

CORSIA Eligible Emissions Unit Programme Change Notification Form

Version 2.0; Effective from 10 January 2022

PART A: ABOUT THIS FORM

Once an emissions unit programme is approved by the ICAO Council as eligible to supply CORSIA Eligible Emissions Units, the programme commits to notify the ICAO Secretariat of any “material changes” to its “Scope of Eligibility”, *including any unilateral decision to revoke or invalidate a class of CORSIA-eligible emission units within the programme’s Scope of Eligibility*, for further review¹ by the Technical Advisory Body (TAB) that advises the ICAO Council on the eligibility of emissions units for use in CORSIA.

*TAB Procedures*² defines a “Material Change” as an update to a programme’s *Scope of Eligibility* that would alter the programme’s response(s) to any questions in its application form and further inquiries from the TAB over the course of the programme’s assessment, including programme-initiated unit invalidation and/or revocation. (paragraph 7.3.).

TAB Procedures defines a CORSIA Eligible Emissions Unit Programme’s *Scope of Eligibility* as “the extent and limits of a programme’s eligibility, which is defined, assessed, and granted on the basis of the programme-level governance structures, measures or mechanisms, and procedures that programmes have in place at the time of their initial submission of application materials to the ICAO Secretariat; and any updates to these procedures that are communicated to TAB during the course of its assessment; and as defined in the general or programme-specific eligibility parameters set out in TAB’s recommendations” (paragraph 4.5).

Annually, TAB will indicate deadlines for programmes to notify ICAO of any such material changes. These notifications should be submitted by the next deadline after the material change has occurred; the upcoming deadlines are indicated in the version of the *TAB Work Programme and Timeline* document that is currently effective. This document is available on the CORSIA website³.

Material changes should be disclosed using this form. TAB will then consider the need for any further review, in line with *TAB Procedures*. If TAB identifies that the change is indeed material and should be further assessed, it will invite public comments on the consistency of the proposed revision with the Emissions Unit Criteria (EUC) and *Guidelines for Criteria Interpretation*. The ICAO Secretariat will inform the programme of TAB’s decision to more deeply assess the programme’s modification, or its confirmation that the modification is consistent with the CORSIA EUC. The programme will also be informed of the date by which the review will be completed. The length of the review should be determined by the severity and scale of the material change.

PART B: PROGRAM CHANGE NOTIFICATION(S)

¹ Any unilateral programme-initiated invalidation and/or revocation of a class of CORSIA-eligible emissions units is considered to be a “material change” to the CORSIA-eligible programme’s *Scope of Eligibility*. Such units are regarded as immediately ineligible for use for CORSIA purposes in light of absence of assurance that it will administer the units consistent with its *Terms of Eligibility*. The units will be reflected as exclusions from the programme’s *Scope of Eligibility* in the ICAO Document “CORSIA Eligible Emissions Units” upon Council’s confirmation of the update. Once a programme notifies ICAO that it wishes to exclude a class of units from its eligibility scope, and in order to provide the most accurate and timely information available prior to Council’s confirmation of the update, the ICAO Document “CORSIA Eligible Emissions Units” will identify in a footnote that the programme requested a change to its *Scope of Eligibility* to exclude certain units subject to a decision by the ICAO Council and, if possible, clearly specify the affected class of units. The programme’s *Scope of Eligibility* that is deemed valid by the ICAO Council will be reflected in the ICAO Document titled “CORSIA Eligible Emissions Units” in a timely manner

² In *TAB Procedures*, paragraphs 4.5, 7.3 and 8.2 – 8.6 in particular pertain to the *Scope of Eligibility* and notification and assessment of material changes.

³ The *TAB Work Programme and Timeline* and *TAB Procedures* documents are available here:
<https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

The Programme is requested to provide the following information regarding any modification(s) to the programme's *Scope of Eligibility* that could constitute a "material change" as described above. Report each change separately by duplicating (copying and pasting) the table below as needed.

Isometric:

CHANGE 1 - Business Confidentiality Procedures
<p>a. Description of the change (e.g., the addition, modification, deletion undertaken):</p> <p>This change is an addition to the Isometric Standard which clarifies Isometric's business confidentiality procedures. The addition makes clear that existing business confidentiality provisions cannot prevent the disclosure of any information which is necessary for the robust quantification of carbon removal or CORSIA-eligible activity.</p> <p>Isometric's updated procedures now explicitly state that all baseline data and assumptions will be publicly available and are not covered by business confidentiality claims.</p>
<p>b. Rationale for the change:</p> <p>This addition is in response to recommendation 4.3.10.4 (a) from TAB to make sure the programme's business confidentiality procedures are sufficiently clear and that they do not hinder transparency by preventing the disclosure of information which is relevant for quantifying carbon removal or CORSIA eligibility.</p> <p>The revised wording in Section 3.2 ("Documentation") of the Isometric Standard clarifies that Isometric's business confidentiality procedures cannot be used to prevent baseline data and assumptions being made publicly available. This ensures transparency of baseline calculations for CORSIA projects. We understood that TAB was concerned that without this clarification, a project could designate its baseline methodology as "confidential," undermining the Emissions Unit Criteria (EUC) requirement for transparent and credible baselines.</p>
<p>c. Where the change is reflected in the Programme's documentation or other resource(s)⁴:</p> <p>This change in wording is reflected in Section 3.2 ("Documentation") of the Isometric Standard. The addition is highlighted in bold and blue below:</p> <p><i>Isometric will not publicly disclose sensitive business information inherent to data included in the PDD or otherwise provided by the Project Proponent. Information will be labeled as sensitive by the Project Proponent, and Isometric will communicate to the Project Proponent whether any information deemed sensitive is necessary to be shared in order to accurately reflect Removal GHG calculations. Sensitive business information may include, but is not limited to:</i></p> <ul style="list-style-type: none"> • <i>locations,</i> • <i>names,</i> • <i>proprietary processes,</i> • <i>non-public acquisitions/partnership plans, etc.</i> <p>This cannot prevent the disclosure of baselines and other underlying assumptions critical for robust quantification of carbon removal.</p>

⁴ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

This is a clarification of an existing policy and does not contradict anything submitted in the original documentation. The relevant excerpt of the original Isometric application is below:

Question 3.8 Transparency and public participation provisions: *Does the programme publicly disclose what information is captured and made available to different stakeholders?*

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).

e. How the information in "d." would be revised and submitted to any future (re-)assessment process, by updating the information in "d." to reflect any / all modifications to the Programme's original information that result from the change:

As above, the Isometric Standard has been updated to ensure clarity with respect to the scope of business confidentiality procedures. Future assessment processes will explicitly reference [Section 3.2 \("Documentation"\)](#) of the Isometric Standard.

