification

⁵ For further information on how TAB interprets the EUC in light of the *Guidelines*, refer to the document Clarifications of TAB's Criteria Interpretations Contained in TAB Reports available on the ICAO TAB website:

<https://www.icao.int/environmental-protection/CORSIA/Documents/TAB/TAB2023/ClarificationsofTABsCriteriaInterpretations.pdf>

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

sought by the Secretariat and/or the members of the TAB. Under no circumstances shall ICAO be responsible for the reimbursement of such or any other expenses borne by the applicant in this regard, or any loss or damages that the applicant may incur in relation to the assessment and outcome of this process.

SECTION II: INSTRUCTIONS

Submission and contacts

A programme is invited to complete and submit the form, including accompanying evidence and with required appendices, through the ICAO CORSIA website no later than close of business on **04 March 2024**. Within seven business days of receiving this form, the Secretariat will notify the programme that its form was received.

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

Form basis and cross-references

Questions in this form are derived from the CORSIA emissions unit eligibility criteria (EUC) and any *Guidelines for Criteria Interpretation* introduced in Section I (above). To help inform the programme's completion of this form, 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 of applications 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 application's assessment.

A “complete” response involves three components: 1) a written summary response; 2) supporting evidence; and 3) programme revisions, where an applicant is considering or undertaking revisions to a programme procedure in question.

- 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, including quotes/excerpts of the relevant provisions in the programme’s procedures]

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) **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).

Application and assessment scope

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

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

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

Emissions Unit Programme Registry Attestation

In **Appendix D** “*Emissions Unit Programme Registry Attestation (version 2, January 2022)*”, the programme should provide the information relating to programme registry functionality that is referred to in the attestation and its attachment. Both the programme representative of an emissions unit programme, and the administrator or authorized representative of the registry designated by the programme, should review and attest to the accuracy of this information and their acceptance of the terms, preferably at the time of application.

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 methodologies⁷. **Such methodologies may be relevant to TAB’s assessment.** This could be the case where, e.g., the methodologies are developed directly by the programme (staff or contractors); the programme must refer to a methodology’s requirements when describing its alignment with the EUC; 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.

⁷ Note that any applicant may use different terminology. For example, a programme may refer to a “methodology” as a protocol or framework.

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, and D, as well as other information submitted by applicants will be publicly available on the ICAO CORSIA website, except for materials which the applicants designate as business confidential. The public will be invited to submit comments on the information submitted, including regarding consistency with the EUC, through the ICAO CORSIA website, for consideration by the TAB in its assessment. All comments are published as received and Programme responses to public comments are not published on the ICAO website.

SECTION III: APPLICATION FORM

PART 1: General information

A. Programme Information

Programme name: [Isometric](#)

Administering Organization⁸: [Isometric HQ Ltd](#)

Official mailing address: contact@isometric.com

Telephone #: [+44 20 3192 0250](tel:+442031920250)

Official web address: <https://isometric.com>

B. Programme Administrator Information

Full name and title: [Lukas May](#)

Employer / Company (*if not programme*): [Isometric](#)

E-mail address: lukas.may@isometric.com

Telephone *Will be provided on request*

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

Full name and title:

Employer / Company (*if not Programme*):

E-mail address:

Telephone #:

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

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

Board: [Eamon Jubbawy \(CEO\)](#), [Ryan Orbuch \(Partner, Lowercarbon Capital\)](#), [Khaled Helioui \(Partner, Plural Platform\)](#), [Clare Leckie \(Secretariat\)](#)

Leadership: [Eamon Jubbawy \(CEO\)](#), [Ola Sitarska \(Head of Engineering\)](#), [Ellie Romer-Lee \(Head of People\)](#), [Lukas May \(Head of Expansion and Policy\)](#), [Sophie Gill \(Interim Head of Science\)](#)

⁸ Name of the business, government agency, organization, or other entity that administers the Emissions Unit Programme, *if different from "Programme Name"*.

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.

Isometric's organizational structure is set out in the publicly available Isometric [Appointments Policy](#). Please note that all Policies referred to throughout the application can be manually accessed under Isometric's [Company page](#). The Appointments Policy shows the makeup of the Board as well as the Leadership, and how these interact with individual Divisions as well as the independent Science Network. The functions of each organizational unit are spelled out in more detail on our [Company page](#), with separate tabs for each Division, as well as the Leadership and the Board.

PART 2: Programme summary

Provide a summary description of your programme

Isometric (Isometric HQ Limited) is a private limited company headquartered in the UK. The Company, together with the [Science Network](#), developed the [Isometric Standard](#) ("the Standard") and the underlying [methodologies](#) ("Protocols") that are governed by the Standard.

Our program issues credits for long-duration carbon removal activities. Our core principles are transparency, scientific rigor, collaboration, and the elimination of conflicts-of-interest. Isometric credits represent scientifically rigorous confirmation that carbon removal has actually occurred. We only issue fully Verified, *ex-post* delivered credits. Buyers can transparently view all the calculations and evidence that underpins each credit on the [Isometric Registry](#). Isometric also hosts a publicly available [Science Platform](#) which allows Project Proponents to share and visualize their processes and data for feedback from the academic community.

The rules in the Isometric Standard underpin all Protocols that are certified by Isometric for use by Project Proponents. The Standard sets out the world's most stringent criteria for carbon removal activities, for example, only allowing for activities that can demonstrate 1,000 years or more of permanence.

A team of expert scientists within Isometric collaborate with Project Proponents to develop draft Protocols that meet the Standard's requirements. These drafts then undergo a formal review by the Science Network, an independent group of over 200 climate scientists. These scientists provide peer review style feedback, which is then incorporated into the final draft that is issued for a final public consultation. Only after reviewing those comments, and making further changes as relevant, can the Protocol be finalized and used for issuing credits against specific Projects.

Isometric's fee structure is transparent, and designed to minimize conflicts of interest, with fees charged to buyers (instead of Project Proponents) and de-linked from the actual price of the carbon removal activity as well as the total number of credits issued. We believe this is essential to avoid a situation in which our program is financially incentivized to provide more credits than can be justified by the data and the science.

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*⁹ 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*)

We confirm that our detailed methodologies (“Protocols”), which are publicly disclosed and available for use, cover both qualification and quantification requirements, in extensive detail and with a high degree of scientific rigor. They can be accessed via the [Isometric Science Platform](#).

We have published, including a formal public consultation, the following Protocols:

- [Biomass Geological Storage](#)
- [Bio-oil Geological Storage](#)
- [Direct Air Capture](#)
- [Enhanced Weathering in Agriculture](#)

We have issued a private consultation for a Protocol related to Ocean Alkalinity Enhancement, following which it is expected to enter public consultation in March 2024.

⁹ 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*”.

Summarize the programme’s process for developing further methodologies and protocols, including the timing and process for revision of existing methodologies: (*Paragraph 2.1*)

In summary, Protocols are initially developed by Isometric’s team of experienced scientists, drawing on expertise from academia as well as industry participants. When an initial draft is ready, the Protocol is formally reviewed by members of Isometric’s [Science Network](#), following which it undergoes a public consultation. The same process is in place for any material changes to existing Protocols, which are reviewed at least every 2 years. The process is set out in section [2 \(“Protocol Requirements”\)](#) of the Isometric Standard.

A more detailed step-by-step explanation of the process is set out below:

1. Protocol Development

- a) A prioritization decision is made internally to draft a Protocol to cover a certain carbon removal pathway.
- b) In developing the Protocol, Isometric uses a modular approach. This means where relevant, Isometric will re-use existing subsections of Protocols (“[Modules](#)”) we have already developed. For example, as alluded to above, Isometric developed two Protocols to cover two distinct methods of biomass carbon removal and storage (BiCRS) - one creating and storing bio-oil, and the other storing biomass. Although the feedstocks are different, there is sufficient overlap in other aspects of the process that they share specific Modules — for example embodied emissions accounting, transportation emissions, and energy use accounting. This ensures a consistent standard of Verification across different carbon removal activities.
- c) Protocol development is led by members of the Isometric Science Team with relevant expertise in the carbon removal pathway. Where required, Isometric will also engage consultants to provide specific expertise to certain elements of a Protocol.

2. Protocol Certification

- a) When a first draft of the Protocol is ready, it will be sent to the Isometric [Science Network](#) for peer review and feedback. This will generally involve 5-10 sector experts reviewing the Protocol for up to 10 hours each and providing comments and feedback. The Science Network consists of over 200 scientific experts in carbon removal across a range of disciplines.
- b) These comments are then incorporated into a final draft Protocol, which is then put forward for public consultation. This is published on the website and Isometric also conducts marketing activities (e.g. posting through social media channels) to ensure visibility and encourage comment and input. Protocols are open for public comment for a minimum of 30 days as per section [2.2 \(“Consultation Requirements”\)](#) of the Isometric Standard.
- c) After this period is completed, and all material comments have been addressed, the Protocol is certified, and uploaded onto the [Isometric Science Platform](#) as a certified Protocol that can be used for the purposes of issuing credits on the Isometric Registry. A summary of feedback received and the changes made as a result is also published for transparency purposes.

If there are any material modifications proposed for a Protocol, these alterations must undergo the complete Protocol certification process (including consultation) as outlined in above. As per section [2.4 \(“Updates to Protocols”\)](#) of the Isometric Standard, each Protocol is reviewed at the soonest of:

- after 2 years have passed since the original certification;
- whenever the number of credits issued under a Protocol passes the following milestones: 100,000 credits issued; 500,000 credits issued; 1,000,000 credits issued; 5,000,000 credits issued;
- If recommended by Isometric’s in-house scientific experts, or the Science Network, due to any material changes in scientific research, technology, or regulatory frameworks.

In addition to this, each individual Module, of which all Protocols are composed, is reviewed at least annually. Furthermore, any material changes in the science or regulatory framework relevant to a given Protocol will trigger an ad hoc review within at most 6 months of such a change having been identified.

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

The process set out above for Protocol development is publicly available in the Isometric Standard, particularly in sections [2 \(“Protocol Requirements”\)](#), [2.1 \(“Protocol Certification Process”\)](#), and [2.4 \(“Updates to Protocols”\)](#).

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*)

The [Isometric Standard](#) allows for Project-based activities for highly durable forms of carbon removal. This covers pathways including Biomass Carbon Removal and Storage (BiCRS), Direct Air Capture (DAC) and Enhanced Weathering (EW). While the Isometric Standard is the overarching set of rules and principles for the program of activities, Protocols are implemented through Project-level activities.

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

Offset activities must involve net removal of atmospheric CO₂. Notably, Isometric requires a minimum of 1,000 years storage. Emissions reductions / avoidance are not permitted for crediting, nor are point source fossil fuel emission capture and storage.

As per section [1.2.2 \(“Geographic Scope”\)](#) of the Isometric Standard, Isometric accepts Projects from any geographical location where those Project Proponents are able to meet the requirements of the Standard and the relevant Protocol.

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*)

For the level of activities allowed, see section [1.2 \(“Scope”\)](#) of the Isometric Standard.

The eligibility criteria are specified in sections [1.2.1 \(“Project Type”\)](#), [1.2.3 \(“Greenhouse Gas \(GHG\) Eligibility”\)](#), [1.2.4 \(“Notable Exclusions”\)](#), and [3.3 \(“Eligibility”\)](#) of the Isometric Standard.

Question 3.3. Offset credit issuance and retirement procedures

| | |
|---|---|
| Are procedures in place defining how offset credits are... (<i>Paragraph 2.3</i>) | |
| a) issued? | <input checked="" type="checkbox"/> YES |
| b) retired / cancelled? | <input checked="" type="checkbox"/> YES |
| c) subject to discounting (<i>if any</i>)? | <input checked="" type="checkbox"/> YES |

| | |
|--|---|
| Are procedures in place defining... (<i>Paragraph 2.3</i>) | |
| d) the length of crediting period(s)? | <input checked="" type="checkbox"/> YES |
| e) whether crediting periods are renewable? | <input checked="" type="checkbox"/> 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) The procedure defining how credits are issued is set out specifically in section [5.2 \(“Issuance Process”\)](#) of the Isometric Standard.
- b) Procedures around transfer, retirement and cancellation are set out in sections [5.1 \(“Credit Attributes”\)](#), [5.3 \(“Transfer and Delivery Rules and Ownership History”\)](#), [5.4 \(“Retirement Rules”\)](#), [5.5 \(“Retirement Certificates”\)](#) and [5.6.1 \(“Reversals”\)](#) of the Isometric Standard.
- c) According to section [2.5.7 \(“Uncertainty in Removals”\)](#) of the Isometric Standard, Project Proponents must provide information that may result in an uncertainty discount on the quantified amount of carbon removal, as explained in section [8.1 \(“Worked examples”\)](#) of the Isometric Standard.
- d) As per section [3.4 \(“Project Crediting”\)](#) of the Isometric Standard, the maximum crediting period is 5 years, unless otherwise specified by the relevant Protocol. Project Proponents are eligible to issue credits for the duration of the crediting period specified in the Project Proponent’s Project Design Document (from herein referred to as “PDD”).
- e) If a Project Proponent wishes to renew the crediting period of a Project, an updated PDD must be provided and the Project must be Re-validated according to section [3.4 \(“Project Crediting”\)](#) of the Isometric Standard. As per section [2.5.2 \(“Baselines”\)](#) of the Isometric Standard, Project Proponents must also review baselines whenever a crediting period extension is sought, unless otherwise stated in the applicable Protocol.

