

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

**Application Form for Emissions Unit Programmes**

**(Version 4, January 2022)**

**CONTENTS**

**Section I: About this Assessment**

Background  
Translation  
Disclaimer

**Section II: Instructions**

Submission and contacts  
Form basis and cross-references  
Application Form completion  
Application and Assessment scope  
Emissions Unit Programme Registry Attestation  
“Linked” certification schemes  
Disclosure of programme application forms and public comments

**Section III: Application Form**

PART 1: General information  
PART 2: Programme summary  
PART 3: Emissions Unit Programme Design Elements  
PART 4: Carbon Offset Credit Integrity Assessment Criteria  
PART 5: Programme comments

**Section IV: Signature**

## **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 tasks<sup>1</sup>. TAB's assessment of emissions units programmes is undertaken annually<sup>2</sup>. ICAO Council decisions that take account of these recommendations are contained in the ICAO Document *CORSA Eligible Emissions Units*<sup>3</sup>.

ICAO invites emissions unit programmes<sup>4</sup> to apply for the 2022 cycle of assessment by the TAB, which 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, 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 and Guidelines are provided to inform programmes' completion of this application form, in which they are cross-referenced **by paragraph number**.

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 elements<sup>5</sup> they wish to submit for, or exclude from, TAB's assessment.

CORSA Eligible Emissions Units Programmes must also complete Appendix D of this application, "*Emissions*

---

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

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

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

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

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

<sup>4</sup> "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>

<sup>5</sup> At the "activity type" level (e.g., sector(s), sub-sector(s), and/or project "type(s)")

*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”. The applicant shall bear all expenses related to the collection of information for the preparation of the application, preparation and submission of the application to the ICAO Secretariat and provision of any subsequent clarification sought by the Secretariat and/or the members of the TAB. Under no circumstances shall ICAO be responsible for the reimbursement of such or any other expenses borne by the applicant in this regard, or any loss or damages that the applicant may incur in relation to the assessment and outcome of this process.

## **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 **25 February 2022**. 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: [officeenv@icao.int](mailto:officeenv@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]

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.

## **(NEW in 2022) Treatment of EUC-relevant programme procedures at the methodology level**

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

The CORSIA EUC and TAB assessments typically apply to *programme-level* procedures rather than to individual methodologies or projects. Most programmes' overarching guidance documents contain a mix of *general/guiding* requirements and *technical* ones. However, some programmes set out general requirements in overarching guidance documents, while reflecting key technical procedures in programme methodologies<sup>6</sup>. **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.

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.

---

<sup>6</sup> Note that any applicant may use different terminology. For example, a programme may refer to a “methodology” as a protocol or framework.

## **SECTION III: APPLICATION FORM**

### **PART 1: General information**

#### **A. Programme Information**

Programme name: [Cercarbono](#)

Administering Organization<sup>7</sup>: [Cercarbono](#)

Official mailing address: [Calle 7 Sur #42-70. Office 1707. Medellín, Colombia](#)

Telephone #: [\(+57\) \(4\) 5898310](#)

Official web address: <https://www.cercarbono.com/en/>

#### **B. Programme Administrator Information**

Full name and title: [Álvaro Vallejo Rendón](#)

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

E-mail address: [avallejo@cercarbono.com](mailto:avallejo@cercarbono.com)

Telephone #: [\(+57\) 3197849621](#)

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

Full name and title: [Carlos Trujillo Echeverri – CEO](#)

Employer / Company (*if not Programme*): [Cercarbono](#)

E-mail address: [ctrujillo@cercarbono.com](mailto:ctrujillo@cercarbono.com)

Telephone #: [\(+57\) 3113678388](#)

#### **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 OF DIRECTORS**

- [Alejandro Celis](#) - board member
- [Andrés Correa](#) - board member
- [Víctor Henríquez](#) - board member

##### **DIRECTORATE GENERAL**

- [Carlos Trujillo](#) - CEO

---

<sup>7</sup> Name of the business, government agency, organization, or other entity that administers the Emissions Unit Programme, *if different from "Programme Name"*.