CHANGE 2 - Updates to terminology in the Isometric Standard

a. Description of the change (e.g., the addition, modification, deletion undertaken):

Updates have been made to Isometric's procedures and programme documentation to ensure that clearer terminology (e.g., "must/shall") is used to describe mandatory requirements. This includes changes to:

- The [Isometric Standard](#)
- Isometric's template Project Design Document (attached with track changes)
- Isometric's [Validation and Verification Body Policy](#)

Isometric has added relevant definitions to the Isometric Standard to provide clarity with respect to certain terminology used within the standard.

Isometric has also paid particular attention to the following areas highlighted by TAB in recommendation 4.3.10.4 (b) - safeguards, sustainable development, reversal risk assessments and carbon leakage.

b. Rationale for the change:

Isometric has updated its documentation in line with recommendation 4.3.10.4 (b) from TAB.

Specifically, Isometric has updated its standard to provide clarity in relation to language used within the programme. This is covered in an updated section of the Isometric standard [1.1 \(“Language”\)](#) which indicates “must” is a requirement.

In addition, Isometric has replaced “should” with “must” for mandatory requirements in all programme documentation to clarify the enforceability of the programme rules, ensure uniformity across all governance documents and align with CORSIA EUC criteria on safeguards, reversal risk management, carbon leakage and sustainable development.

These changes directly respond to the recommendation 4.3.10.4 (b) from TAB to make sure that the programme has used the correct terminology (e.g., “must/shall”) across all programme documentation. The rationale for the specific changes is added below:

- **Safeguards**

[Section 3.7 \(“Environmental and Social Impacts”\)](#) of the Standard has been updated to make clear that consideration of social and environmental impacts must be ongoing throughout the lifespan of the project and any assessments updated whenever necessary.

- **Sustainable development**

[Section 3.7.3 \(“Sustainable Development Impacts”\)](#) of the Isometric Standard has been updated to make it clear that, wherever applicable, a project must include an explanation of how their project is consistent with sustainable development goals in the Project Design Document.

[Section 3.7.2 \(“Social Impacts”\)](#) of the Isometric Standard has also been updated to make clear that Project Proponents must consider the negative social impacts from the project and this must include: labour rights and working conditions, land acquisition and involuntary resettlement, impacts on indigenous people and local communities and cultural heritage and respect for human rights and stakeholder engagement.

- **Reversal risk assessments**

[Section 8.0 \(“Appendix B: Risk Reversal Questionnaire”\)](#) of the Isometric Standard has been updated to make clear that projects must re-assess their reversal risk using this questionnaire at the renewal of each crediting period or if monitoring identifies a reversal-related risk or if an actual reversal event takes place and at a minimum every 5 years.

- **Carbon leakage**

[Section 2.5.4 \(“Leakage”\)](#) of the Isometric Standard has been updated to make clear that projects must demonstrate a robust assessment of potential increases in GHG emissions outside the defined GHG system boundary that occurs as a result of a project’s activity.

[Section 2.5.9 \(“Risk of Reversal”\)](#) of the Isometric Standard has been updated to make clear storage risks must be assessed as part of the uncertainty assessment and accounted for in the conservative estimate of removal.

c. Where the change is reflected in the Programme's documentation or other resource(s)⁵:

Isometric has made updates to terminology across the Isometric Standard, as well as the Project Design Document and Validation and [Verification Bodies Policy](#) document.

These changes are listed comprehensively below, with new words indicated in blue and strikethroughs used to indicate changes in language. Links are also provided to the current text of the Isometric Standard.

- **Isometric Standard**

Section 1.1 ("Language guide")

Throughout this Standard, and throughout Isometric Protocols, the words below are to be interpreted as follows:

- **"Must" indicates a requirement**
- **"Should" indicates a recommendation**
- **"May" indicates a permissible course of action**
- **"Will" indicates standard operating procedures implemented by Isometric**

Section 2.5.1 ("Boundaries")

*Protocols require Cradle-to-Grave GHG accounting 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 ~~should~~ **must** together encompass the entire impact of a Project on GHG emissions. This ~~should~~ **must** be presented as part of a GHG Statement and corresponding GHG Statement Report.*

Section 2.5.3.2 ("Regulatory and Policy Additionality Considerations")

*[...] Legal requirements that ~~should~~ **must** be considered include, but are not limited to:*

Section 2.5.4 ("Leakage")

*Projects ~~should~~ **must** demonstrate a robust assessment of potential increases in GHG emissions outside the defined GHG system boundary that occurs as a result of the Project activity. [...]*

Section 2.5.6 ("Common Calculation Factors")

*All calculations ~~should~~ **must** use consistent, standardized factors, including the following:
Global Warming Potential (GWP): Calculations ~~should~~ **must** use the 100-yr GWP for the GHG of interest, based on the most recent volume of the IPCC Assessment Report, currently the Sixth Assessment Report*

⁵ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

Section 2.5.8.2 (“Monitoring”)

the frequency of measurement and reporting, ~~as which should be~~ specified in the relevant Protocol; ~~reflecting the relative Uncertainties of a technology at the start of a program and be reviewed on an annual basis;~~

Section 2.5.9 (“Risk of Reversal”)

The Buffer Pool is not meant to insure against risks in cases in which CO₂ is stored in an open system (e.g., the ocean) and direct observation would not be possible. In open systems, storage risks ~~should~~ **must** be assessed as part of the Uncertainty assessment and accounted for in the Conservative estimate of Removal.

Section 2.5.10 (“GHG Statement Policies”)

Protocols Certified by Isometric should use Consequential Analysis to determine GHG emissions. Protocols **must** address:

Section 3.2 (“Documentation”)

The PDD ~~should~~ **must** be consistent with ISO 14064-2:20197, and ~~should~~ **must** include:

Section 3.3 (“Eligibility”)

Projects ~~should~~ **must** conform to all relevant laws and regulations in the jurisdiction in which they operate.

Section 3.5 (“Stakeholder Input Process”)

[...] All stakeholders ~~should~~ **must** be equitably represented, involved and able to contribute freely.
[...]