Question 3.4 Identification and Tracking

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

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

Isometric administers and operates a proprietary electronic registry the Isometric Registry,, which is a publicly accessible web application. It can be accessed directly via <https://registry.isometric.com>.

| | |
|---|---|
| Does the programme have procedures in place to ensure that the programme registry or registries...: | |
| a) have the capability to transparently identify emissions units that are deemed ICAO-eligible, in all account types ? (<i>Paragraph 2.4.3</i>) | <input checked="" type="checkbox"/> YES |
| b) identify, and facilitate tracking and transfer of, unit ownership/holding from issuance to cancellation/retirement? (<i>Paragraphs 2.4 (a) and (d) and 2.4.4</i>) | <input checked="" type="checkbox"/> YES |
| c) identify unit status, including retirement / cancellation, and issuance status? (<i>Paragraph 2.4.4</i>) | <input checked="" type="checkbox"/> YES |
| d) assign unique serial numbers to issued units? (<i>Paragraphs 2.4 (b) and 2.4.5</i>) | <input checked="" type="checkbox"/> 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? (<i>Paragraph 2.4.5</i>) | <input checked="" type="checkbox"/> YES |
| f) are secure (i.e. that robust security provisions are in place)? (<i>Paragraph 2.4 (c)</i>) | <input checked="" type="checkbox"/> 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) We confirm that we have included a tag in our system that enables credits to be classified as CORSIA-eligible. This tag will be toggled on for credit types confirmed to meet the eligibility requirements. Within our back-end system, we map which Projects fall within the approved emissions units criteria, which will then translate on the front-end to an ICAO-label attached to the qualifying credits, which will be transparently identified on the Isometric Registry.
- b) Section [5 \("Crediting"\)](#) of the Isometric Standard sets out rules which ensure tracking of the full life-cycle of each credit on the Isometric Registry, including issuance, delivery, transfer, and retirement.
- c) Section [5.1 \("Credit Attributes"\)](#) of the Isometric Standard confirms that every credit on the Isometric Registry must be accompanied by information on its unit status. This status is set to "issued" when a credit was first issued, and becomes "retired" upon retirement. The system we have built in the back-end ensures this is tracked in real-time and reflected in the front-end on the [Isometric Registry](#).
- d) As alluded to above, all credits on the Isometric Registry are issued with a permanent, unique serial number, with a full, public, immutable data provenance, as set out in section [5.1 \("Credit Attributes"\)](#) of the Isometric Standard. As a default, the Isometric Registry always displays credits in "batches" (groups). For example: ISO-

1-VAULT-USA-01P4-2023-1395450-1401153 represents the issuing of credit numbers 1395450 up to 1401153 issued from Vaulted Deep's Great Plains Project.

- e) Section [5.1 \("Credit Attributes"\)](#) of the Isometric Standard defines a set of metadata which must be associated with each unit on the [Isometric Registry](#), and visible to users who want to click through to view it. This metadata includes the issuance date and therefore each unit's vintage. Each unit can be traced back to an individual removal and removal type, allowing for sectoral classification. Information on the underlying Project Proponent includes the country or countries in which carbon removal activities have taken place, as well as the Project registration date.
- f) Isometric follows best-in-class security provisions, subject to a periodic (minimum annually) audit of compliance. The operational policies and processes followed by Isometric are informed by the CIS Critical Security Controls (CIS Controls) list. Examples of implemented technical measures include remote Mobile Device Management (MDM) for corporate devices, enforcing Multi-Factor Authentication (MFA) for core services, management of passwords using a password manager, and regular backups to ensure data integrity and availability.

Isometric's in-house technology team follows strict secure Software Development Lifecycle (SDLC) practices. This includes automated scanning of dependencies for Common Vulnerabilities and Exposures (CVEs), static analysis tools for immediate detection of security issues, continuous integration and deployment with a comprehensive automated tests suite, and automated patching of dependencies (99% within 1 working day of release). Every code change goes through a peer review process.

Security of credit management on the Isometric Registry is assured through individually identifiable user accounts, created and managed following industry best practices. Isometric's authentication system leverages industry-leading, secure technologies such as Google Cloud Identity Platform, JSON Web Tokens (JWTs) RFC 7519 standard, 4096 bit RSA signatures, Single Sign-On (SSO) and passwordless authentication. Every data access or modification attempt in the Isometric Registry goes through a centralized authorization system which maintains a complete audit trail of any successful or attempted action in the system, for example pertaining to issuance of credits or accessing confidential information.

If the programme registry has the capability to directly transfer units to/from any other registries that are not operated by the programme, list any/all other registries to which the programme's registry(ies) are linked: (*Paragraph 2.4 (e)*)

Isometric does not currently transfer credits to/from any other registry not operated by the program, although it has the technical capability of doing so through a proprietary API.

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

The Isometric Registry exposes multiple external-facing Application Programming Interfaces (APIs) which conform to the [OpenAPI Specification \(OAS\) v3.1.0](#) standard. They make it possible to build robust software integrations with third-parties (including other registries, Project Proponents, and buyers), transmitting data automatically instead of relying on error-prone manual data entry.

Adherence to the OAS v3.1.0 standard ensures clear and consistent documentation, and facilitates integration for third-parties. It also enables automated tooling support for tasks such as generating client libraries and API documentation, streamlining development and reducing the likelihood of data errors. OAS also facilitates

interoperability between systems and programming languages, broadening the ecosystem of applications that can interact with the Isometric Registry APIs.

Internally, Isometric Registry leverages data exchange technologies including [Pydantic](#) and [GraphQL](#). Pydantic ensures that data structures are properly validated and serialized, reducing the risk of data corruption or inconsistency. GraphQL provides a robust querying mechanism that allows precise control over data retrieval, minimizing the chance of fetching incorrect or incomplete data. Additionally, the use of code generation and static code analysis tools like [Pyright](#) and [TypeScript](#) help identify and prevent potential data integrity issues at compile time, ensuring that the system adheres to strict data integrity rules.

| | |
|---|---|
| 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? <i>(Paragraph 2.4.6)</i> | <input checked="" type="checkbox"/> YES |
| b) ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated? <i>(Paragraph 2.4.6)</i> | <input checked="" type="checkbox"/> YES |

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

- a) Isometric has a [Conflicts of Interest Policy](#) published on its website. This prevents program staff — including those administering the Isometric Registry — from having financial, commercial or fiduciary conflicts of interest in the governance and provision of Registry services. During the onboarding process and refreshed on an annual basis (or whenever a fresh conflict arises), a Conflict of Interest Declaration must be completed by all staff.
- b) Where a conflict is determined to exist through the mandatory declaration process, Isometric implements appropriate measures to resolve or mitigate that conflict as set out in the [Isometric Conflicts of Interest Policy](#). These measures may include recusal from relevant decision-making processes, disqualification from specific Projects, or other actions as deemed necessary and are mandatory for all staff, including those administering the Isometric Registry.

| | |
|---|---|
| Are provisions in place... | |
| a) ensuring the screening of requests for registry accounts? <i>(Paragraph 2.4.7)</i> | <input checked="" type="checkbox"/> YES |
| b) restricting the programme registry (or registries) accounts to registered businesses and individuals? <i>(Paragraph 2.4.7)</i> | <input checked="" type="checkbox"/> YES |
| c) ensuring the periodic audit or evaluation of registry compliance with security provisions? <i>(Paragraph 2.4.8)</i> | <input checked="" type="checkbox"/> YES |

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

- a) Buyers and Project Proponents seeking to use the [Isometric Registry](#) must first undergo a series of standard KYC checks as defined in Isometric’s [KYC Policy](#).

- b) Accounts will only be issued to businesses who have passed our KYC procedures and have therefore become registered with an account. To summarize, the Policy requires collection of the following information on clients:
 1. Company name (full legal name)
 2. Company registered address
 3. Company number
 4. Industry sector

With this information, Isometric will:

- Check that Account Holders are not based in FATF high-risk jurisdictions, named on government sponsored watchlists or international (UN) sanctions lists. If any of these triggers are met, an account cannot be opened (or if such a trigger is identified for an existing account, an account closure process will be initiated)
 - Build an understanding of the nature and legitimacy of Account Holders’ businesses
 - Maintain KYC records for a minimum of five years
 - Maintain records of all transactions
 - Monitor transactions for unusual or suspicious activity
- c) Isometric conducts a periodic (minimum annually) audit of compliance with best-in-class security provisions. The operational policies and processes followed by Isometric are informed by the CIS Critical Security Controls (CIS Controls) list.

External security audit providers include:

- a. Operations and technology: Cyber Essentials certification program (assessed by The IASME Consortium Ltd)
- b. Product and infrastructure security penetration tests (performed by Cacilian, A Prescient Security Management Company)

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) | <input checked="" type="checkbox"/> YES |
| b) the underlying property aspects of a unit? (Paragraph 2.5) | <input checked="" type="checkbox"/> 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) All credits on the [Isometric Registry](#) are issued with a permanent, unique serial number, with a full, public, immutable data provenance, as set out in section [5.1 \(“Credit Attributes”\)](#) of the Isometric Standard. This provenance is publicly visible on the IsometricRegistry, allowing any credit user to trace the origin and history of the credit including information on its issuing date, issuing Project, issuing Project Proponent, the specific removal for which the credit was issued, any previous transfers or transactions, retirement status, and retirement beneficiary. Information on the underlying removal activity that underpins any given credit is publicly available on the [Isometric Science Platform](#), including a process overview, as well as the full life-cycle assessment calculation data. This ensures a completely transparent chain of custody from removal to credit issuance to credit retirement.

- b) When credits are issued to the Project Proponent of a Validated and Verified carbon removal activity, a full history of ownership is tracked and displayed publicly on the [Isometric Registry](#). The property aspects of the credit are set out in section [5.1 \(“Credit Attributes”\)](#) of the Isometric Standard and ensure that each credit on the Isometric Registry has a publicly available history of ownership, the date of first issuance, who it was first issued to, if and when it was retired, by whom, and where relevant, on behalf of whom. When the owner of a credit chooses to retire the credit, this results in issuance of a retirement certificate to said owner, according to sections [5.4 \(“Retirement Rules”\)](#) and [5.5 \(“Retirement Certificates”\)](#).

Question 3.6 Validation and verification procedures

| Are standards, requirements, and procedures in place for... (<i>Paragraph 2.6</i>) | |
|--|---|
| a) the validation of activities? | <input checked="" type="checkbox"/> YES |
| b) the verification of emissions reductions? | <input type="checkbox"/> YES |
| c) the accreditation of validators? | <input checked="" type="checkbox"/> YES |
| d) the accreditation of verifiers? | <input checked="" type="checkbox"/> YES |

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

- a) We have standards, requirements, and procedures in place, as set out in the Isometric Standard. The procedure for Validation and Verification of carbon removal activities is as follows:
- **Protocol development and certification:** Isometric’s in-house science team creates pathway-specific Protocols. After a Protocol undergoes private and public consultation, a Project Proponent’s carbon removal activities can be Verified against that Protocol. This is explained in detail in section [2 \(“Protocol Requirements”\)](#) of the Isometric Standard.
 - **Preparation:** Project Proponents must create a PDD. Details of this are set out in the documentation requirements in section [3.2 \(“Documentation”\)](#) of the Isometric Standard.
 - **Initial Project Validation:** As outlined in section [4 \(“Validation and Verification Requirements”\)](#), and particularly section [4.2 \(“Validation and Verification Process”\)](#) of the Isometric Standard, all Project Proponents must undergo initial Project Validation, carried out by an independent third-party assessor (“VVB”), to assess conformity with the Isometric Standard and with the applied Protocol. The VVB uses the PDD and existing information gathered, as well as additional information which may be collected under an evidence gathering plan, in order to assess conformity. Upon completing this process, the VVB will submit a Validation Report and Validation Opinion to Isometric for final review.
 - **Initial Project Verification:** Following Project Validation, Project Proponents may submit claimed removals to Isometric, including associated removal calculations and monitoring data via the Science Platform. Isometric will appoint a VVB to conduct Verification, following the process described in section [4 \(“Validation and Verification Requirements”\)](#) of the Isometric Standard. Isometric appoints and pays the VVB, rather than the Project Proponent, to minimize the conflict of interest of a Project Proponent choosing its own Auditor. The VVB must follow these requirements and the requirements of the selected Protocol, and will issue a Verification Report and Verification Opinion to Isometric for final review upon

completion of the process. The first Verification for a Project may take place at the same time as Project Validation, or subsequently. Unless otherwise specified in the relevant Protocol, a site visit is required for Validation and the first Verification of a Project. Verification may then take place at least annually, but generally more frequently, according to the requirements of the relevant Protocol. Once Isometric has accepted a Verification Report, the corresponding carbon removals will be deemed Verified, and eligible for the issuance of credits.

- b) This is not applicable because Isometric only credits carbon removals and not emissions reductions, as set out in section [1.2.4 \(“Notable Exclusions”\)](#) of the Isometric Standard. See the answer to (a) for the description of the standards, requirements and procedures in relation to Verification of removal activities.
- c) As per the [Isometric VVB Policy](#) and section [4 \(“Validation and Verification Requirements”\)](#) of the Isometric Standard, VVBs conducting third-party Validation and Verification services must be approved by Isometric. The minimum expectation for the accreditation and qualification of VVBs is set out in the Isometric Standard, relevant extract below:
 - Accreditation from an International Accreditation Forum member against ISO 14065 or other relevant ISO standard, including, but not limited to ISO 14034, ISO 17020, ISO 17029; or
 - Accreditation from a relevant governmental or intergovernmental regulatory body.

The accreditation must remain valid throughout the Validation and Verification process, as well as during the submission of the final Audit Report. Isometric will conduct regular checks on the status of accreditation of approved VVBs.

Before any VVB is approved by Isometric, they must submit a VVB application form (uploaded directly as part of this application for confidentiality reasons), in which they must evidence their experience in greenhouse gas accounting and indicate their sectoral experience in a list based on IAF Mandatory Document 14. As part of the approval process, VVBs must also submit their certificate of accreditation.

- d) See response to c) which sets out the necessary accreditation for Verifiers (accredited VVBs perform both Validation and Verification).

Question 3.7 Programme governance

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

Provide evidence that this information is available to the public:
 As set out earlier, our governance, organizational structure, and the functions of different business units are set out on our [Company page](#) on the website as well as in the Isometric [Appointments Policy](#).

Isometric has a publicly available [Appointments Policy](#), which describes how appointments are made to Leadership, committees, and other groups (e.g. our Science Network).