**PROGRAMME DEVELOPMENT**

- Álvaro Vallejo Rendón – Programme development manager

**TECHNICAL DIRECTORATE**

- Catalina Romero – Programme development manager

**INNOVATION AND TECHNOLOGY DIRECTORATE**

- Santiago Arboleda – Communications director

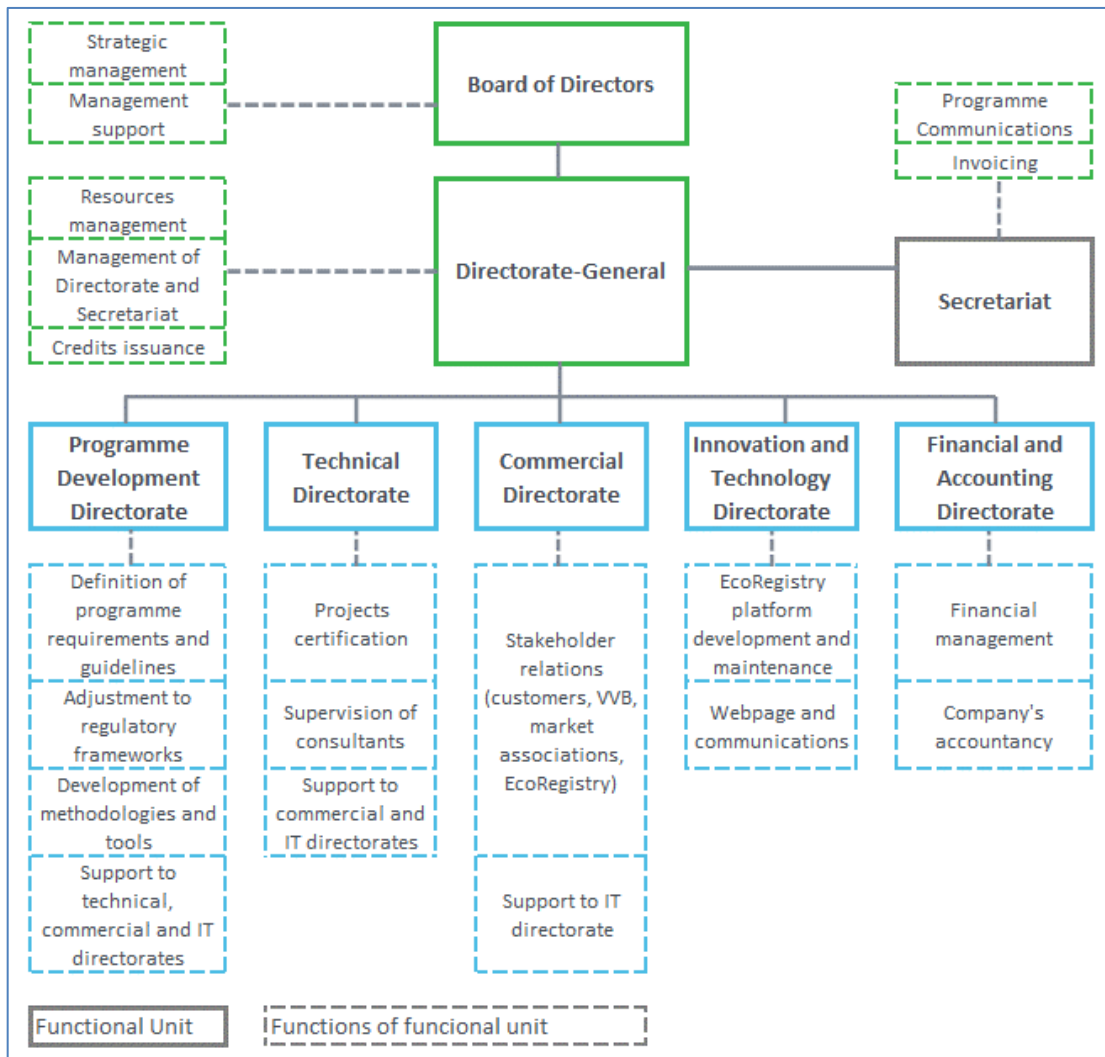
**COMMERCIAL DIRECTORATE**

- Natalia Arango – Commercial director

**FINANCIAL AND ACCOUNTING DIRECTORATE**

- Carenth Yulieth Macias – Accounting manager

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.





## **PART 2: Programme summary**

Provide a summary description of your programme

Cercarbono is a leading certification programme for carbon projects. Initially established in Colombia in 2018 as a programme to serve the new Colombian market, we have expanded to other countries and engage with civil society, government, and the private sector to create a platform trusted by all stakeholders. Cercarbono's mission incorporates accountability to the public, transparency, and inclusiveness. Cercarbono uses a robust public feedback and comment system to contribute to the design of our methodologies and standards.