- Iterative:
 - The first consultation meeting ~~should~~ **must** occur prior to Project development, such that any input and concerns can be incorporated into the Project's design, and meeting and correspondence ~~should~~ **must** be operational throughout the Project's lifespan.
- Accessible:
 - Stakeholders and rights-holders ~~should~~ **must** be invited to consultation meetings with a minimum notice of 14 days.
 - Stakeholders and rights-holders ~~should~~ **must** be invited to consultation meetings via **appropriate** methods, **which may include, but are not limited to, including but not limited to** the post, email, or notices in newspapers and public places.
 - Consultation meetings ~~should~~ **must** be scheduled to maximize attendance, taking note of cultural or religious holidays and heritage.
 - **Meetings, documentation and correspondence must be in the local language(s), or have a translator where necessary to facilitate communication.**

- *Meetings, documentation and correspondence should be respectful of local knowledge; and accessible to a non-technical audience.*
- ~~Meetings, documentation and correspondence should be:~~
 - ~~in the local language(s), or have a translator where necessary to facilitate communication;~~
 - ~~respectful of local knowledge; and~~
 - ~~accessible to a non-technical audience.~~
- **Transparent:**
 - The intention of each consultation meeting ~~should~~ **must** be communicated to all stakeholders prior to the meeting.
 - All stakeholder or Project Proponent conflicts of interests ~~should~~ **must** be declared.

Section 3.7 (“Environmental and Social Impacts”)

[...] The consideration of these impacts ~~should~~ **must** be ongoing throughout a Project's lifespan and assessments updated when necessary, and ~~should~~ **must** include provisions for Project closure and post-closure. [...]

Section 3.7.1 (“Environmental Impacts”)

A Project must demonstrate that it creates no net environmental harm. These assessments and mitigation strategies ~~should~~ **must** consider, ~~where applicable,~~ the potential negative environmental risks from a Project's implementation. This ~~should~~ **must** include, but is not limited to, the following, as outlined in the ICVCM Core Carbon Principle

Section 3.7.2 (“Social Impacts”)

A Project must demonstrate that it creates no net social harm. These assessments and mitigation strategies ~~should~~ **must** consider, ~~where applicable,~~ **any the potential negative social risks from a Project's implementation** ~~risk of a negative social impact.~~ This ~~should~~ **must** include, but not be limited to, the following, as outlined in the ICVCM Core Carbon Principle

Section 3.7.3 (“Sustainable Development Impacts”)

Such an explanation ~~should~~ **must** be included in the Project Design Document. If applicable, a qualitative assessment ~~should~~ **must** be included for any positive impacts identified in relation to SDGs other than SDG13. Project Proponents ~~should~~ **must** provide information on any standardized assessment tools and methods used as part of this explanation.

Section 4.2 (“Validation and Verification Process”)

Prior to Validation/Verification, the third party ~~should~~ **must** prepare a Validation/Verification plan that details the activities and schedules. The plan may be revised as necessary during the process. The plan ~~should~~ **must** be communicated with the Project Proponent and ~~should~~ **must** include, at minimum [...]

The Verifier ~~should~~ **must** produce a report that documents the activities, results, findings, and conclusion of the Verification. The Verification report ~~should~~ **must** contain, at a minimum [...]

- **Validation and Verification Bodies Policy Document**

There have been three updates to section 3 and 7 of the **Validation and Verification Bodies Policy Document** to replace “shall” with “must”. These are highlighted below:

Section 3: Auditor Competencies and Requirements

An audit team ~~shall~~ **must**, at a minimum, 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.

The VVB ~~shall~~ **must** demonstrate competence in the sectoral areas relevant to the project's carbon removal activities, as defined in the VVB Application Template

Section 7: Reporting requirements

Prior to validation or verification, the VVB **must** ~~shall~~ prepare a validation or verification plan that details the activities and schedules, according to chapter 4.2 (“Validation and Verification Process”) of the Isometric Standard.

- **Project Design Document**

Isometric has replaced “should” with “must” in A6, B4 and section 5 (a) of general instructions. This document is not published, so is attached to this form to highlight mandatory requirements. These changes are highlighted below.

A6 Technical Description of Project Activity: Please provide a brief technical description of your carbon removal Project activity in accessible language. This **must** ~~should~~ include information on facilities and equipment, the age and average lifespan of equipment, and all further information essential to understanding how carbon removal is achieved by the Project.

B4: Project Boundary: Please provide a description of the project boundary and complete the below table, including all GHGs considered across all Sources, Sinks and Reservoirs (SSRs) in both the Project and Baseline scenario. An appropriate level of detail on the scope of each individual GHG SSR that was studied **must** ~~should~~ be clearly set out. Robust justification and appropriate evidence must be provided for any GHG SSRs that have been excluded from the project boundary. Evidence may be documented here or appended to the GHG Statement or PDD separately.

5. Where a PDD contains information that the project proponent wishes to be treated as confidential/proprietary, submit documentation in two versions:

- (a) One version where all parts containing confidential/proprietary information are made illegible (e.g. by covering those parts with black ink or removing specific details that could reveal sensitive information. However, the redaction ~~should~~ **must** be done in a manner that maintains the minimum level of information required by the template or document guidelines.) so that the version can be made publicly available without displaying confidential/proprietary information;

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials

and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:
In June 2024, TAB asked how Isometric used verbs in different places in the Isometric Standard. (The original question from TAB and Isometric's response to this is copied below in bold and italics respectively.)
This exchange has been superseded as we have provided a clear style guide in Section 1.1 ("Language guide") of the latest Isometric Standard and have replaced "should" with "must" in all cases where the requirement is mandatory.
<i>Q: The Isometric Standard uses different verbs in different places – "must" "will" "should" "can". Is TAB correct to assume that procedures labelled as "must" are requirements whereas those labelled "should" and "can" are not necessarily requirements?</i>
<i>A: Unless specified otherwise, "should" and "must" in the Standard can be read interchangeably. "Can" and "may" are used to denote something that is not a strict requirement.</i>
e. How the information in "d." would be revised and submitted to any future (re-)assessment process, by updating the information in "d." to reflect any / all modifications to the Programme's original information that result from the change:
As above, the Isometric Standard and other programme documentation has been updated to ensure clearer terminology (e.g., "must/shall") is used to describe mandatory requirements. Future assessment processes would explicitly reference the updated Isometric Standard.

CHANGE 3 - Updates to Isometric's Permanence criteria
a. Description of the change (e.g., the addition, modification, deletion undertaken):
Isometric has strengthened its permanence criterion in two key ways, in line with recommendation 4.3.10.4 (c) from TAB. <ul style="list-style-type: none"> First, Isometric has made an addition to the Isometric Standard to make clear that it is mandatory for projects to re-assess the reversal risk according to the risk reversal questionnaire at least every 5 years, in addition to if any of the following milestones being met: <ul style="list-style-type: none"> the renewal of each crediting period. when monitoring identifies a reversal related risk. when monitoring identifies an actual reversal event. Second, Isometric has committed to full compensation for any material reversal of emission removals that were issued as CORSIA eligible credits. This is reflected in additions to the Isometric Standard and Isometric's updated CORSIA Eligibility Policy.
b. Rationale for the change:
Isometric's changes are in direct response to recommendation 4.3.10.4 (c) from TAB to make sure the programme's procedures in relation to permanence are in line with CORSIA EUC criteria.
Isometric has made changes to the frequency of its risk assessment process and the liability of Isometric as a company in the event of a reversal. Taken together, these changes significantly

strengthen the assurance processes around risk of leakage and the safeguards to provide compensatory measures in the event of a reversal.