Other key decisions are also publicly disclosed, including:

- New staff hires and their roles and responsibilities are updated on isometric.com/company
- Decisions to issue credits are made publicly available through the [Isometric Registry](#)
- Any new Protocols, or changes to existing Protocols, are put out for public consultation and a summary of the feedback received and decisions taken as a result are published on the website

| | |
|---|---|
| Can the programme demonstrate that it has... (<i>Paragraph 2.7.2</i>) | |
| a) been continuously governed for at least the last two years? | <input checked="" type="checkbox"/> YES |
| b) been continuously operational for at least the last two years? | <input checked="" type="checkbox"/> YES |
| c) a plan for the long-term administration of multi-decadal programme elements? | <input checked="" type="checkbox"/> YES |
| d) a plan for possible responses to the dissolution of the programme in its current form? | <input checked="" type="checkbox"/> YES |

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

- a) We confirm that Isometric has been continuously governed from its incorporation in January 2022 to the present day (over two years). A detailed [filing history](#) can be accessed on the UK Companies House website, including the Certificate of Incorporation and Articles of Association that were published on 5 January 2022.
- b) We confirm that Isometric has been continuously operational since January 2022 to the present (i.e. over two years). After completing company incorporation, the main operational events during that time period have been as follows:

H1 2022:

- Raised \$25m in seed funding from industry leading venture capital firms.
- Team growth to 8 members including Heads of People, Engineering and Science.
- Partnership talks conducted with major buyers, carbon removal Project Proponents, and non-profit institutions.

H2 2022:

- Hosted conference in San Francisco in November 2022 for 70 leading academics and policymakers in carbon removal, entitled: *Workshop to Catalyze Collaborative and Cross-Pathway Measurement, Reporting, and Verification for Carbon Removal*.
- Live product demo held at conference.
- Further team expansion to 16 staff by end of 2022.

H1 2023:

- Further expansion of science team to a total of 13 scientists: working on Protocols.
- Isometric Science Platform publicly launched, resulting in over 150 scientists joining the Science Network.

H2 2023:

- Conducted public consultations on 3 Protocols.
- Passed milestone of over 1,000 credits issued on the Isometric Registry.

Q1 2024:

- 2 additional Protocols released for public consultation.
- c) Beyond the crediting period, Project Proponents must commit to ongoing monitoring requirements, as set out in section [2.5.8.2 \(“Monitoring”\)](#) of the Isometric Standard, that can extend into multi-decadal elements. Isometric plans to manage such elements through a combination of:
- Effective financial management and governance:
 - The amount of funding raised for Isometric (\$25M) was designed to provide strong financial foundations ensuring long-term durability of the company and the ability to implement long-term (i.e. multi-decadal) plans.
 - The revenue model is structured to cover Isometric’s ongoing costs, ensuring a sustainable footing on which to continue operations in the long-term.
 - Contractual commitments from Project Proponents that legally bind them (and successors) to compliance with any long-term (e.g. multi-decadal) elements in the relevant Protocol.
- d) Isometric has developed a Wind Down Policy setting out the plan for possible responses to the dissolution of the programme in its current form. This Wind Down Policy is considered business confidential, so we have shared this separately as an attachment to our application.

| | |
|---|---|
| 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? (<i>Paragraph 2.7.3</i>) | <input checked="" type="checkbox"/> YES |
| b) ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated? (<i>Paragraph 2.7.3</i>) | <input checked="" type="checkbox"/> YES |

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

- a) Isometric has a [Conflicts of Interest Policy](#) published on its website. This prevents program staff, Board members, and management from having financial, commercial or fiduciary conflicts of interest in the governance and provision of program services. For example, if one of our in-house scientists has a family member at a Project Proponent with whom we work, then they will need to declare this and a mitigation plan will be put in place (e.g. that individual may not be permitted to be involved in the Verification and crediting process in relation to the Project Proponent). During the onboarding process and refreshed on an annual basis (or whenever a fresh conflict arises), a Conflict of Interest Declaration must be completed by all staff, Board members, and contractors. The blank template Declaration can be provided upon request.
- b) Where a conflict is determined to exist through the mandatory declaration process, Isometric implements appropriate measures to resolve or mitigate that conflict as set out in the [Isometric Conflicts of Interest Policy](#). These measures may include recusal from relevant decision-making processes, disqualification from specific Projects, or other actions as deemed necessary and are mandatory for all staff, including those administering the Isometric Registry.

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

Provide evidence of such coverage:

Isometric has an up-to-date professional liability insurance policy exceeding the amount required by Paragraph. 2.7.4. A copy of that insurance policy was shared as a separate attachment to this application and is considered business confidential.

Question 3.8 Transparency and public participation provisions

| | |
|--|---|
| Does the programme publicly disclose... (<i>Paragraph 2.8</i>) | |
| a) what information is captured and made available to different stakeholders? | <input checked="" type="checkbox"/> YES |
| b) its local stakeholder consultation requirements (if applicable)? | <input checked="" type="checkbox"/> YES |
| c) its public comments provisions and requirements, and how they are considered (if applicable)? | <input checked="" type="checkbox"/> YES |

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

a) We publicly disclose a range of relevant information. This includes:

- Project documentation, such as PDDs and VVB documentation on each Project’s profile on the [Isometric Registry](#). As set out in section [3.2 \(“Documentation”\)](#) of the Isometric Standard, the PDD includes but is not limited to a non-technical summary, detailed information on the mitigation activity, including its location and Project Proponent(s), a description of the technology or practices applied, and the environmental and social impacts.
- Detailed calculation data for each credit on the Isometric Registry, to see an example click [here](#). This includes the data captured in relation to the carbon removal activity as well as all associated emissions (e.g. transportation). Supporting evidence (e.g. bills of lading) are also hosted on the Isometric Registry, but where these contain confidential business information they are available only to Isometric, the relevant VVB, the Project Proponent, and the buyer of the credit (as well as government bodies, regulators and accreditation bodies, on request).

b) The Isometric Standard sets out our requirements for local stakeholder consultations in section [3.5 \(“Stakeholder Input Process”\)](#) of the Isometric Standard. As specified in more detail in that section, all Project Proponents are required to conduct thorough public consultation. This is to ensure that the interests of local stakeholders are incorporated into the design of any carbon removal activity. The consultation must be designed to be iterative, accessible, transparent, free from external manipulation, systematically documented, and contain a mechanism for grievances. The results of such stakeholder engagement will be included in PDDs, which in turn are subject to Validation and Verification. The key elements of the process are set out below.

- Where necessary for effective consultation with local stakeholders, documentation and correspondence should be available in the local language;
 - The Project Proponent must inform all relevant stakeholders about its proposed and current activities;
 - There must be a first consultation meeting prior to Project Development, with stakeholder invitations to be issued with a minimum notice of 14 days before;
 - Stakeholders and rights-holders should be invited to consultation meetings via methods including but not limited to the post, email, or notices in newspapers and public places;
 - Consultation meetings should be scheduled to maximize attendance, taking note of cultural or religious holidays and heritage;
 - The intention of each consultation meeting should be communicated to all stakeholders prior to the meeting;
 - All stakeholder or Project Proponent conflict of interests should be declared;
 - A mechanism for stakeholders to voice and address grievances must be implemented and any grievances must be resolved or escalated no later than 60 days after receipt.
- c) Public comments provisions are outlined under section [2.2 \(“Consultation Requirements”\)](#) of the Isometric Standard, as well as in section [3.5 \(“Stakeholder Input Process”\)](#) for Project-level consultations. The comments received through these procedures are considered in the development of the Isometric Standard and underlying Protocols. Further information is set out below:
- **Isometric Standard:** We conduct public consultations on material changes to the Isometric Standard. Any resulting final changes will be published in an updated version of the Standard alongside a clear explanation of the stakeholder input received, and how this informed the final changes that were made. This process is set out in section [1.3 \(“Versioning”\)](#) of the Isometric Standard.
 - **Protocols:** As part of Protocol development, we seek scientific input on draft Protocols and Modules from an independent Science Network of over 200 scientists. All material changes to Protocols and Modules are also published on Isometric’s [Science Platform](#) for a 30-day public consultation. After a Protocol has undergone the full consultation process and is published, Isometric shares a consolidated document summarizing the feedback received. An example for this is the [Biomass Geological Storage Protocol](#), for which a public consultation took place between 22 November and 22 December 2023, following which a [Public Consultation Summary](#) was published on the Isometric Science Platform. This process is set out in sections [2.1 \(“Protocol Certification Process”\)](#) and [2.2 \(“Consultation Requirements”\)](#) of the Isometric Standard.

| | |
|---|---|
| Does the programme conduct public comment periods relating to... (<i>Paragraph 2.8</i>) | |
| a) methodologies, protocols, or frameworks under development? | <input checked="" type="checkbox"/> YES |
| b) activities seeking registration or approval? | <input checked="" type="checkbox"/> YES |

| | |
|--|---|
| c) operational activities (e.g., ongoing stakeholder feedback) | <input checked="" type="checkbox"/> YES |
| d) additions or revisions to programme procedures or rulesets? | <input checked="" type="checkbox"/> YES |

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

- a) As set out in section [2.2 \(“Consultation Requirements”\)](#) of the Isometric Standard, draft Protocols are put to the independent Science Network for review and comment, followed by a public comment period of at least 30 days. Following incorporation as appropriate of feedback from the public consultation, the completed Protocol will be published on the Isometric website. Results from the public consultation are summarized and also published.
- b) We confirm that activities seeking registration or approval require public comment periods as per section [3.5 \(“Stakeholder Input Process”\)](#) of the Isometric Standard. This is to ensure that the interests of local stakeholders are incorporated into the design of any carbon removal activity. The consultation must be designed to be iterative, accessible, transparent, free from external manipulation, systematically documented, and contain a mechanism for grievances. The key elements of the process are:
- The Project Proponent must inform all relevant stakeholders about its proposed and current activities.
 - There must be a first consultation meeting prior to Project Development, with stakeholder invitations to be issued with a minimum notice of 14 days before.
 - Stakeholders and rights-holders should be invited to consultation meetings via methods including but not limited to the post, email, or notices in newspapers and public places.
 - Consultation meetings should be scheduled to maximize attendance, taking note of cultural or religious holidays and heritage.
 - The intention of each consultation meeting should be communicated to all stakeholders prior to the meeting.
 - A summary of consultation meetings should be made available to all stakeholders no later than a month after the meeting.
 - All stakeholder or Project Proponent conflicts-of-interests should be declared.
 - A mechanism for stakeholders to voice and address grievances must be implemented and any grievances must be resolved or escalated no later than 60 days after receipt.
 - All correspondence, meeting invitations, and meeting summaries must be saved and either published on the Project Proponent’s website or made available upon reasonable request.
- c) We confirm that we have provided for public comment in relation to operational activities. Comments related to operational activities of Isometric and requests for additional information can be submitted through contact details provided on our website. Our standard process is to respond to all requests within 3-5 working days. Additionally, Isometric has published a [Grievance Policy](#), providing a process for the public to raise complaints in relation to our operational activities. At the Project level, section [3.5 \(“Stakeholder Input Process”\)](#) of the Isometric Standard sets out rules for Project Proponents to ensure they also seek continuous feedback. This includes requirements for Project Proponents to conduct meetings and correspondence throughout the Project’s lifecycle. Project Proponents must also make their contact information publicly available to all stakeholders, and systematically document stakeholder interactions.
- d) We confirm that public comment periods are required for additions or revisions to the Isometric Standard and any underlying Protocols. The procedures for this as relating to the Standard are set out in section [1.3 \(“Versioning”\)](#) of the Isometric Standard, and in section [2 \(“Protocol Requirements”\)](#) as it relates to the underlying Protocols.

Question 3.9 Safeguards system

| | |
|--|---|
| Are safeguards in place to address... (<i>Paragraph 2.9</i>) | |
| a) environmental risks? | <input checked="" type="checkbox"/> YES |
| b) social risks? | <input checked="" type="checkbox"/> YES |

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

- a) Sections [3.6 \(“Regulatory Requirements”\)](#) and [3.7 \(“Environmental and Social Impacts”\)](#) of the Isometric Standard set out the safeguards in place to address environmental risks. Project Proponents of carbon removal activities must clearly state in their PDD the approaches they use to ensure compliance with regulations (including environmental) in all jurisdictions to which the Project is accountable, meeting all local, regional and national and international regulations and laws and, where relevant, international conventions and standards. Project Proponents are also specifically required to consider the environmental impacts which could potentially arise as a result of their activities, both within and beyond their boundary, and at minimum must demonstrate that they will do no net environmental harm by demonstrating a mitigation plan for each environmental and social risk identified. Section [3.7.1 \(“Environmental Impacts”\)](#) of the Isometric Standard explains the ways in which Project Proponents must demonstrate the absence of net harm by completing a range of assessments: environmental assessments in line with local regulations, ongoing monitoring, and a closure plan. These assessments must be performed by an independent third-party and are required to include aspects drawn from the ICVCM’s Core Carbon Principles.
- b) [Section 3.7.2 \(“Social Impacts”\)](#) of the Isometric Standard sets out the safeguards in place to address social risks. The absence of social harm should be demonstrated through a social impact assessment or equivalent, which must be conducted by a third party if impacts are considered significant and/or if required by the host jurisdiction. The assessments on social impacts must consider a variety of social risks, outlined in the same section and including labor rights and working conditions, land acquisition and involuntary resettlement, impacts on indigenous people and local communities (“IPLCs”), human rights, and stakeholder engagement.

Question 3.10 Sustainable development criteria

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|--|---|
| Does the programme use sustainable development criteria? (<i>Paragraph 2.10</i>) | <input checked="" type="checkbox"/> YES |
| Does the programme have provisions for monitoring, reporting and verification in accordance with these criteria? (<i>Paragraph 2.10</i>) | <input checked="" type="checkbox"/> YES |

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

- a) In accordance with section [3.7.3 \(“Sustainable Development Impacts”\)](#) of the Isometric Standard, Project Proponents must demonstrate in their PDD, where relevant and feasible, how their carbon removal activities are consistent with the United Nations Sustainable Development Goals.

- b) If applicable, a qualitative assessment should be included for any positive impacts identified in relation to SDGs other than SDG13. Project Proponents should provide information on any standardized assessment tools and methods used as part of this explanation. This is set out in section [3.7.3 \(“Sustainable Development Impacts”\)](#) of the Isometric Standard.

Question 3.11 Avoidance of double counting, issuance and claiming

| | |
|---|---|
| Does the programme use sustainable development criteria? (<i>Paragraph 2.10</i>) | <input checked="" type="checkbox"/> 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? (<i>Paragraph 2.11</i>) | <input checked="" type="checkbox"/> YES |

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

- a) Answers to this are set out in response to question 3.10, and the evidence referred to from the Isometric Standard is available to the public on Isometric’s website at the links provided.
- b) Section [5.7 \(“No Double Counting”\)](#) of the Isometric Standard is clear that any carbon removal Project listed on the [Isometric Registry](#) must not be listed on another program, and may not be used to make a separate carbon removal claim elsewhere. Standard contractual provisions with Project Proponents require that they work exclusively with Isometric for the purposes of a given Project, and Project Proponents are required to complete a declaration of exclusive registration, as part of the PDD. Where a Project Proponent wishes to work with another registry for a different Project, our standard contract requires that they specify those alternative Projects in an appendix. Due diligence on publicly available information is conducted on Project Proponents before Isometric contracts with them, including review of any other registries (whether domestic or international) that Project Proponents may have worked with. Where such other registries are identified, Isometric conducts due diligence on associated data (e.g. dates issued, location of Project) to confirm that these credits relate to a different activity and there is no risk of double issuance.