The programme has clarified its procedures to make clear that there is a periodic assessment of reversal risk every 5 years and, in addition, if particular milestones are met a reassessment is required. This will make sure a project is making appropriate contributions to its buffer pool to insure against the risk of reversal. The changes are reflected in section [2.5.8.2: \(“Monitoring”\)](#) of the Isometric Standard, as well as section [8.0 \(“Risk Reversal Questionnaire”\)](#)

Isometric has committed to guaranteeing full compensation for any material reversal of removals that were issued as CORSIA eligible credits, where other compensation mechanisms are not available or unable to fully compensate for a reversal. This reflects that it is the responsibility of the registry to put in place appropriate safeguards to ensure full compensation in the event of a reversal and, if these safeguards are insufficient, the registry is ultimately responsible for providing compensation.

c. Where the change is reflected in the Programme’s documentation or other resource(s)⁶:

Risk Assessment Process

The changes to Risk Assessment process are reflected in the following sections of the Isometric Standard, additions are included in blue and links are provided to the latest section:

[Section 2.5.8.2: \(“Monitoring”\)](#)

Monitoring requirements must include:

- *adherence to the monitoring program of the Protocol that the individual Project is following;*
- *the frequency of measurement and reporting, which should be specified in the relevant Protocol, reflect the relative Uncertainties of a technology at the start of a program and be reviewed on an annual basis;*
- *consideration of Baselines and incorporating provisions for reevaluation at the end of a Project's Crediting Period or at set timescales as defined within the Protocol;*
- *the methodology for detecting all potential Reversal mechanisms;*
- *provisions for reporting Reversals to the VVB and Isometric, as adequate deductions to net Removals may be required;*
- *identification of (and actionable plan for remediation of) emissions of CO₂e during a Project's operational and post-cessation lifespan; and*
- *monitoring reports that are made publicly available to the Registry.*
- ***[re-assessment of reversal risk using the risk reversal questionnaire at a minimum every 5 years, in addition to any of the following milestones being met:](#)***
 - ***[the renewal of each crediting period;](#)***
 - ***[when monitoring identifies a reversal-related risk;](#)***
 - ***[when monitoring identifies an actual reversal event has taken place;](#)***

[Section 8.0: \(“Risk Reversal Questionnaire”\)](#)

⁶ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

*This questionnaire provides guidance on assessing Risk of Reversal, to be used by Protocols and Projects which need to make this assessment for use on the Isometric Registry. **Projects must re-assess their reversal risk using this questionnaire at the renewal of each crediting period or if monitoring identifies a reversal-related risk or if an actual reversal event takes place. In any event, projects should reassess their reversal risk at a minimum every 5 years.***

Liability

The following changes make clear that Isometric will act as the ultimate guarantor of CORSIA eligible emission units.

Section 5.8: (“CORSIA”)

Project Proponents wishing to issue credits that would be eligible as emissions units for the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) must comply with Isometric’s [CORSIA Eligibility Policy](#).

To mitigate the risk of double claiming of any CORSIA-eligible emissions units, Project Proponents must agree with Isometric suitable mechanisms to compensate for double claims of their CORSIA-eligible emissions units by airline operators for CORSIA and Host Countries working towards fulfillment of Nationally Determined Contributions (NDCs).

Isometric commits to being the final guarantor of CORSIA-eligible emissions units, if other safeguards to reimburse CORSIA-eligible emissions units, such as a project's buffer pool contributions, other mechanisms outlined in [Buffer Pools](#) or insurance policies, are insufficient to fully compensate for any reversal of issued CORSIA-eligible emission units. Further detail is provided in the [CORSIA Eligibility Policy](#).

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme’s current eligibility:

Risk Assessment

In Isometric’s original application, it set out its approach to risk assessment. This did not specify the frequency of risk reversal assessment, instead it referenced the risk assessment questionnaire which formed part of the Isometric standard. The relevant section is quoted below.

a) undertake a risk assessment that accounts for, inter alia, any potential causes, relative scale, and relative likelihood of reversals? (Paragraph 3.5.2)

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.

Liability

In our original application, Isometric set out that buffer pools are used to compensate for material reversal of activities.

d) ensure full compensation for material reversals of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA? (Paragraph 3.5.4)

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.

In Section 8 of our previous version of our CORSIA Eligibility Policy, we also noted a range of policies, such as insurance and buffer pools, which could provide compensation in the event of a reversal caused by a country failing to apply a corresponding adjustment. The policies in relation to this have been updated. Further details on these updates here are provided in “change 8”.

e. How the information in “d.” would be revised and submitted to any future (re-)assessment process, by updating the information in “d.” to reflect any / all modifications to the Programme’s original information that result from the change:

The Isometric Standard has been updated to reflect TAB’s recommended requirements in relation to permanence. These updates are found at [2.5.8.2: \(“Monitoring”\)](#), [5.8: \(“CORSIA”\)](#), [8.0 \(“Risk Reversal Questionnaire”\)](#). Given these updates have been made, it is not necessary to resubmit the information provided in “d”. In addition, Isometric has published an updated [CORSIA Eligibility Policy](#). In any applications for future assessment cycles, we will refer to these updated materials.

CHANGE 4 - Updates to Isometric’s policy on the provision of compensation for reversals of CORSIA eligible emissions

a. Description of the change (e.g., the addition, modification, deletion undertaken):

Isometric has added a commitment to the Isometric Standard to make clear it would commit to fully compensate for any reversal of emissions removal that was issued as a CORSIA eligible unit, should other safeguards fail to provide compensation.

b. Rationale for the change:

Isometric’s commitments have been made to respond to recommendation 4.3.10.4 (d) of TAB’s recommendations.

The changes to [5.8: \("CORSIA"\)](#) of the Isometric Standard are to make clear Isometric commits to fully compensate for any reversal of emissions removal that was issued as a CORSIA eligible unit. This includes cases where a reversal exceeds the available buffer. This ensures that environmental integrity is maintained and no CORSIA credit will end up invalid in the event of a reversal.

c. Where the change is reflected in the Programme's documentation or other resource(s)⁷:

The following changes to the Isometric Standard to make clear that Isometric it would commit to fully compensate for any reversal of emissions removal that were issued as a CORSIA eligible emission unit, should other safeguards fail to provide compensation.

Section 5.8: ("CORSIA")

To mitigate the risk of double claiming of any CORSIA-eligible emissions units, Project Proponents must agree with Isometric suitable mechanisms to compensate for double claims of their CORSIA-eligible emissions units by airline operators for CORSIA and Host Countries working towards fulfillment of Nationally Determined Contributions (NDCs).

Isometric commits to being the final guarantor of CORSIA-eligible emissions units, if other safeguards to reimburse CORSIA-eligible emissions units, such as a project's buffer pool contributions, other mechanisms outlined in [Buffer Pools](#) or insurance policies, are insufficient to fully compensate for any reversal of issued CORSIA-eligible emission units.

Further detail is provided in the [CORSIA Eligibility Policy](#).

The following changes to the [CORSIA Eligibility Policy](#) are to make clear that Isometric will fully compensate for any reversal of emissions removal that were issued as a CORSIA eligible emission unit in the event of a host country failing to apply a corresponding adjustment, should other safeguards fail to provide compensation:

CORSIA Eligibility Policy:

Section 8 Double Claiming Reconciliation Procedure

*Unless agreed otherwise with the PP, Isometric's default approach is to automatically compensate for any instances in which a Corresponding Adjustment has not been made by the relevant Host Country using option 1 above. **Isometric commits to procure sufficient quantities of replacement CORSIA-eligible units to reconcile all double-claiming in the event that this buffer pool is exhausted.***

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

⁷ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

In our original application form, we referred to buffer pools as the means to compensate in the event of a reversal in response to question 4.5.

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.

e. How the information in "d." would be revised and submitted to any future (re-)assessment process, by updating the information in "d." to reflect any / all modifications to the Programme's original information that result from the change:

Isometric has updated the relevant sections of the Isometric Standard ([5.8 "CORSIA"](#)) and [CORSIA Eligibility Policy](#). This documentation makes clear that Isometric commits to fully compensate for any reversal of emissions removal that was issued as a CORSIA eligible unit. This would be referenced in any future assessment.

CHANGE 5 - Ensuring consistency with Article 6 and TAB's criteria of interpretations.

a. Description of the change (e.g., the addition, modification, deletion undertaken):

Isometric has updated its CORSIA Eligibility Policy, consistent with the Article 6 and TAB's clarifications of TAB's criteria of interpretations. Specifically Isometric has added text stating in its procedures that all emissions units representing mitigation that occurred from 1 January 2021 onward and are used in the CORSIA must be appropriately accounted for in line with the relevant and applicable international provisions, as stated in the EUC Guidelines. This is set out in section one of Isometric's updated [CORSIA Eligibility Policy](#).

b. Rationale for the change:

This update has been made to address the recommendations from TAB to move Isometric from "conditional" to full CORSIA approval. This is in response to TAB's recommendation 4.3.10.4 (e) (i).

c. Where the change is reflected in the Programme's documentation or other resource(s)⁸:

Isometric's Corsia Eligibility Policy has been updated to reflect TAB's recommendation. This addition to the text of section 1 of the [CORSIA Eligibility Policy](#) is highlighted in blue below.

Introduction and scope

*The Carbon Offsetting and Reduction Scheme for International Aviation ("CORSIA") is an emissions mitigation scheme developed by the International Civil Aviation Organization ("ICAO") that mandates airline operators to offset CO2 emissions exceeding a 2019 baseline for international flights among participating nations by purchasing and canceling eligible emissions units. These units must adhere to CORSIA's Emissions Unit Eligibility Criteria. Carbon crediting programs seeking to provide credits under CORSIA must demonstrate compliance with these criteria. **All emissions units representing mitigation that occurred from 1 January 2021 onward and are used in the CORSIA must be appropriately accounted for in line with the relevant and***

⁸ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

applicable international provisions, as stated in the EUC Guidelines, in particular through corresponding adjustments by the host country. (This is discussed further in Section 3 below).

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

This does not conflict with any previous material submitted and assessed by TAB, but provides further clarity that any mitigation is appropriately accounted for in line with the relevant applicable international provisions.

e. How the information in "d." would be revised and submitted to any future (re-)assessment process, by updating the information in "d." to reflect any / all modifications to the Programme's original information that result from the change:

Isometric's updated and published [CORSIA Eligibility Policy](#) provides the relevant information on the programme's approach. This would be referenced in any future assessments.

CHANGE 6 - Updates to Isometric's procedures in relation to host country attestations to ensure that they are in line with accounting and reporting steps described in Article 6 guidance

a. Description of the change (e.g., the addition, modification, deletion undertaken):

Isometric has updated its procedures in relation to host country attestations to ensure that they are in line with accounting and reporting steps described in Article 6 guidance. Isometric has also developed and put into place a complete suite of procedures necessary to prevent double-claiming, consistent with the criterion "only counted once towards a mitigation obligation". This is in response to TAB's recommendations 4.3.10.4 (e) and 4.3.10.4 (e) (ii).

b. Rationale for the change:

This suite of updates has been made to address the recommendations from TAB to move Isometric from "conditional" to full approval for CORSIA and put into place a complete suite of procedures in relation to host country attestations to ensure that they are in line with accounting and reporting steps described in Article 6 guidance. This is in addition to putting in place a complete suite of procedures necessary to prevent double-claiming.

c. Where the change is reflected in the Programme's documentation or other resource(s)⁹:

Isometric has made changes which are reflected in the latest version of the [CORSIA Eligibility Policy Document](#). Isometric has made significant updates to section 3 of the policy which sets out the requirements in relation to obtaining a Host Country Letter of Authorisation.