As explained in section [5.7 \(“No Double Counting”\)](#) of the Isometric Standard, different rules and procedures have been established by Isometric in order to avoid different forms of double counting:

- **Double issuance:** Any Project listed on the Isometric Registry must be listed there exclusively, and not on any other program. This is to ensure that credits are issued and counted to only one registry. The same rule holds for the claims associated with a particular Project.
- **Double use:** Double use is mitigated through the publicity and transparency of the Isometric Registry, enabling public record of the full life-cycle of credits and allowing unique identification of the Project that credits were issued against. Credits can only have one owner at a given time, and can only be retired to one beneficiary. Retirement finalizes the ownership status of a credit, ensuring that the metric ton of carbon dioxide it represents cannot be used again by the owner, the beneficiary, or any other party (the same status applies if a credit is canceled). Evidence of the status is provided publicly in real-time through the [Isometric Registry](#), which ensures that all retirements used as claims towards mitigation targets can be uniquely identified, and can be traced back to the specific removal activity a credit was issued against.

On retirement, a unique and publicly available Retirement Certificate is produced, as per section [5.5](#) ([“Retirement Certificates”](#)) of the Isometric Standard.

- **Double claiming:** To avoid double claiming, the Isometric Standard requires that no separate carbon removal claims may be made for the underlying removal from which a given credit was issued. Isometric monitors for instances of double claiming, which would result in suspension of accounts engaging in double claiming. For prevention of potential double claiming in the context of Host Country’s Nationally Determined Contributions (“NDCs”), please refer to answers to relevant questions below.

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... (<i>Paragraph 3.1</i>) | |
|--|---|
| 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? | <input checked="" type="checkbox"/> YES |

| | |
|---|---|
| b) exceed any greenhouse gas reductions or removals that would otherwise occur in a conservative, business-as-usual scenario? | <input checked="" type="checkbox"/> YES |
|---|---|

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

- a) The high-level additionality requirements outlined in section [2.5.3 \(“Additionality”\)](#) of the Isometric Standard can be subdivided into three overarching areas, of which regulatory additionality is one. As per section [2.5.3.2 \(“Regulatory and Policy Additionality Considerations”\)](#) of the Isometric Standard, it must be shown that the Project is not already required by any regulatory (national, state, municipality, local), policy, or other legal requirement. If the Project is required by law, regulation, or any similar legally binding mandate as outlined above, but delivers removals surpassing the legal mandate, the surplus removals beyond legal obligation may be deemed additional, provided that the other criteria for additional status are met. If a Project is legally required but removals do not exceed regulatory requirements, there is no “regulatory surplus” and the Project is deemed not additional and no credits can be issued. These rules apply regardless of the level of enforcement of the relevant government policies, and any grace periods.
- b) In addition to the legal and regulatory additionality described in the answer above, there are two further additionality criteria that must be met, thus ensuring that credits are only provided for removals that would not otherwise have occurred in a conservative, business-as-usual scenario. This detail is set out in section [2.5.3 \(“Additionality”\)](#) of the Isometric Standard:
- **Financial additionality:** Project Proponents of carbon removal activities must demonstrate that removals are the Project’s main source of revenue and without the revenues from carbon finance, Project implementation would be prevented by economic barriers. The Isometric Standard requires Projects to provide evidence in the form of Project financials and a comparison of those financials to a Project-specific baseline analysis. More detailed requirements for this are delineated under section [2.5.3.1 \(“Financial Additionality Considerations”\)](#) of the Isometric Standard.
 - **Emissions additionality:** The life cycle emissions of the Project must be net negative compared to a counterfactual scenario. The underlying analysis should be conducted in accordance with the Greenhouse Gas (“GHG”) Statement framework defined by the relevant Protocol. More information on counterfactual baseline scenarios is accessible in the Isometric Standard under sections [2.5.3 \(“Additionality”\)](#) and [2.5.2 \(“Baselines”\)](#).

These high-level requirements are then implemented alongside any more specific measures in the Protocols, as determined by the removal pathways or specific circumstances of the Project. An example of this is section [6.4 \(“Additionality”\)](#) of the Bio-oil Geological Storage Protocol, which sets out that the determination of additionality may be affected by increased waste feedstock tipping fees, sale of co-products, e.g. pyrolysis by-products, or reduced rates for capital access.

The method for baseline assessment depends on the type of Project and is also set out in each individual Protocol. [Section 3.2 \(“Documentation”\)](#) of the Isometric Standard requires that Project Proponents provide documentation of the conditions prevailing before Project initiation so that the counterfactual scenario can be understood. Sections [2.5.2 \(“Baselines”\)](#), [2.5.5 \(“Default Emission Factors, Proxies and Models”\)](#), and [2.5.7 \(“Uncertainty in Removals”\)](#) of the Isometric Standard set out the requirement to employ a conservative approach in quantifying baselines within each Protocol. In particular, additional information on

how over-crediting is avoided through conservative counterfactual scenarios can be found under the above-mentioned section [2.5.2 \(“Baselines”\)](#) of the Isometric Standard.

| | |
|---|---|
| Is additionality and baseline-setting... (<i>Paragraph 3.1</i>) | |
| a) assessed by an accredited and independent third-party verification entity? | <input checked="" type="checkbox"/> YES |
| b) reviewed by the programme? | <input checked="" type="checkbox"/> YES |

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

- a) As set out in section [4 \(“Validation and Verification Requirements”\)](#) of the Isometric Standard as well as the [Isometric VVB Policy](#), Isometric appoints accredited VVBs to Validate Projects and Verify carbon removals in line with the Isometric Standard and a given Protocol. This includes an assessment of the compliance of the Project with the additionality and baseline-setting requirements of the Isometric Standard, the respective Protocol and any subordinate Modules.
- b) As per section 5 of the [Isometric VVB Policy](#), Audit Reports produced by VVBs are further reviewed by Isometric prior to the issuance of credits and credits will only be issued if the Report is deemed to include all the necessary information to demonstrate compliance with Isometric’s requirements on additionality and baseline-setting as set out in the Standard and the Protocol.

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:

(i) Investment, cost, and other financial analysis:

As set out in section [2.5.3.1 \(“Financial Additionality Considerations”\)](#) of the Isometric Standard, Project Proponents of carbon removal activities must demonstrate that removals are the Project’s main source of revenue and without the revenues from carbon finance, Project implementation would be prevented by economic barriers. The Isometric Standard requires Project Proponents to provide evidence in the form of Project financials and a comparison of those financials to a Project-specific baseline analysis. Based on a 10-year period and non-depreciated residual values for any assets, Project Proponents must determine the Internal Rate of Return (IRR) for the Project without carbon finance revenues. It must be demonstrated that the IRR without carbon finance revenues is less than the cost of capital or return on equity for the Project. In addition to using IRR as a metric for additionality determination, the IRR analysis should also include a scenario analysis that demonstrates the ability

to meet the above criteria for cases where important values in the IRR analysis change by +/- 20% or by a more appropriate value based on historical data or literature.

(ii) Legal and regulatory additionality analysis:

See response to 4.1 (a) above.

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*)

N/A

| | |
|---|------------------------------|
| 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? (<i>Paragraph 3.1</i>) | <input type="checkbox"/> YES |
|---|------------------------------|

Summarize and provide evidence of the policies and procedures for determining the automatic additionality of activities, including a) the criteria used to determine additionality and b) their availability to the public:

N/A: Isometric does not make use of positive lists or similar approaches.

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*)

As set out above, there are multiple checks in place to ensure that mitigation would not have occurred in the absence of the offset program. By confirming the Project meets each of the additionality criteria tested for, assurance is obtained respectively that:

- The mitigation would not anyway have been needed to meet legal and regulatory requirements;
- The mitigation would not have been a profitable activity to undertake in the absence of generating carbon removal credits;
- The mitigation itself is what led to the net removal of carbon dioxide from the atmosphere i.e. absent the Project, the relevant level of carbon removal that was credited for would not have occurred naturally.

Question 4.2 Are based on a realistic and credible baseline

| | |
|---|---|
| Are procedures in place to... (<i>Paragraph 3.2</i>) | |
| a) issue emissions units against realistic, defensible, and conservative baseline estimations of emissions? | <input checked="" type="checkbox"/> YES |
| b) publicly disclose baselines and underlying assumptions? | <input checked="" type="checkbox"/> 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) The Isometric Standard follows the principle of choosing conservative parameter values wherever uncertainty exists in order to ensure the number of credits issued is realistic, defensible, and conservative. As set out in section [2.5.5 \(“Default Emission Factors, Proxies and Models”\)](#) of the Isometric Standard, in creating baseline estimations of emissions, Protocols must apply conservative uncertainty factors and make conservative assumptions. Further information can be found under sections [2.5.6 \(“Common Calculation Factors”\)](#), and [2.5.7 \(“Uncertainty in Removals”\)](#) of the Isometric Standard.
- b) Baselines and underlying assumptions for every Project are disclosed publicly on the Isometric website, in the PDD, as well as in the underlying Calculation Data associated with all credits issued on the Isometric Registry (example [here](#)).

| | |
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| <p>Are procedures in place to ensure that <i>methods of developing baselines</i>, including modelling, benchmarking or the use of historical data, use assumptions, methodologies, and values do not over-estimate mitigation from an activity? (Paragraph 3.2.2)</p> | <input checked="" type="checkbox"/> YES |
|---|---|

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

As set out in section [2.5.5 \(“Default Emission Factors, Proxies and Models”\)](#) of the Isometric Standard, proxies and models are only permitted in specific circumstances - direct measurements will always be preferred. Where such models are used in developing baselines, as set out in section [2.5.2 \(“Baselines”\)](#), baselines must be calculated using conservative assumptions as outlined in relevant Protocols.

When used, models and proxy measurements must apply conservative uncertainty factors and make conservative assumptions. Further requirements and guidance for the use of default emission factors, standards, proxies and models in Protocols are outlined in sections [2.5.5.1 \(“Default Emission Factors”\)](#), [2.5.5.2 \(“Proxies”\)](#), [2.5.5.3 \(“Models”\)](#), and [2.5.6 \(“Common Calculation Factors”\)](#).

Isometric requires the following methods for incorporating uncertainty into development of baselines and other calculations required for calculating total net carbon removal:

- **Conservative estimate of input parameters** (as per section [2.5.7.2](#) of the Isometric Standard): This approach is most suitable for Projects where it is difficult to obtain detailed information on input parameter distributions. Where it is appropriate to assume a uniform distribution, then the value used in the removal calculation should be either $\leq 16^{\text{th}}$ or $\geq 84^{\text{th}}$ percentile, depending on which one yields a more conservative estimate of removal.
- **Variance propagation** (as per section [2.5.7.3](#) of the Isometric Standard): This approach is most suitable when parameters follow normal distributions and errors are linear and independent. The variance must be defined for all input parameters. Variance propagation should be conducted following uncertainty propagation rules, where the outcome is the variance in removal. Isometric recommends that the conservative removal estimate be at least 1 standard deviation (square-root of the variance) below the mean, equivalent to $\leq 16^{\text{th}}$ percentile.

- **Monte Carlo Simulations** (as per section [2.5.7.4](#) of the Isometric Standard): This approach provides a more comprehensive representation of uncertainties and may result in more credits issued. This approach is suitable for Projects where sufficient information is available for all input variables so that Monte Carlo Simulations can be conducted. The final distribution for the removal is determined by randomly sampling from input distributions many times (e.g., n = 1,000). The conservative estimate of removal will be ≤16th percentile for consistency between variance propagation and this approach in the case of normal distributions.

| | |
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| Are procedures in place for activities to respond, as appropriate, to changing baseline conditions that were not expected at the time of registration? (<i>Paragraph 3.2.3</i>) | <input checked="" type="checkbox"/> YES |
|---|---|

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

As per section [2.5.2](#) (“Baselines”) of the Isometric Standard, Projects must reassess baselines at a minimum whenever a crediting period needs to be renewed (the maximum crediting period is 5 years). The re-assessment may take place more frequently than this depending on the potential for changing baseline conditions specific to the Project. Two examples where baselines will be re-evaluated on a more frequent basis than the standard crediting renewal period, as defined in the relevant Protocols:

- For biomass carbon removal and sequestration Projects, Project Proponents must provide evidence on the specific feedstock they are using. These could potentially lead to different baselines based on the feedstock and market characteristics. Therefore the baseline is updated for each new type of feedstock used.
- Enhanced weathering Project Proponents are required to use a control plot that has similar characteristics to the land on which the Projects will spread mineral feedstocks. Data collected on an ongoing basis from these control plots will be used to calculate the level of carbon removal. Therefore the data collected act as a type of continuously updated dynamic baseline.

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? (<i>Paragraph 3.3</i>) | <input checked="" type="checkbox"/> YES |
| b) validation occurs prior to or in tandem with verification? (<i>Paragraph 3.3.2</i>) | <input checked="" type="checkbox"/> YES |
| c) the results of validation and verification are made publicly available? (<i>Paragraph 3.3.2</i>) | <input checked="" type="checkbox"/> YES |
| d) monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at <i>specified intervals</i> throughout the duration of the crediting period? (<i>Paragraph 3.3</i>) | <input checked="" type="checkbox"/> YES |
| e) mitigation is measured and verified by an accredited and independent third-party verification entity? (<i>Paragraph 3.3</i>) | <input checked="" type="checkbox"/> YES |

| | |
|---|---|
| f) <i>ex-post</i> verification of mitigation is required in advance of issuance of emissions units? (Paragraph 3.3) | <input checked="" type="checkbox"/> YES |
|---|---|

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

a) As set out in the Isometric Standard, including section [2.5.10 \(“GHG Assessment Policies”\)](#), all Project Proponents must provide a cradle-to-grave GHG Assessment of all emissions associated with a Project’s removal process. The GHG emissions that result from the Project’s activities within the defined boundary, in addition to any leakages, together encompass the entire impact of a Project on GHG emissions. The GHG Assessment must follow life cycle assessment guidelines set out by the relevant Protocol. Each Protocol has Project-based standards outlining which system boundary and emission factors are acceptable and how they relate to the overall quantification of carbon credits. These include guidelines for transport emission accounting, energy use accounting and embodied emission accounting, as well as specific Protocol requirements such as default emission factors.

As set out in previous answers, Protocols are created through a rigorous process involving scientific experts in the field and a public consultation with active participation from the public, industry, and academia. This procedure ensures the quantification methods used in the Protocol are robust.

b) Section [4.2 \(“Validation and Verification Process”\)](#) of the Isometric Standard specifies that Validation must occur either at the same time as the first Verification, or before the first Verification. Initial Validation, which always includes a site visit, therefore always occurs prior to or in tandem with the first Verification.

c) Validation and Verification Statements and Reports are made publicly available alongside all other Project documentation on the [Isometric Registry](#). All Reports are assessed by Isometric to assure quality and robustness prior to the issuance of credits. If any shortcomings are identified, the Auditor will need to address and clarify them before the Report is accepted. Credits can only be issued once the Report has been accepted.

d) Independent VVB Verification must be conducted for each batch of removal activity undertaken in order for such activity to result in credits being issued. Such Verification takes place at least annually, as set out in section [4.2 \(“Validation and Verification Process”\)](#) of the Isometric Standard. However, Verification may take place more frequently subject to the operational cadence of the carbon removal activity of the Project Proponent and the requirements of the relevant Protocol.

In addition to the Verification, ongoing monitoring takes place as described in section [2.5.8.2 \(“Monitoring”\)](#) of the Isometric Standard, and can extend beyond the crediting period. The nature of the monitoring and the frequency is specified in each Protocol according to the reversal risks of the mitigation activity.

e) Mitigation is measured and Verified by accredited and independent third-party Verification entities, as outlined in section [4 \(“Validation and Verification Requirements”\)](#), and particularly section [4.2 \(“Validation and Verification Process”\)](#) of the Isometric Standard.

f) Credits are exclusively issued *ex-post* and only for removals which have been Validated and Verified against an approved Protocol by an accredited third-party. This is set out in section [5.1 \(“Credit Attributes”\)](#) of the Isometric Standard.

| | |
|--|--|
| 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? | <input checked="" type="checkbox"/> 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? | <input checked="" type="checkbox"/> YES |
| c) to address and isolate such conflicts, should they arise? | <input checked="" type="checkbox"/> YES |

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

a) To prevent conflicts of interest between VVBs, Isometric, and Project Proponents, the Isometric Standard has specific requirements in section [4.4 \(“Conflicts of Interest”\)](#) of the Isometric Standard. Relevant extracts are listed below:

- Any organization which has been involved in the development of a particular Project may not act as a VVB for Validation and/or Verification purposes for that Project. Any organization which has been paid by a particular Project to assist in developing any part of a Protocol for their process may not act as a VVB for Validation and/or Verification purposes for that Project.
- To minimize the risk of conflicts of interest occurring between the Project Proponent and the VVB, Isometric will select and engage VVBs for Project Validation and Verification, and VVBs must complete a conflict of interest disclosure.
- As outlined in response to Q4.2.5, the [Isometric VVB Policy](#) defines as a minimum requirement that an Audit team shall at least include a team leader and a separate Validator or Verifier. To ensure the principle of dual control, Validation and Verification may not be conducted by a sole proprietor.
- Furthermore, according to section [4.5 \(“Rotation of Validation and Verification Bodies”\)](#) of the Isometric Standard, VVBs must be rotated every five years.

The [Isometric VVB Policy](#) provides further granular requirements on the controls to ensure independence of the VVB:

- As part of the application form, VVBs need to complete, they must declare any conflicts of interest. This mechanism allows Isometric to identify any conflicts of interest, and mitigate them if possible, or select another VVB if not.
- Upon signature of the statement of work for an individual Project, the VVB must confirm a declaration ensuring impartiality, quality, and the absence of any conflicts of interest. This includes confirmation:
 - that the VVB has no financial interest in and no unmitigated conflict of interest with Isometric or the relevant Project.
 - that none of family members of involved Auditors are dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in the offset credits being evaluated.
- In cases where a conflict of interest was identified after signing of relevant contracts or the beginning of the Audit, Isometric will take remedial action to mitigate the conflict of interest. This could include, for example, suspending the relevant experts from the Audit process and seeking unconflicted replacement

personnel from the VVB. If mitigation is not possible, Isometric reserves the right to suspend the VVB immediately and appoint a different VVB for the Project.

- b) As set out in section 6 of the [Isometric VVB Policy](#), VVBs must provide a declaration that:
- The Auditor has no financial interest in and no unmitigated conflict of interest with Isometric or the relevant Project.
 - None of the family members of involved Auditors must be dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in the offset credits being evaluated.
- c) As set out in section 6 of the [Isometric VVB Policy](#), where a conflict of interest has been identified, Isometric will determine the appropriate mitigation, and if mitigation is not possible Isometric may require specific individuals to be removed from the work program, or require a new VVB to be appointed.

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| Are procedures in place requiring that... (<i>Paragraph 3.3.4</i>) | |
| 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? | <input checked="" type="checkbox"/> 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? | <input checked="" type="checkbox"/> 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) All Project Proponents must reassess the baseline scenario whenever the crediting period is extended, as set out in section [2.5.2 \(“Baselines”\)](#) of the Isometric Standard. This includes an update of relevant parameters to calculate carbon removals, and a review of whether the conditions and barriers at the start of the Project still prevail. A conservative approach in quantifying baselines must be employed, as set out in sections [2.5.2 \(“Baselines”\)](#), [2.5.5 \(“Default Emission Factors, Proxies and Models”\)](#), and [2.5.7 \(“Uncertainty in Removals”\)](#) of the Isometric Standard. Uncertainty assessment should initially be revisited as part of every Verification, with updates incorporated as appropriate.
- b) The same procedures set out above would apply in the case of Projects that did not perform Verification on the minimum required cycle (at least annual, or more regular according to the specific Protocol). This would involve submission of a new PDD and an assessment of the continued additionality, permanence and net negativity of the Project as part of the Re-validation. This procedure is set out in [section 4.2 \(“Validation and Verification Process”\)](#) of the Isometric Standard.

| | |
|--|------------------------------|
| Are procedures in place to transparently identify units that are issued <i>ex ante</i> and thus ineligible for use in the CORSIA? (<i>Paragraph 3.3.5</i>) | <input type="checkbox"/> YES |
|--|------------------------------|

Provide evidence of the policies and procedures referred to above:

Isometric does not issue credits ex-ante. Credits are exclusively issued ex-post, for carbon removals which have been independently Verified against an approved Protocol. This is set out in section [5.1 \(“Credit Attributes”\)](#) of the Isometric Standard.

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:

Isometric exclusively issues durable carbon removal credits, meeting a minimum durability threshold of 1,000 years or more (see section [1.2.4 \(“Notable Exclusions”\)](#) of the Isometric Standard). We therefore do not credit against less durable methodologies such as afforestation, reforestation, or revegetation, which are subject to more significant reversal risks through climate change impacts and other natural and anthropogenic processes. As per the IPCC’s [2022 AR6 WG3 report](#), “CO2 stored in geological and ocean reservoirs (via BECCS, DACCS, ocean alkalisation) and as carbon in biochar is less prone to reversal.” These are the types of carbon removal activity that Isometric focuses on, and have low inherent reversal risks. Where small but non-zero risks of reversal do remain for a given pathway, these risks are managed through the provisions of the relevant Protocol. Please see our answers below for more details on how this works in practice.

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

As set out in section [5.6 \(“Reversals and Buffer Pools”\)](#) of the Isometric Standard, Project Proponents must monitor for reversals as prescribed by a Project's monitoring plan and promptly report reversals to Isometric if identified. There is no minimum scale for which Isometric requires a response. The necessary response to a reversal of any size is set out in the same section, and involves compensation from a Buffer Pool.

| | |
|--|---|
| 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, <i>inter alia</i> , any potential causes, relative scale, and relative likelihood of reversals? (<i>Paragraph 3.5.2</i>) | <input checked="" type="checkbox"/> YES |
| b) monitor identified risks of reversals? (<i>Paragraph 3.5.3</i>) | <input checked="" type="checkbox"/> YES |
| c) mitigate identified risks of reversals? (<i>Paragraph 3.5.3</i>) | <input checked="" type="checkbox"/> YES |
| d) ensure full compensation for material reversals of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA? (<i>Paragraph 3.5.4</i>) | <input checked="" type="checkbox"/> YES |

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

- a) [Appendix B: Risk Reversal Questionnaire](#) provides a risk based assessment of the potential causes, relative scale and likelihood of reversals. This is used to calculate the relevant Buffer Pool contribution for any given Protocol. The graduated contributions are as follows:

- Very low risk of reversal → Buffer Pool: 2% of Verified credits issued
- Low risk of reversal → Buffer Pool: 5%
- Medium risk of reversal → Buffer Pool: 10%
- High risk of reversal → Buffer Pool: 20%

Individual Protocols specify the context-specific information relevant to the score determined from the Questionnaire, for example as described in section [3.3 “Risk of Reversal”](#) of the [Bio-oil Storage in Permeable Reservoirs](#) Module.

- b) High-level monitoring requirements are set out in section [2.5.8.2 \(“Monitoring”\)](#) of the Isometric Standard. This includes the requirements for a full risk assessment determining all potential reversal mechanisms posing a risk to durability, to establish a detailed monitoring plan, and to publish all monitoring reports to the Isometric Registry. Due to the specific characteristics of different carbon removal methods, detailed pathway specific requirements are further set out in the respective Protocol. For example, Protocols may have differing requirements on the frequency of measurement and reporting, re-evaluation of baselines at the end of the crediting period, or identification of reversal and remediation measures. More specifically, monitoring requirements to ensure durability of an approach are specified within a Protocol’s Storage Modules; these Modules are specific to a storage mechanism.

For example, as set out in the [Bio-oil Geological Storage v1.0 Protocol](#), bio-oil may be stored in permeable reservoirs ([see relevant Module](#)) or salt caverns ([see relevant Module](#)) and the monitoring requirements differ for each.

As an example, the [Biomass or Bio-oil Storage in Salt Caverns v1.01 Module](#) contains:

- 1) Potential reversal risks associated with storing biomass or bio-oil in salt caverns ([section 1](#))
- 2) Permitting and cavern characterisation requirements ([section 2](#))
- 3) Monitoring requirements pre, during and post injection of biomass or bio-oil ([section 3](#))
- 4) Lastly, all monitoring requirements are summarized in the ‘Monitoring Plan Requirements’ ([Appendix 1](#))

- c) Overall risk mitigation requirements for Project Proponents are set out in sections [2.5.8 \(“Durability and Monitoring”\)](#) and [2.5.9 \(“Risk of Reversal”\)](#) of the Isometric Standard. Additionally, Project Proponents must follow a monitoring plan for their individual removal method as specified in section [5.6.1 \(“Reversals”\)](#) of the Isometric Standard and the respective Protocol. The required contents of monitoring plans include a set frequency of measurements and re-evaluations with respect to the uncertainty of a given method, provisions for reporting reversals to VVBs and regulatory bodies, and further requirements which are Protocol-specific. For example, [Section 8 \(“Bio-oil Storage”\)](#) of the Bio-oil Geological Storage Protocol sets out information relevant to reversal risks and specifies the responsibility taken by Project Proponents to monitor, mitigate, and respond to any reversals.

The Protocol first sets out the potential risks, including:

- Until bio-oil solidifies, risk of migration out of the intended storage reservoir is a possibility
- Bio-oil could be converted to bio-gases in the subsurface reservoir such as CH₄, CO₂, and short chain hydrocarbons
- Bio-oil could react with the storage reservoir in a neutralization reaction outgassing CO₂

To mitigate these risks, Project Proponents require post-emplacment monitoring plans which, among other measures, set requirements to:

- Prove the injection well is constructed in compliance with the EPA UIC permit (if US based).
- Undergo geologic reservoir and site characterization: the proposed storage site must have been properly characterized to demonstrate site suitability for storage and containment of bio-oil or other biomass or organic materials. This includes analysis of the porosity and permeability of sequestration zone strata and confirmation of low permeability and structural integrity of confining layer/cap rock.

To monitor for potential reversals, Project Proponents are required to:

- Test concentration and $\delta^{13}C$ signature of DIC, DOC and carbon speciation in formation fluid as well as the $\delta^{13}C$ of the compounds of the bio-oil. This is to determine the source of any produced biogas and extent of reactions (e.g. methanogenesis). Regular gas sampling (every 6 months) of CO₂, CH₄ and VOCs is also required after initial injection with a trigger condition for further measurements of CO₂, CH₄ and VOCs if the quantities of these in bio-gasses increase from baseline values.
- Test temperature, pH and salinity of geologic reservoir formation fluid/brine to determine the risk of reactivity of the bio-oil with surrounding rocks.

d) We confirm that Isometric has provisions and procedures in place to ensure full compensation for material reversals of activities that have resulted in carbon removal credits being issued and used toward offsetting obligations under the CORSIA. As per section [5.6 \(“Reversals and Buffer Pools”\)](#) of the Isometric Standard, a Project Proponent must notify Isometric immediately if a reversal was identified. Such a reversal is then compensated by credits from the Buffer Pool. If the Buffer Pool is depleted entirely, any additional credits obtained from removals by the Project Proponent will be directed to their Buffer Pool until all outstanding reversals are compensated.

| | |
|--|---|
| Are provisions in place that... (<i>Paragraph 3.5.5</i>) | |
| a) confer liability on the activity proponent to monitor, mitigate, and respond to reversals in a manner mandated in the programme procedures? | <input checked="" type="checkbox"/> YES |
| b) require activity proponents, upon being made aware of a material reversal event, to notify the programme within a specified number of days? | <input checked="" type="checkbox"/> YES |
| 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? | <input checked="" type="checkbox"/> 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) Project Proponents must follow a monitoring plan as specified in section [5.6.1 \(“Reversals”\)](#) of the Isometric Standard and the relevant Protocol, and promptly report reversals to Isometric if identified. Section [2.5.8.2 \(“Monitoring”\)](#) of the Isometric Standard sets out detailed requirements for monitoring plans, which are Protocol-specific and always include a set frequency of measurements and re-evaluations. An example was provided in response to question 4.5 (c).