Section 3: Host Country Letter of Authorisation

Prior to the issuance of CORSIA-eligible credits, Project Proponents must obtain a Host Country Attestation from the relevant national authority. This will be in the form of Letter of

⁹ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

Authorisation. Isometric provides a template LoA to Project Proponents, which will then be completed by the relevant designee of the Host Country. If the removal credits of the Project Proponent are generated in more than one country, all countries in which credits intended for use as an ITMO for CORSIA-purposes were generated must issue a Letter of Authorisation. Isometric will provide a template for this letter of authorisation which must include:

- *The official name of the Host Country and its authorized representative.*
- *The date of issuance of the authorization.*
- *The name and details of the project for which authorization is granted, including the project code.*
- *Details on the sector, activity type, and crediting period covered under the authorization.*
- *Confirmation that the host country authorizes the use of the credits for CORSIA.*
- *A statement indicating limits on the number of credits permitted for CORSIA use and any applicable time restrictions.*
- *A formal declaration from the host country that it will not count the mitigation outcome toward its NDC.*
- *A definition of “first transfer” specifying when a Corresponding Adjustment will be applied - this could be (i) authorization, (ii) issuance, or (iii) the use or cancellation of the mitigation outcome.*
- *A statement that a corresponding adjustment will be made in line with the requirements of the Paris Agreement, to account for the use under CORSIA.*
- *A statement that affirms and acknowledges that the host country will demonstrate that Corresponding Adjustments have been completed and reported in the country’s biennial transparency reports (as required by the Annex to decision 18/CMA.1, and consistent with decisions in 2/CMA.3 and also including any relevant future decisions by the CMA).*
- *A declaration that a country will report on granted authorizations and use of carbon dioxide removals for CORSIA in a transparent manner through the country’s biennial transparency reports per Article 13 of the Paris Agreement or subsequent reports as required by any future decision of the CMA.*

~~*Isometric provides a template LoA to Project Proponents, which may then be completed by the relevant designee of the Host Country. If the removal credits of the project are generated in more than one country, all countries in which credits intended for use as an ITMO for CORSIA purposes were generated must issue a Letter of Authorization. An LoA must at a minimum and explicitly include, but is not limited to the following:*~~

- ~~• *Identification of the Host Country and duly authorized representative;*~~
- ~~• *Identification the project for which authorization is granted, including the Project Code;*~~
- ~~• *Date of authorization;*~~
- ~~• *Acknowledgment that Isometric has issued, or intends to issue credits for carbon removal activities conducted by the Project Proponent in the Host Country;*~~
- ~~• *Authorization for the associated carbon removals, issued as credits to the*~~

~~Isometric Registry, to be used by airline operators to fulfill offsetting obligations under CORSIA. This may include a maximum limit for the number of carbon removals that the country permits for usage, along with any restrictions on the duration of such authorization;~~

~~• Declaration that the Host Country forgoes the right to count the underlying mitigation outcome toward its NDC;~~

~~• Provided the associated carbon removal was still captured by the Host Country in the form of a subtraction from its GHG inventory, the Host Country must declare it will subsequently adjust its emissions balance in the form of a Corresponding Adjustment by adding back the associated amount of carbon removals to its GHG inventory;~~

~~• A definition of “first transfer” in terms of when a Corresponding Adjustment will be applied upon either (i) authorization, (ii) issuance, or (iii) the use or cancellation of the mitigation outcome;~~

~~• Declaration that the Corresponding Adjustments and the use of associated carbon removals by airline operators under the ICAO’s CORSIA scheme will be reflected in the Host Country’s biennial transparency reports to the UNFCCC under Article 13 of the Paris Agreement, or subsequent reports as required by a future decision of the CMA.~~

A description of Isometric’s end-to-end process for managing host country attestations, including accounting and reporting steps, as well as its procedures to prevent double claiming, has been added to the [CORSIA Eligibility Policy](#). The flow diagram has also been updated to reflect this. The new text is also copied below:

10. End-to-End process

Credit Issuance

- **The Project Proponent must submit a request for CDRs to be designated as CORSIA-eligible**
- **Once the requests are reviewed by Isometric and deemed complete, the requested credits will be designated in the registry as pending CORSIA-eligibility.**
- **This denotes that the Project Proponent has submitted a request to designate CDRs as CORSIA-eligible.**
- **Isometric and the Project Proponent identify the country in which the project is located.**
- **Isometric and the Project Proponent identify the relevant calendar years for the removals.**
- **Isometric notes Corresponding Adjustments are required regardless of sector, gas, Project activity type or jurisdiction.**

- *Isometric and the Project Proponent request a Host Country Letter of Authorization. Please refer to Section 3 of this guidance to see requirements for the authorization letter.*
- *Once the Host Country issues the authorization letter, Isometric will make it publicly available on the registry.*
- *Isometric requires this Letter of Authorization for credits to be deemed CORSIA-eligible in the registry. Once this has been received Isometric will designate the credits as CORSIA-eligible.*
- *Credits can then be used to meet CORSIA obligations.*

Reporting and Accounting requirements

- *Isometric will report annually on the status of CORSIA-eligible credits within the program to UNFCCC, ICAO and Host Countries. This will be conducted in accordance with section 6 of this guidance.*
- *Isometric will confirm the relevant Corresponding Adjustment has been made by the Host Country in review of the country's biennial transparency report to the UNFCCC and other reports. When the reports become available, Isometric will review these reports and reconcile the information (using identifiers) with information contained the Isometric registry*
- *Isometric will post evidence in the registry illustrating that the adjustment has been made by the Host Country and update the registry accordingly. This process will happen annually.*
- *If the Host Country has not made the requisite corresponding adjustment, Isometric will take the steps described under section 8 of this guidance.*

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

In the previous application and exchanges, we referred to the previous version of the [CORSIA Eligibility Document](#). That has been updated, as above.

e. How the information in "d." would be revised and submitted to any future (re-)assessment process, by updating the information in "d." to reflect any / all modifications to the Programme's original information that result from the change:

Isometric's updated and published [CORSIA Eligibility Policy](#) provides the relevant information on the programme's approach. This will be referenced in any future assessments.

CHANGE 7 - Updates to Isometric's procedures to ensure there are procedures to address changes to the number, scale, and/or scope of host country attestations

a. Description of the change (e.g., the addition, modification, deletion undertaken):

Isometric has made additions to its [CORSIA Eligibility Policy](#) to ensure there are procedures for addressing changes to the number, scale and scope of host country attestation. This can be found in a new section of the updated [CORSIA Eligibility Policy](#). This is in response to TAB's recommendation 4.3.10.4 (e) (iii).

b. Rationale for the change:

This suite of updates has been made to address the recommendations from TAB to move Isometric from "conditional" to full approval for CORSIA and put into place a complete suite of procedures necessary to prevent double-claiming.

c. Where the change is reflected in the Programme's documentation or other resource(s)¹⁰:

With respect to TAB recommendation, 4.3.10.4 (e) (iii), a new section has been added to the CORSIA eligibility policy, the changes to the document are highlighted below:

4. Procedures for Addressing Changes to Host Country Attestations

To ensure transparency and compliance with Article 6.2 Guidance, Isometric has established the following procedures to handle changes in the number, scale, and/or scope of Host Country Attestations:

If Isometric identifies changes in a host country authorization through ongoing reporting, reconciliation processes described below, or direct notifications from the host country or Project Proponents, it will notify relevant stakeholders, including the Project Proponents, credit holders, the Host Country, UNFCCC, and ICAO. Project Proponents and the host country must also notify Isometric in a scenario where the Host Country authorisation changes.