Where a reversal is identified, the commensurate number of credits will be canceled from the Project Proponent's Buffer Pool. At the Verification following a reversal, the Project Proponent must report relevant monitoring data for any reversal which has occurred, to be assessed by the VVB. Reversal data from Projects will be made public.

- b) Section [5.6.1 \(“Reversals”\)](#) of the Isometric Standard requires Project Proponents to report any reversals identified “promptly” to Isometric. The expectation is that a report will be made within one business day of the reversal being identified, and must be made within an absolute maximum of three business days.
- c) As outlined in section [5.6.2 \(“Buffer Pools”\)](#) of the Isometric Standard, Isometric is responsible for managing a Buffer Pool of credits specific to each Project Proponent, which is funded by contributions from the Project. Where a reversal is identified, Isometric will retire the commensurate amount of credits from this Buffer Pool in order to compensate for the reversal. Isometric sets out the required contributions to the Buffer Pool based on each Project’s reversal risk categorization. This is defined in the relevant Protocol and ranges from 2% (very low risk), 5% (low), 10% (medium), to 20% (high).

Following an “avoidable” reversal, Isometric requires Project Proponents to reimburse their Buffer Pool account by transferring an equivalent number of credits to the Buffer Pool account. Where a Buffer Pool is drawn down entirely, all further credits issued from removals conducted by the Project Proponent will be assigned to their Buffer Pool, until outstanding reversals have been fully compensated.

More detailed information on Isometric’s reversals requirements and Buffer Pool mechanism and procedures for handling reversals can be found in section [5.6 \(“Reversals and Buffer Pools”\)](#) of the Isometric Standard.

| | |
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| Does the programme have the capability to ensure that any emissions units which compensate for the material reversal of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA are fully eligible for use under the CORSIA? (<i>Paragraph 3.5.6</i>) | <input checked="" type="checkbox"/> YES |
|--|---|

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

All emissions units allocated to a Project Proponent’s Buffer Pool must be derived from activities carried out by the same Project Proponent and must be Verified in accordance with the same process as the credit issuance that would generate CORSIA-eligible emissions units. This is set out in section [5.6.2 \(“Buffer Pools”\)](#) of the Isometric Standard. Therefore the credits set aside in the Buffer Pool for compensation of reversals would by definition also meet the criteria of CORSIA eligible emissions units, since they are the same type of units.

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

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:

Isometric does not support activity types that are generally considered to present a risk of material emissions leakage. Isometric has taken precautions in how we deal with certain types of emission generating activities, such as energy use, to directly account for potential leakages. For example, in relation to energy usage, Project Proponents are (above a *de minimis*) required to calculate short run marginal emissions from the energy usage if they utilize grid based energy. These emissions are then netted off against the total carbon removal calculation. This approach is specifically designed to account for leakage arising from potential additional power generation being brought online in response to the mitigation activities.

| | |
|--|---|
| 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? (<i>Paragraph 3.6</i>) | <input checked="" type="checkbox"/> YES |
|--|---|

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

As per section [2.5.4 \(“Leakage”\)](#) of the Isometric Standard, Project Proponents must provide a robust assessment of potential increases in greenhouse gasses outside the Project boundary that occur due to the respective Project's carbon removal activities. This must consider upstream considerations as laid out in the relevant Protocol, and downstream storage considerations beyond a Project's direct activities. If potential for such leakage was identified, it must be quantified and deducted from the amount of carbon removals.

As an example, carbon removal Project Proponents utilizing biomass need to submit information on the feedstocks they are using. This includes criteria such as source, price paid, quantity purchased, type of feedstock, or past uses (if any). In this case, market leakage presents a risk in two ways:

- Project Proponents pay feedstock suppliers enough money that it might lead to the intensification/extensification of growing/harvesting/treatment practices leading to higher emissions
- Project Proponents remove feedstock from a prior use that now requires some amount of emissions to create a replacement product

To mitigate the risk of these types of leakage, the [Biomass Feedstock Accounting Module](#) embedded in section [7.2.1 \(“Biomass Feedstock Accounting”\)](#) of Isometric’s Bio-oil Geological Storage Protocol requires Project Proponents to demonstrate, based on the price they paid for their feedstock, that there is minimal chance of upstream market mediated leakage:

- One way this can be achieved by Project Proponents is to demonstrate that they acquired their feedstocks for \$0 or a negative price.
- To mitigate against replacement emissions, Project Proponents can demonstrate that the source of their feedstock came from an unused waste pile.

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

Summarize and provide evidence of the policies and procedures referred to above:
 Not applicable to the activity types covered by Isometric.

| | |
|---|---|
| Are procedures in place requiring and supporting activities to monitor identified leakage? (<i>Paragraph 3.6.3</i>) | <input checked="" type="checkbox"/> YES |
|---|---|

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

Isometric Protocols set out the specific types of leakage relevant to the activity type that Project Proponents should be monitoring. The Protocols further specify how Project Proponents should determine and evidence whether or not their activities present a risk of leakage. An example of this can be found in the Energy Accounting Module section [3.2.5.2 \(“Short-run Marginal Emission Rates”\)](#), which sets out in detail how Projects should determine reasonable providers of short-run marginal emissions rates and provides fallback options in cases of lower data availability. Projects are then provided with the specific calculation, in section [3.2.3.2 \(“Other facilities”\)](#), that they must complete as part of determining the total net carbon removal.

| | |
|---|---|
| Are procedures in place requiring activities to deduct from their accounting emissions from any identified leakage that reduces the mitigation benefits of the activities? (<i>Paragraph 3.6.4</i>) | <input checked="" type="checkbox"/> YES |
|---|---|

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

As per section [2.5.4 \(“Leakage”\)](#) of the Isometric Standard, Project Proponents must quantify and deduct the amount of leakage identified from the net carbon removal calculation and thus commensurately reduce the total number of carbon removal credits issued. As per section [2.5.1 \(“Boundaries”\)](#) of the Isometric Standard, all Project Proponents must provide a cradle-to-grave GHG Assessment of all emissions associated with a Project’s removal process. The GHG emissions that result from the Project's activities within the defined boundary combined with any leakages together form the overall impact of an activity on GHG emissions and therefore the total number of credits that can be issued.

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 (<i>Paragraphs 3.7.1 and 3.7.5</i>) | <input checked="" type="checkbox"/> YES |
| b) to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time? (<i>Paragraphs 3.7.2 and 3.7.6</i>) | <input checked="" type="checkbox"/> YES |
| c) to discourage and prohibit the double-selling of units, which occurs when one or more entities sell the same unit more than once? (<i>Paragraph 3.7.7</i>) | <input checked="" type="checkbox"/> YES |
| 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 | <input checked="" type="checkbox"/> YES |

| | |
|---|--|
| double claiming does not occur between the airline and the host country of the emissions reduction activity? (<i>Paragraph 3.7.3</i>) | |
|---|--|

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

- a) Isometric has measures in place to enable the transparent transfer of units between registries if required. Such a scenario has not yet arisen. An example of the measures to be taken and one potential scenario in which this may occur is set out in the Wind Down Policy (As mentioned earlier, the Isometric Wind Down Policy is considered business confidential, so we have shared this separately as an attachment to our application).

All Isometric Credits are uniquely identified and linked to their full issuance and transfer history. This ensures the validation that each unit is uniquely linked to one tonne of mitigation. Further information is set out in sections [5.1 \(“Credit Attributes”\)](#) and [5.7 \(“No Double Counting”\)](#) of the Isometric Standard.

- b) All credits on the Isometric Registry have a unique identifier. This is used to ensure that each credit can only be associated with a single entity at any given time. At the same instance it is transferred to another entity, it is automatically no longer owned by or available to the originating entity. Cancellation or retirement of a credit means that no credit bearing that unique identifier can be owned by any entity again. Further information is set out in sections [5.1 \(“Credit Attributes”\)](#) and [5.7 \(“No Double Counting”\)](#) of the Isometric Standard.
- c) The contracts Isometric signs with Project Proponents stipulates that for any Projects they are using Isometric to credit under they “ensure that when it completes or provides any Carbon Removal Actions, such Carbon Removal Actions and any resulting Emission Removals, CDRs and Co-benefits, if applicable, are only Validated and Verified through an Isometric approved VVB, and any resulting CDRs are only Issued and transferred on the [Isometric] Registry and no other registry, register, database or list of any kind, unless for internal tracking of information”.
- d) Isometric has prepared provisions necessary to avoid double claiming in the scenario described, at such a time when CORSIA-eligible credits are issued by Isometric. For any Project Proponents confirming that they want to be issued credits tagged as CORSIA-eligible, they will be required to seek confirmation from the Host Country that such credits will not be counted towards the Host Country’s NDC and that an appropriate Corresponding Adjustment will be applied. This confirmation will be required as part of the initial Validation of the Project. Isometric will regularly report relevant details (such as unique identifier and Project characteristics) of CORSIA-eligible credits to the Host Country’s national UNFCCC focal point.

| | |
|---|---|
| Does the Programme have procedures in place for the following: (<i>Paragraph 3.7.8</i>) | |
| 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? | <input checked="" type="checkbox"/> 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 country’s national mitigation target(s) / pledge(s)? | <input checked="" type="checkbox"/> YES |

| | |
|--|---|
| 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? | <input checked="" type="checkbox"/> YES |
|--|---|

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

- a) Project Proponents seeking to produce CORSIA-eligible credits will be required to obtain and provide to the program a written attestation from the Host Country’s national focal point or focal point’s designee. This, along with further detailed requirements on CORSIA eligibility and processes, is set out in the [Isometric CORSIA Eligibility Policy](#).
- b) The attestation described above in part (a) should include a confirmation from the host country that they will not count the credits towards the country’s NDCs and that an appropriate Corresponding Adjustment will be applied. This is set out in detail in Isometric’s [CORSIA Eligibility Policy](#).
- c) Such attestation will be considered as part of the required documentation for the Project that must be published before any CORSIA-eligible credits are issued to the Project Proponent. This is set out in Isometric’s [CORSIA Eligibility Policy](#).

| | |
|--|---|
| Does the Programme have procedures in place requiring... (<i>Paragraph 3.7.9</i>) | |
| a) that activities take approach(es) described in (any or all of) these sub-paragraphs to prevent double-claiming? | <input checked="" type="checkbox"/> YES |
| <input checked="" type="checkbox"/> Emissions units are created where mitigation is not also counted toward national target(s) pledge(s) / mitigation contributions / mitigation commitments. (<i>Paragraph 3.7.9.1</i>) | |
| <input checked="" type="checkbox"/> 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. (<i>Paragraph 3.7.9.2</i>) | |
| <input type="checkbox"/> Programme procedures provide for the use of method(s) to avoid double-claiming which are not listed above (<i>Paragraph 3.7.9.3</i>) | |
| b) that Host Country attestations confirm the use of approach(es) referred to in the list above? | <input checked="" type="checkbox"/> YES |

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

As set out above, Project Proponents are required to obtain and provide to the program a written attestation from the Host Country’s national focal point or designee. This must confirm that the Host Country will not count the credits towards the country’s NDC. Furthermore, the attestation should confirm that the Host Country will make an appropriate Corresponding Adjustment related to any CORSIA-eligible credits later. Isometric will annually report to the focal point (or designee) of the issuance and retirement of such credits and provide the necessary information required for appropriate accounting to take place, such that double-claiming is avoided. Isometric shall monitor Host Countries biennial transparency reports, or other relevant disclosures, to ensure whether the appropriate Corresponding Adjustments have been made. This is set out in Isometric’s [CORSIA Eligibility Policy](#).

| | |
|---|--|
| Does the Programme... (<i>Paragraph 3.7.10</i>) | |
|---|--|

| | |
|--|---|
| 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? | <input checked="" type="checkbox"/> YES |
| b) update information pertaining to host country attestation as often as necessary to avoid double-claiming? | <input checked="" type="checkbox"/> YES |

Summarize and provide evidence of the policies and procedures referred to in a) and b):
The relevant information is outlined in the [Isometric CORSIA Eligibility Policy](#).

- a) Any national government decisions related to accounting for units used in ICAO, including the contents of Host Country attestations described above, will be published on the relevant section of the Isometric website. In the case of attestations specific to a Project, these will be published alongside the PDD.
- b) We confirm that any relevant updates will be published as required (for example, where a Project reaches the end of a crediting period and seeks renewal, the attestation must be updated and the new version published on the website).

| | |
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| Does the Programme have procedures in place to compare countries' accounting for emissions units in national emissions reports against the volumes of eligible units issued by the programme and used under the CORSIA which the host country's national reporting focal point or designee otherwise attested to its intention to not double claim? (<i>Paragraph 3.7.11</i>) | <input checked="" type="checkbox"/> YES |
|---|---|

Summarize and provide evidence of the policies and procedures referred to above:
The relevant information is set out in Isometric's [CORSIA Eligibility Policy](#). Wherever attestations have been received in relation to the issuance of CORSIA-eligible credits, Isometric will review the Host Country's biennial transparency report to the UNFCCC to ensure that the appropriate accounting adjustments have been made as required to prevent double claiming. Where issues are identified, these will be discussed in the first instance with the Host Country focal point to gain a better understanding, and where discrepancies are unable to be explained, will be discussed further with ICAO and UNFCCC. This is as well set out in Isometric's [CORSIA Eligibility Policy](#).

| | |
|--|---|
| 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? (<i>Paragraph 3.7.13</i>) | <input checked="" type="checkbox"/> YES |
|--|---|

Summarize and provide evidence of the policies and procedures referred to above:
Where discrepancies have been identified between the expected Corresponding Adjustments and the biennial transparency report records which cannot be resolved with the Host Country, then the program will consult with

ICAO and UNFCCC on the appropriate next steps for compensation or replacement of double claimed mitigation. The Buffer Pool established in relation to the Project would be available for use in such circumstances, and where appropriate would be used to compensate for an instance of double claiming, as per Isometric’s [CORSIA Eligibility Policy](#).

| | |
|--|--|
| <p>Would the Programme be willing and able, upon request, to report to ICAO’s relevant bodies, as requested, performance information related to, <i>inter alia</i>, any material instances of and programme responses to country-level double claiming; the nature of, and any changes to, the the number, scale, and/or scope of host country attestations; any relevant changes to related programme measures? (<i>Paragraph 3.7.12</i>)</p> | <p><input checked="" type="checkbox"/> YES</p> |
|--|--|

Question 4.8 Do no net harm

| | |
|--|--|
| <p>Are procedures in place to ensure that offset projects do not violate local, state/provincial, national or international regulations or obligations? (<i>Paragraph 3.8</i>)</p> | <p><input checked="" type="checkbox"/> YES</p> |
|--|--|

Summarize and provide evidence of the policies and procedures referred to above: Sections [3.3 \(“Eligibility”\)](#) and [3.7 \(“Environmental and Social Impacts”\)](#) of the Isometric Standard require all Project Proponents to conform to all relevant laws and regulations in the jurisdiction in which they operate and, where relevant, international conventions and standards.

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

As per section [3.7 \(“Environmental and Social Impacts”\)](#) of the Isometric Standard, Project Proponents must consider the material environmental and social impacts that could potentially arise as a result of their activities, both within and beyond the Project boundary, and at minimum must do no net environmental or social harm. For each aspect of the environmental and social impact assessment, the Project Proponent must demonstrate how these risks have been assessed and, if applicable, what mitigation plan is in place to prevent them. Remediation of any unintentional harm, caused directly or indirectly by a Project, must be carried out by a Project Proponent. Failure to adequately remediate any harm caused may lead to a Project being subject to Credit cessation and cancellation.

Illustrative summary examples below, drawn from Vaulted Deep’s Great Plains Facility Organic Waste Sequestration Project in the United States, which injects biomass slurry into salt caverns (more information can be found in section D – “Environmental and social impacts” and section E – “Stakeholder input process” of the published [PDD](#)):

- **Social:** Multiple sessions were held at the facility to educate the local community on the site. A site tour was conducted, as well as two community meetings held to address concerns and questions. Project consultation documents were part of the materials provided to Isometric and the relevant VVB (350

Solutions) for assessment to Validate and Verify the Great Plains Project. Stakeholders considered relevant for this Project include:

- Local, state, and federal regulators (generally, state and local EPA)
- Members of local government
- Nearby residents and landowners (especially within the anticipated radius of injectate migration/influence)
- Waste partners who provide Vaulted Deep with the waste
- Environmental interest groups/NGOs

Vaulted Deep continues to engage each stakeholder throughout the Project, and their sites require regular re-permitting and reporting to regulatory and local government agencies. These activities generally involve public engagement via notices, hearing, regular quantification and reporting of net environmental impacts, and public access. The cadence of these activities ensures regular input from the public via their elected representatives, responses to public notices, and feedback received at public presentations.

- **Environmental:** Vaulted Deep is the sole operator of the Great Plains facility and has ownership over, and liability for, all injected materials. It conducted all necessary pre-injection studies and analyses before their Great Plains facility was built. This included geologic feasibility studies, local environment and groundwater assessments, and engagement with local community groups and regulators. The absence of net environmental or social harm was demonstrated. Before receiving Class V injection permits, the Project Proponent conducted environmental impact assessments, and no material environmental issues were found. The Great Plains site was fully permitted and operational prior to Validation and Verification. Vaulted Deep submits monthly and quarterly reports to the Kansas Department of Health and Environment. This includes groundwater testing, lab-analyses and volume reports on emplaced material, daily readouts of presses and stability of the subsurface caverns, as well as bi-annual elevation surveys to ensure ground stabilization and no cavern sinking is occurring.

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*)

The main processes in place to implement, monitor and enforce such safeguards include:

- Requirements for local community engagement by Project Proponents, as detailed in section [3.5 \("Stakeholder Input Process"\)](#) of the Isometric Standard. Such engagement must be designed to be iterative, accessible, transparent, free from external manipulation and systematically documented.
- A mechanism for stakeholders to voice and address grievances. Project Proponents must put this in place (as per section 3.5) and Isometric also maintains a publicly available [Grievance Policy](#) enabling concerns to be raised and responded to in a transparently defined manner.
- Regular renewal and Re-validation of the PDD, which includes the mandatory assessment of environmental and social risks. This must take place at a minimum cadence of every 5 years (the maximum crediting period) as set out in section [3.4 \("Project Crediting"\)](#) of the Isometric Standard. The PDD is published on the Isometric website before credits are issued.

PART 5: Programme comments

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

N/A

SECTION IV: SIGNATURE

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

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

As the Programme Representative, I acknowledge that:

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

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

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

Signed:

LUKAS MAY OBE

01-03-2024

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)



ICAO

Programme Application Form, Appendix B

Programme Assessment Scope

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

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



ICAO

Programme Application Form, Appendix C

Programme Exclusions Scope

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

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

SHEET A: EXCLUDED ACTIVITIES (Here, list activities supported by the programme that are *excluded* from further assessment))

| Sector | Project/programme type(s) | Implementation level(s) | Geography(ies) |
|---------------------|----------------------------------|--------------------------------|-----------------------|
| N/A - none excluded | | | |
| | | | |
| | | | |

| 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 |
|---------------------|--|-----------------------------------|---|--|---|-------------------------|
| N/A - none excluded | | | | | | |
| | | | | | | |

Emissions Unit Programme Registry Attestation

(Version 3, January 2023)

PART A. Applicability and Instructions

1. Relevance and definitions:

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

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

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

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

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

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

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

2. Programme - registry relationship:

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

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

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

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

3.3.1.Forward the signed attestation to the TAB; and

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

1. PART B: Emissions Unit Programme Registry

Attestation

- 4. Programme application materials.** As the Registry Representative, I certify items 4.1 to 4.4:
- 4.1.** I have read and fully comprehend the following information:
- 4.1.1.** The instructions and terms of this attestation;
 - 4.1.2.** The contents of the ICAO document “*CORSIA Emissions Unit Eligibility Criteria*”;
 - 4.1.3.** The contents of the most recent version of the application form that the Programme has provided to the ICAO Secretariat; and
 - 4.1.4.** The terms, conditions and limitations to the Programme’s scope of eligibility and further action(s) requested to the Programme by the ICAO Council, as presented to the Programme upon relevant decision of the ICAO Council on the Programme’s eligibility¹ for the 2024-2026 compliance period (First Phase).
- 4.2.** The Programme’s representation of its provisions and procedures governing the Programme Registry, and of Programme Registry functionality, as contained in the most recent version of the application form that the Programme has provided to the ICAO Secretariat, is true, accurate, and complete, to the best of my knowledge;
- 4.3.** The Programme Registry will notify the Programme of any material changes to the Programme Registry, to enable the Programme to maintain consistency with relevant criteria and guidelines throughout its assessment by TAB and up to an eligibility decision by the ICAO Council; and, if applicable, continuing on from the effective date of an affirmative eligibility decision by the ICAO Council, the Programme Registry will notify the Programme of any material changes to the Programme Registry, such that the Programme can maintain consistency with relevant criteria and guidelines;
- 4.4.** The Programme Registry and Registry Representative will not publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme, the Programme Registry, and/or the ICAO Secretariat, related to the status of the Programme’s provision of programme and registry services under the CORSIA, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.
- 5. Scope of Programme responsibilities under the CORSIA.** As the Registry Representative, I acknowledge items 5.1 to 5.2:
- 5.1.** The scope of the Programme assessment by the TAB, through which the TAB will develop recommendations on the list of eligible emissions unit programmes (and potentially project types) for use under the CORSIA, which will then be considered by the ICAO Council for an eligibility decision, including the Programme’s responsibilities throughout this process; and

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

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

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

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

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

identifying any emissions unit cancellations specifically for CORSIA use and supporting any related reporting and verification activities.

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



Programme Representative Signature

LUKAS MAY

Programme Representative Name

ISOMETRIC HQ LTD

Programme Name

01-03-2024

Date



Registry Representative Signature

CHRIS PODGORNEY

Registry Representative Name

ISOMETRIC HQ LTD

Registry Name

01-03-2024

Date

Instructions for Registry Representative: Please append a document on the next page of this attestation describing your Registry's ability to implement the requirements of this document, including references to existing registry functionalities that meet the requirements of this document and/or description of business practices and procedures that ensure the Programme Registry's ability to implement the requirements of this document prior to identifying any emissions unit cancellations specifically for CORSIA use and supporting any related reporting and verification activities.

ATTACHMENT A: PROGRAMME REGISTRY ATTESTATION DISCLOSURE FORM

PART 1: INSTRUCTIONS FOR REGISTRY REPRESENTATIVE

The following information request corresponds to the registry representative's certification of its adherence to items 7.1 to 7.11 of the *Emissions Unit Programme Registry Attestation* "Scope of Programme Registry responsibilities under the CORSIA".

In accordance with item 7.12 of the *Emissions Unit Programme Registry Attestation*, registry administrators are to complete and append this form to the signed *Attestation* describing how the Registry will ensure its ability to implement the requirements of the *Attestation*. This includes references to existing registry functionalities that already meet the requirements of the *Attestation* and/or descriptions of business practices and procedures that ensure the Programme Registry's ability to implement the requirements in the *Attestation*.

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

PART 2: PROGRAMME AND REGISTRY REPRESENTATIVE INFORMATION

1. Programme Representative Information

A. Programme Information

Programme name: [Isometric](#)

Administering Organization⁵: [Isometric HQ Ltd](#)

Official mailing address: contact@isometric.com

Telephone #: [+44 20 3192 0250](tel:+442031920250)

Official web address: <https://isometric.com>

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

Full name and title: [Lukas May](#)

Employer / Company (*if not programme*): [Isometric](#)

E-mail address: lukas.may@isometric.com

Telephone #: *Available upon request*

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

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

⁵

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

Full name and title:

Employer / Company (*if not Programme*):

E-mail address:

Telephone #:

2. Registry Representative Information⁶

A. Registry Information

Registry / system name: [Isometric Registry](#)

Administering Organization: [Isometric](#)

Official mailing address: contact@isometric.com

Telephone #: +44 20 3192 0250

Official web address: <https://registry.isometric.com/>

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

Full name and title: [Chris Podgorney](#)

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

E-mail address: chris.podgorney@isometric.com

Telephone #: *Available upon request*

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

Full name and title:

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

E-mail address:

Telephone #:

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

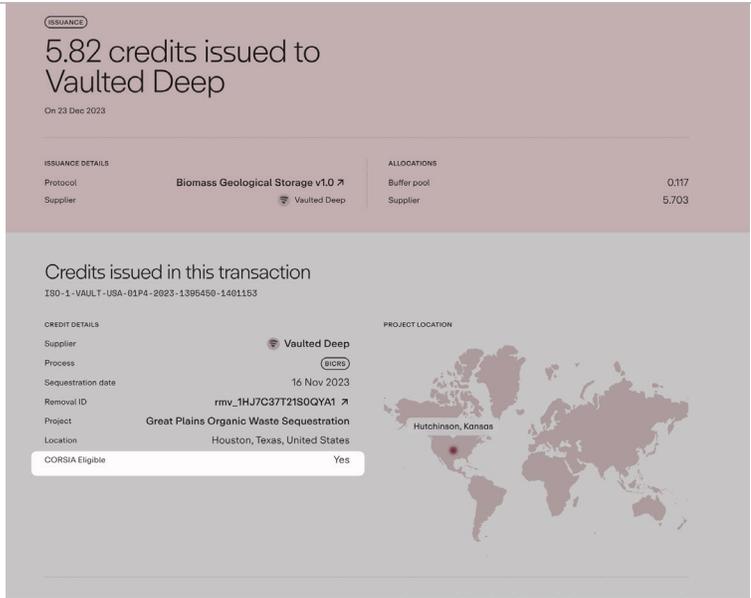
PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES

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|-----|---|--|
| | <p>Does the Programme Registry fully meet the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place in the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat and, if applicable⁷, as acknowledged by the Programme in the signed “Programme acceptance to terms of eligibility for inclusion in the ICAO document “<i>CORSIA Eligible Emissions Units</i>”?”</p> | <input checked="" type="checkbox"/> YES |
| 7.1 | <p>Describe how the Registry ensures its ability to implement these provisions:</p> <p>The Isometric Registry meets the objectives of all provisions and procedures provided to the ICAO Secretariat in the Application Form. It exclusively lists Credits verified to the Isometric Standard and underlying Protocols, with each Credit attached to a unique serial number and representing one metric ton of carbon dioxide removed from the atmosphere for a minimum of one thousand years. The Isometric Registry is managed internally by designated Isometric staff and subject to robust security measures as represented in the Application Form. The Isometric Registry complies with the requirements of section 5 (“<i>Crediting</i>”) of the Isometric Standard, which sets out the rules governing accurate tracking of the full life-cycle of each Credit on it, including Issuance, Delivery, Transfer, and Retirement. Furthermore, the Isometric Registry has the ability to specifically label CORSIA-eligible emissions units and thereby allows retirees to use units for the purposes of ICAO compliance.</p> <p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> <p>The full public functionality of the Isometric is directly accessible at https://registry.isometric.com/, where the functionality and practices outlined in this application can be reviewed.</p> | |
| 7.2 | <p>Will the Programme Registry ensure that a CORSIA participant’s request for a registry account will not be denied solely on the basis of the country in which the requestor is headquartered or based?</p> <p>Describe how the Registry does or will implement this provision:</p> <p>In order to open an Isometric Registry Account, applicants must first complete the relevant documentation, as follows. In the case of Buyers of Isometric Credits, the Buyer Organization must agree to the Isometric Terms and Conditions; in the case of carbon removal suppliers (“Project Proponents”), the Supplier Organization must sign the Isometric Professional Services Agreement. Only Organizations (not individuals) are eligible for a Registry Account.</p> | <input checked="" type="checkbox"/> YES |