If the change results in more credits being authorized then the Project Proponent must submit a request and provide a revised host country authorization letter. On receipt, Isometric designates the additional credits as eligible and notifies stakeholders via the registry.

If a letter of authorization results in a reduced number of CORSIA-eligible credits or if the letter authorisation is revoked entirely, Isometric reviews affected credits and attempts to resolve discrepancies with the host country. If unresolved within 3 months, Isometric will take steps to resolve the matter. These steps are as follows:

- If affected credits are not transacted or held by the developer, the CORSIA-eligible designation is removed.*
- If credits are transacted but not retired the designation is removed with agreement from the credit holder. If there is no agreement, the credits will be treated as double claimed and compensation must be provided via the double claiming procedure, as set out in section 8.*

¹⁰ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

<ul style="list-style-type: none"> <i>If the credits are already retired the double claiming reconciliation procedure, as set out in section 8, must be followed.</i>
<p>d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:</p>
<p>This is an update to the CORSIA Eligibility Policy. This does not alter information already submitted to TAB, but constitutes an additional procedure to address TAB's recommendations, specifically 4.3.10.4 (e) (iii).</p>
<p>e. How the information in "d." would be revised and submitted to any future (re-)assessment process, by updating the information in "d." to reflect any / all modifications to the Programme's original information that result from the change:</p>
<p>Isometric's updated and published CORSIA Eligibility Policy provides the relevant information on the programme's approach. This will be referenced in any future assessments.</p>

<p>CHANGE 8 - Updates to Isometric's double claiming reconciliation procedure</p>
<p>a. Description of the change (e.g., the addition, modification, deletion undertaken):</p>
<p>Isometric has modified Option 1 of Isometric's double claiming reconciliation procedure in its CORSIA Eligibility Policy to ensure that (a) the Corresponding Adjustments Buffer Pool is shared across all Project Proponents; and make clear (b) a sufficient quantity of replacement CORSIA-eligible units will be procured to reconcile all double-claiming in the event that this buffer pool is exhausted.</p> <p>Isometric has deleted Option 2 of the double claiming reconciliation procedure within the previous version of the CORSIA Eligibility Policy, to ensure (a) that the programme will not prevent the retirement of any unit that has been labelled CORSIA-eligible for the relevant CORSIA compliance period, (b) in respect of any such units, that all instances of double-claiming are reconciled in accordance with the EUC and Guidelines.</p>
<p>b. Rationale for the change:</p>
<p>These changes have been made to address the recommendations from TAB to move Isometric from "conditional" to full approval for CORSIA and put in place a complete suite of procedures necessary to prevent double-claiming and meet TAB's recommendations under 4.3.10.4 (e) (iv) - (v).</p>
<p>c. Where the change is reflected in the Programme's documentation or other resource(s)¹¹:</p>
<p>The following changes have been made to the CORSIA Eligibility Policy:</p> <p><i>Before approving units for CORSIA eligibility, Isometric will require the Project Proponent to agree a mechanism to compensate for double claims that have occurred of their CORSIA-eligible</i></p>

¹¹ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

emissions units between airline operators for CORSIA and Host Countries working towards NDC fulfillment. That compensation mechanism can take one of the following forms:

1. Contribution to a **shared** ~~Project Proponent-specific temporary~~ Buffer Pool on top of that already maintained in relation to project-related reversal risks. **This Corresponding Adjustments Buffer Pool will be exclusively for Project Proponents claiming CORSIA eligible credits.** This Corresponding Adjustments Buffer Pool will be calculated based on the OECD's Prevailing Country Risk Classification, applied to the relevant Host Country, using the following conversion rates (a rating of 0-2 = 5% contribution, 3-4 = 20% contribution, 5-6 = 30% contribution and 7 = 40% contribution). Credits temporarily held in this buffer pool will be released to the Project Proponent and available for transfer to, and retirement by an airline for CORSIA purposes only once evidence of the required Corresponding Adjustments by the relevant Host Country is uploaded to the Isometric Registry.
2. ~~Agreement that no CORSIA-eligible credits issued in relation to the Project's activities can be retired by an airline operator for CORSIA purposes until the Project Proponent has provided evidence of the application by the relevant Host Country of the required Corresponding Adjustment. Such credits will be unable to be retired on the Isometric Registry until it is confirmed that the required Corresponding Adjustment has been made and related evidence has been uploaded to the Registry.~~
3. A binding guarantee either that any double-claimed units (i.e. those for which the relevant Host Country has not applied a Corresponding Adjustment) will be replaced by an equal volume of credits eligible for the same CORSIA compliance cycle. Those credits must be Isometric credits or comparable credits approved by Isometric that have not been sold, and will be cancelled by Isometric to mitigate the carbon removals double claimed by the Host Country. This guarantee can either commit to replace the units themselves or to fully financially compensate Isometric for procuring replacement units. This guarantee can be from reputable third parties, such as Isometric-approved insurance providers.

Unless agreed otherwise with the PP, Isometric's default approach is to automatically compensate for any instances in which a Corresponding Adjustment has not been made by the relevant Host Country using option 1 above. **Isometric commits to procure sufficient quantities of replacement CORSIA-eligible units to reconcile all double-claiming in the event that this buffer pool is exhausted.**

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

TAB previously inquired about the operation of the CORSIA specific buffer pool. This exchange has been superseded by the updates to the latest iteration of the [CORSIA Eligibility Policy](#).

On page 41 of the application, Isometric states that "All emissions units allocated to a Project Proponent's Buffer Pool must be derived from activities carried out by the same Project Proponent 19 and must be Verified in accordance with the same process as the credit issuance that would generate CORSIA-eligible emissions units. ... 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." What is the same Project Proponent has been issued some credits which are CORSIA-eligible and some which

are not eligible? (e.g., different project type, methodology, unit date, etc.?)

A: We note this possibility and have now addressed it in an updated version of our CORSIA Policy. It clarifies that for Project Proponents seeking CORSIA-eligibility, unless all Projects under the Project Proponent are CORSIA-eligible then the buffer pool will need to be split. Practically, before the first CORSIA credits are issued, a CORSIA-eligible buffer pool will need to be established, which gets filled only with credits from CORSIA-eligible projects. Any reversals will be compensated using units from the buffer pool which are eligible for the same CORSIA compliance period. There will then be a separate non-CORSIA buffer pool that is operated for the remaining projects. The buffer pools would otherwise be operated in the same way as described in Section 5.6 of the Isometric Standard.