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

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| <p>Additionally, any prospective Account Holder must first undergo Isometric’s KYC checks, as outlined in Isometric’s KYC Policy. Accounts will only be Issued to businesses who have passed these KYC procedures.</p> <p>Isometric confirms that it is not Isometric’s policy to deny Registry Account requests solely on the basis of the country in which the requestor is headquartered or based, and the above Registry Account application process is available to applicants based in any country.</p> <p>The only exception to the above is set out in the Isometric KYC Policy, which is that Account Holders should not be based in FATF high-risk jurisdictions (currently: Myanmar, North Korea, Iran), nor named on government sponsored watchlists or international (UN) sanctions lists. If any of these triggers are met, an Account cannot be opened (or if such a trigger is identified for an existing Account, an Account closure process will be initiated).</p> <p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> <p>Isometric’s KYC policy is available at this link, and is publicly accessible on Isometric’s Company website.</p> |
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| <p>7.3</p> | <p>Will the Programme Registry (in the case of applicants to be assessed to determine their eligibility)/Does the Programme Registry (when the Programme is determined to be eligible by a decision of the ICAO Council) identify / label its CORSIA eligible emissions units as defined in the ICAO Document “<i>CORSIA Eligible Emissions Units</i>”?</p> | <p><input checked="" type="checkbox"/> YES</p> |
| | <p>Describe how the Registry does or will implements this provision:</p> | |
| | <p>The Isometric Registry, which is developed and administered internally directly by Isometric, has the technical capability to label Credits as CORSIA eligible emissions units, as per this requirement. This technical capability has not yet been applied to any Credits, since at the time of this application the Isometric Registry has not yet been approved by ICAO.</p> | |
| | <p>At a technical level, specific Credit “Batches” may be designated as “CORSIA Eligible” in this way. This labelling would be publicly visible on a Batch-basis. Each Credit Batch will either be designated and shown as “CORSIA Eligible”, or not, as determined by the appropriate business processes.</p> | |
| | <p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> | |
| <p>Please see below for an example screenshot of how a “CORSIA Eligible” Credit Batch would appear on the Isometric Registry, with this technical functionality enabled:</p> | | |



This screenshot shows a specific Issuance of Credits from a validated Project on the Isometric Registry – see [here](#) for the public, permanent link to this Credit Batch. The highlighted section is not shown today on the Isometric Registry, given we have not yet received approval from ICAO.

| | | |
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| 7.4 | <p>Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, designate the participant’s cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle?</p> | <input checked="" type="checkbox"/> YES |
| | <p>Describe how the Registry does or will implement these provisions:</p> | |
| | <p>Isometric Registry Account Holders are able to administer the Credits in their Account directly via the Registry user interface, available by logging in at https://registry.isometric.com/ . Users may directly “Retire” Credits, and must provide the purpose of the Retirement during this process. Once a user submits a Credit Retirement, the Credits are immediately Retired, and a public, permanent Retirement Certificate is created.</p> <p>Once the Registry is approved by ICAO, an additional Retirement Purpose of “Meeting CORSIA offsetting requirements” will become available to Registry users.</p> | |
| | <p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> | |
| | <p>Please see below for a screenshot of a user selecting a Retirement purpose, as part of Retiring Credits through the Registry User Interface. After selecting, “Meeting CORSIA offsetting requirements” as the purpose, the user will also have the opportunity to note the compliance cycle.</p> | |

Note that although this functionality exists, the Retirement purpose “Meeting CORSIA offsetting requirements” is not visible to users of the Isometric Registry until Isometric is approved by ICAO.

← Previous

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What is the purpose of this retirement?

Purposes

Meeting corporate climate targets

Making a public environmental claim

Meeting CORSIA offsetting requirements

Other government or regulatory requirement

Other

You can provide details in the next step

Continue

| | | |
|--|--|--|
| | <p>a. Will the Programme Registry, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry’s public website the account owner’s cancellations of CORSIA Eligible Emission Units as instructed.</p> | <p><input checked="" type="checkbox"/> YES</p> |
| <p>7.5</p> | <p>b. Will such cancellation information (row a) include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?</p> | <p><input checked="" type="checkbox"/> YES</p> |
| <p>Describe how the Registry does or will implement these provisions:</p> | | |
| <p>Isometric confirms that within 1-3 business days of receipt of a Retirement instruction from an Account Holder via the Registry system, the corresponding Credits will be Retired, and a public Retirement Certificate will be created evidencing the details of the Retired Credits.</p> | | |

As described in the above response to 7.4, Registry Account Holders can submit a Retirement directly via the Registry User Interface, following which the corresponding Credits are immediately Retired.

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 above response to 7.4. In addition, please see the following sample Retirement Certificate which would be made available on the Registry following a Retirement of Credits:

The screenshot displays a retirement certificate from the Isometric Registry. At the top, the Isometric logo and navigation links (My account, Orders, Public registry) are visible, along with the user name Connor Smith. The main heading reads "Carbon Marketplace retired 50 credits on behalf of SimpleJet" with a sub-date of "On 02 Feb 2024".

The certificate is divided into three columns: "RETIREMENT DETAILS", "RETIREMENT PURPOSE", and "NOTE".

| RETIREMENT DETAILS | RETIREMENT PURPOSE | NOTE |
|--|--|---|
| Retired by: Carbon Marketplace Beneficiary: simpleJet | Meeting corporate climate targets, Making a public environment claim | Retiring credits to count towards SimpleJet's 2024 carbon footprint |

Below this, the "Credits retired in this transaction" section shows the transaction ID: SANDBOX-1-BSTOR-GBR-2TRW-2024-90960900-90110900. It includes "CREDIT DETAILS" such as Supplier (Biomass Storage Inc), Process (BICRS), Sequestration date (31 Jan 2024), Removal ID (rmv_1HNG6401NSBX38AF), Project (London Biomass Facility), and Location (Biomass Storage Inc HQ, United Kingdom). A "PROJECT LOCATION" map highlights London.

The "Credit timeline" section lists the following events:

- 02 Feb 2024: Carbon Marketplace retired 50 credits on behalf of simpleJet
- 31 Jan 2024: Biomass Storage Inc delivered 1,000 credits
- 31 Jan 2024: Isometric issued 5,000 credits (4,750 allocated to Biomass Storage Inc, 250 allocated to Biomass Storage Inc Buffer Pool)
- 31 Jan 2024: Biomass Storage Inc removed 5,000 tCO₂e through their London Biomass Facility project

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| 7.6 | Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV? | <input checked="" type="checkbox"/> YES |
| | Describe how the Registry does or will implement this provision: | |
| | Registry Account Holders are able to access a full list of their previous Retirements directly within their Registry Account by logging in at https://registry.isometric.com/ . In addition, upon the request of a Registry Account Holder, Isometric will provide a full CSV report of the Account Holder’s Retirements (either all historic Retirements, or all Retirements for a specific date range, as specified by the Account Holder). This CSV report contains all necessary consolidated information for the Account Holder to meet this reporting requirement. | |
| | In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> . | |
| | Attached to this application as business confidential was an example CSV report (“RetirementHistoryExportReport.csv”) demonstrating the format of the export report. | |

| | | |
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| 7.7 | a. Does the Programme Registry maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants’ designees, and transaction events carried out by a user? | <input checked="" type="checkbox"/> YES |
| | b. Does the Programme Registry disclose documentation of such practices (row a) upon request? | <input checked="" type="checkbox"/> YES |
| | c. Does the Programme Registry utilize appropriate method(s) to authenticate the identity of each user accessing an account? | <input checked="" type="checkbox"/> YES |
| | d. Does the Programme Registry grant each user access only to the information and functions that a user is entitled to? | <input checked="" type="checkbox"/> YES |
| | e. Does the Programme Registry utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user? | <input checked="" type="checkbox"/> YES |
| | f. Do such security features (rows a – e) meet and undergo periodic updates in accordance with industry best practice? | <input checked="" type="checkbox"/> YES |
| | Describe how the Registry implements each provision in rows a – f: | |
| a) Isometric follows best-in-class security provisions, subject to a periodic (minimum annually) audit of compliance. The operational policies and processes followed by Isometric are informed by the CIS Critical Security Controls (CIS Controls) list. Examples of implemented technical measures include remote Mobile Device Management (MDM) for corporate devices, enforcing | | |

Multi-Factor Authentication (MFA) for core services, management of passwords using a password manager, and regular backups to ensure data integrity and availability.

Isometric's in-house technology team follows strict secure Software Development Lifecycle (SDLC) practices. This includes automated scanning of dependencies for Common Vulnerabilities and Exposures (CVEs), static analysis tools for immediate detection of security issues, continuous integration and deployment with a comprehensive automated tests suite, and automated patching of dependencies (99% within 1 working day of release). Every code change goes through a peer review process.

b) Yes, upon request by a relevant body (e.g. ICAO) Isometric can disclose security audit reports (e.g. Cyber Essentials, or equivalent), and other documentation related to data security practices.

c) Security of Credit management on the Isometric Registry is assured through individually identifiable user Accounts, created and managed following industry best practices. Isometric's authentication system leverages industry-leading, secure technologies such as Google Cloud Identity Platform, JSON Web Tokens (JWTs) RFC 7519 standard, 4096 bit RSA signatures, Single Sign-On (SSO) and passwordless authentication.

d) Authenticated users on the Isometric Registry are only able to administer Credits for the Organization to which they are assigned, and are not able to administer Credits for other Organizations. Every data access or modification attempt in the registry goes through a centralized authorization system which maintains a complete audit trail of any successful or attempted action in the system, for example pertaining to Issuance of Credits or accessing confidential information.

In addition, two levels of access role are available, to ensure that Organizations are able to provide "read-only" access to users who require information for reporting purposes, but who should not be able to administer Credits. "Admin" users are granted full authority to administer an Organization's Credits, whereas "Read-only" users are only able to view information. Account Holders are able to specify the access roles which should be granted to each individual user as part of the Account setup process, and are able to request updates to the granted permissions at any time by contacting Isometric.

e) Isometric follows user interface design best practices and has conducted significant end-to-end user testing of the Isometric Registry to ensure the user interaction flows for all transactions conducted on the Registry are clear, and to minimise the risk of user confusion or error. All transactions are initiated from a clear starting point in the interface, following which the user is guided through a step-by-step flow; finally, the user is presented with a summary of their proposed transaction and must confirm their action before the transaction is finalised.

f) Isometric's in-house technology team continuously updates the software behind the Registry, resulting in more than 100 releases per week on average. Open source dependencies are continuously scanned for Common Vulnerabilities and Exposures (CVEs), and 99% of patches are applied within 1 business day of release.

Isometric conducts a periodic (minimum annually) audit of compliance with best-in-class security provisions. The operational policies and processes followed by Isometric are informed by the CIS Critical Security Controls (CIS Controls) list. External security audit providers include:

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| | <p>a. Operations and technology: Cyber Essentials certification program (assessed by The IASME Consortium Ltd)</p> <p>b. Product and infrastructure security penetration tests (performed by Cacilian, A Prescient Security Management Company)</p> |
| | <p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> |
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| | <p>a. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the CORSIA participant account holder or their designee?</p> | <input checked="" type="checkbox"/> YES |
| | <p>b. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme's application form?</p> | <input checked="" type="checkbox"/> YES |
| | <p>Describe how the Registry does or will implement each provision in rows a and b:</p> | |
| 7.8 | <p>a) Isometric records contact information for all Account Holders and, in the case of a breach of data security or integrity, will promptly notify any affected Account Holders, as well as keeping said Account Holders updated on actions taken, resolution and follow up remediations and mitigations put in place following the incident.</p> | |
| | <p>b) Staff working on the Isometric Registry, will in the event of a data or other security breach, inform all relevant internal stakeholders who work on the Isometric Standard (the programme). Isometric will then inform and engage with the ICAO Secretariat on the matter (in the same manner as required for material deviations from the application).</p> | |
| | <p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> | |
| | <p>A list of all Isometric staff can be found on our website here: https://isometric.com/company. Roles and responsibilities denote the staff who would be involved on the Registry and the Programme side in relation to any breach and follow-up actions described above.</p> | |
| | <p>Further internal information related to data security and breach management is defined in the publicly available Isometric Incident Response Policy.</p> | |

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| 7.9 | Does the Programme Registry ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV ⁸ ? | <input checked="" type="checkbox"/> YES |
| | Describe how the Registry implements these provisions: | |
| | All Retirements on the Isometric Registry are permanent. The Registry provides no technical functionality to allow users to further transact or use Credits, once Credits have been Retired. As outlined in the response to (7.4), users must provide a Retirement Purpose in order to complete a Retirement. | |
| | In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> . | |
| Please see section 5.4 ("Retirement Rules") of the Isometric Standard here for further details. | | |

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| 7.10 | a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format? | <input checked="" type="checkbox"/> YES |
| | b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required? | <input checked="" type="checkbox"/> YES |
| | c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields? | <input checked="" type="checkbox"/> YES |
| | d. Does the Programme Registry ensure that all cancellation information on its website can be downloaded in a machine-readable format, e.g., .xlsx? | <input checked="" type="checkbox"/> YES |
| | Describe how the Registry implements each provision in rows a – d: | |
| | <p>a) Isometric follows user interface design best practices and has conducted significant end-to-end user testing of the Isometric Registry to ensure all information, including the display of Retirement Certificates, is presented in clear, user-friendly format.</p> <p>b) All Retirement information and Retirement Certificates are directly available on the Isometric Registry at https://registry.isometric.com/, at no cost and with no login/credentials required.</p> <p>c) and d) All Retirement information on the Isometric Registry is available to be downloaded in a CSV report format, allowing any user to search and filter this information based on data fields, and link directly to the relevant Retirement Certificate on the Registry.</p> <p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> | |

⁸ Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors.

Please see <https://registry.isometric.com/>.

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| 7.11 | <p>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?</p> | <input checked="" type="checkbox"/> YES |
| | <p>b. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations consistent with the Programme’s long-term planning, including plans for possible dissolution?</p> | <input checked="" type="checkbox"/> YES |
| | <p>Describe how the Registry does or will implement each provision in rows a and b:</p> | |
| | <p>a) The Isometric Registry maintains a permanent record of all project information, documentation and Credits Issued and Retired from a Project. This information is intended to be held on a permanent basis and therefore for more than three years beyond the end date of the relevant compliance period. Data related to Projects which are no longer operational continue to be recorded on the Registry.</p> | |
| | <p>b) Yes, Isometric will do so, and this forms part of Isometric’s plans for ensuring continuity in the event of possible dissolution as set out in the Wind Down Policy (shared separately as business confidential information as part of this application).</p> | |
| | <p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> | |
| <p>Please see here for an example of a Project page on the Isometric Registry, which includes Project information, documentation, and associated Credits Issued from the Project. Isometric’s Wind Down Policy is considered business confidential.</p> | | |