We will also update the Isometric Standard (following the usual consultation procedure) to reference this change that will be required in the case of a Project Proponent that begins to issue CORSIA-eligible credits.

e. How the information in “d.” would be revised and submitted to any future (re-)assessment process, by updating the information in “d.” to reflect any / all modifications to the Programme’s original information that result from the change:

Isometric’s updated and published [CORSIA Eligibility Policy](#) provides the relevant information on the programme’s approach to buffer pools. This will be referenced in any future assessments.

Change 9 - Changes to Isometric’s Durability Requirements

a. Description of the change (e.g., the addition, modification, deletion undertaken):

Isometric now covers a wider range of carbon removal pathways and has modified its durability requirements to accommodate them. Whilst 1,000 + years durability remains the default expectation, we also accommodate some lower durability pathways - for instance, 40+ years for reforestation and 200+ years for biochar.

b. Rationale for the change:

Isometric supports any form of carbon removal which has sufficient scientific rigour. This decision reflects the emergence of new suppliers and large offtakes from key buyers of carbon removal such as Frontier and Microsoft. Major buyers were interested in our high quality and scientifically rigorous approach to carbon removal in additional pathways, such as reforestation.

c. Where the change is reflected in the Programme’s documentation or other resource(s)¹²:

The changes to the Isometric Standard on durability are set out below. The deletions are indicated via strikethroughs with additions in blue. Links are included to the relevant sections of the Isometric Standard.

[Section 2.5.8 \(“Durability”\)](#)

Durability and Monitoring

¹² If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

~~Project Proponents must demonstrate a Durability of at least 1,000 years to ensure meaningful long-term climate action. In these cases, Projects with <1,000 year durability will need to be reviewed on a case-by-case basis.~~

Protocols and Modules may specify one or more Durability Threshold(s). Where a Protocol or Module does not explicitly specify a Durability Threshold, the default Durability Threshold for the Protocol or Module is 1,000 years.

Projects following a Protocol or Module must select from the Durability Threshold(s) defined in the Protocol or Module to be the Project Durability Threshold, by specifying this in the Project's PDD.

Projects must demonstrate a Durability in excess of the designated Project Durability Threshold. The Durability of all Credits issued from a Project will be equal to the Project Durability Threshold.

Section 2.5.8.1 ("Justification of Durability")

~~Justification of Durability can be established in two possible ways:~~

- ~~● via containment mechanisms, where the Conservatively estimated engineering and/or scientific methods for containment exceed 1,000 years—possibly supported by secondary containment; or~~
- ~~● via scientifically falsifiable hypotheses that can be used to show there is no alternative destination for CO₂ storage other than the Reservoir in question.~~

Protocols and Modules will set requirements which Projects must meet in order to justify the claimed Project Durability Threshold. These requirements may include:

- *Providing information and justification in the Project's PDD and during validation;*
- *Presenting scientifically falsifiable hypotheses in the Project's PDD;*
- *Conducting ongoing Monitoring, as described in Section 2.5.8.2 Monitoring;*

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

In the application form, Isometric stated it had a set of programme requirements which included a minimum durability threshold of 1,000 years or more. This remains the default, and Isometric remains exclusively focused on carbon removals. However, as above there are now certain pathways approved which have >1,000 year durability. The sections of the form originally submitted to TAB which referenced 1,000 year durability are highlighted below.

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.

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.

In addition, in response to a series of follow up questions from TAB, Isometric stated below about its definition of durability.

For TAB’s benefit, please clarify the distinction between “durable” and “non-durable” storage and how this corresponds to the different Isometric activity types.

Durable as currently defined in the Isometric Standard means an approach that stores carbon for over 1,000 years. Non-durable is storage for less than 1,000 years.

e. How the information in “d.” would be revised and submitted to any future (re-)assessment process, by updating the information in “d.” to reflect any / all modifications to the Programme’s original information that result from the change:

The Isometric Standard has been updated to state that protocols may specify one or more Durability Threshold(s), though where a Protocol or Module does not explicitly specify a Durability Threshold, the default Durability Threshold for the Protocol or Module is 1,000 years. This information would be provided in any future assessment.

CHANGE 10 Programme Assessment Scope - New Protocols

a. Description of the change (e.g., the addition, modification, deletion undertaken):

Isometric has certified a number of additional protocols for carbon removal since its initial application, these are:

- [Biochar Production and Storage](#)
- [Reforestation](#)
- [Biogenic Carbon Capture and Storage](#)
- [Wastewater Alkalinity Enhancement](#)
- [Subsurface Biomass Carbon Removal and Storage](#)

The following protocols are also pending certification:

- [Electrolytic Seawater Mineralization](#)
- [Open System Ex-Situ Mineralization](#)

These changes are also reflected in an updated version of Appendix B, which has been submitted alongside this material change form.

b. Rationale for the change:

Isometric has developed a number of additional scientifically rigorous protocols for carbon removal. This reflects the emergence of new suppliers and large offtakes from key buyers of carbon removal, such as Frontier and Microsoft. Major buyers were interested in our high quality and scientifically rigorous approach in pathways such as reforestation.

c. Where the change is reflected in the Programme's documentation or other resource(s)¹³:

The additional protocols can be viewed here:

- [Biochar Production and Storage](#)
- [Reforestation](#)
- [Biogenic Carbon Capture and Storage](#)
- [Wastewater Alkalinity Enhancement](#)
- [Subsurface Biomass Carbon Removal and Storage](#)
- [Electrolytic Seawater Mineralization](#)
- [Open System Ex-Situ Mineralization](#)

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

In response to Question 3.2 of Isometric's original application form, Isometric noted DAC, Biomass Carbon Removal and Storage and Enhanced Weathering as the major pathways currently covered. Ocean Alkalinity Enhancement was also included in Appendix B of the original application.

Isometric has now expanded its protocols to cover the activities described above. This is reflected in an updated appendix B which has been submitted alongside this form.

¹³ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

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.

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.

In addition, in response to a series of follow up questions from TAB, Isometric stated below about its definition of durability.

For TAB’s benefit, please clarify the distinction between “durable” and “non-durable” storage and how this corresponds to the different Isometric activity types.

Durable as currently defined in the Isometric Standard means an approach that stores carbon for over 1,000 years. Non-durable is storage for less than 1,000 years.

e. How the information in “d.” would be revised and submitted to any future (re-)assessment process, by updating the information in “d.” to reflect any / all modifications to the Programme’s original information that result from the change:

Isometric would reference the full list of certified protocols in any future submissions to CORSIA assessment.