Cercarbono's protocol, methodologies, tools, procedures, and templates define and establish requirements for design, validation, monitoring, reporting and verification of GHG emission reductions and removals achieved by mitigation efforts in national and international contexts. The programme started its global expansion in 2021 and has restructured its standards and methodological framework to align with international requirements and practices.

The requirements of Cercarbono are aligned to international climate change mitigation goals, including safeguard systems, sustainable development criteria, no net harm provisions, and specific requirements for additionality, permanence, avoidance of double counting, issuance and claiming.

Monitoring, reporting, and verification are currently based on the latest versions of ISO 14064-1, ISO 14064-2, ISO 14064-3, and ISO 14065 standards. In addition, Cercarbono is assessing the required updates to fully comply with ISO 17029 and Paris Agreement rules to function under the requirements of voluntary international markets.

Cercarbono has an independent registry platform based on blockchain that guarantees security, traceability, and transparency of all projects that are part of the programme throughout the entire cycle of validation, certification, issuance, and use of credits. EcoRegistry, the registry platform, does not have the power to make decisions regarding the certification process and limits itself only to recording the interactions between the actors involved in Cercarbono's entire certification process and the resulting approvals or rejections.

### 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*<sup>8</sup> 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*)

The Cercarbono programme hosts its qualification and quantification methodologies on its website, complying with the requirement for them to be in place and publicly available for use. They are available at the following link: <https://cercarbono.com/documentacion/>

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

The Cercarbono programme's process both for developing further methodologies and for revision of existing methodologies consists of receiving the application for approval, review and evaluation of the proposal by the technical committee following the checklist for elements of evaluation, publication for public consultation (for methodologies that have not previously undergone public consultation or that represent a major update), finalization and publishing. The timing of the process is as follows: each review and evaluation cycle takes up to 20 days, followed by 20 days for the applicant to submit a response, if required. The public consultation lasts 30 days.

Provide *evidence of the public availability* of the programme’s process for developing further methodologies and

---

<sup>8</sup> 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*”.

protocols: (*Paragraph 2.1*)

The Cercarbono programme's methodologies development process is described in the publicly available "Process for the approval of methodologies" normative document available here: <https://www.cercarbono.com/wp-content/uploads/2021/12/Cercarbonos-Process-for-Approval-of-Methodologies.pdf>

A new version of this process is under preparation. This version will be included in a new document, "Cercarbono's Certification Programme Rules and Procedures". Proposed revisions are expected to be developed and implemented no later than July 2022, including stakeholder consultation and external communication.

### 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 Cercarbono programme ensures its consistency with this requirement by defining the Climate Change Mitigation Projects and Programs (henceforth CCMP) allowed at program or project level according to the amount of GHG removed or reduced (CCMP Type 1 and 2), sectoral scope, and GHG mitigation action undertaken (Removal or Reduction of GHG emissions).

The full contents of these definitions can be found in Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, Sections 4, and 5.4. This document is publicly available at this weblink: [<https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>]."

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

The Cercarbono programme firstly establishes the two (2) types of scale covered by for CCMP:

- CCMP Type 1: those that remove or reduce 10,000 or more tons of CO<sub>2</sub>e, on average per year.
- CCMP Type 2: those that remove or reduce less than 10,000 tons of CO<sub>2</sub>e, on average per year.

For both types of CCMP the following approaches are allowed:

- Removal of GHG
- Reduction of GHG emissions

Removal of GHG emissions includes the following mitigation actions in the framework of the AFOLU sectoral scope:

- Forestation and reforestation
- Agricultural and other land uses

Reduction of GHG emissions includes the following mitigation actions:

- Renewable energy (REn)
- Energy efficiency (EnEf)
- Fuel change efficiency (FCEf)
- GHG emissions avoidance (EAv)
- GHG emissions displacement (EDisp)
- GHG emissions destruction (EDest)

Sectoral scopes and CCMP activities covered by Cercarbono are presented below:

Sectoral scope		CCMP activities						
		GHG removal	Reduction of GHG emissions					
			Renewable energy	Energy efficiency	Fuel change efficiency	Emissions avoidance	Emissions displacement	Emissions destruction
Energy	Generation	-	X	X	X	X	X	-
	Distribution	-	X	X	X	-	X	-
	Demand	-	X	X	X	-	X	-
Industry	Manufacturing	-	X	X	X	X	-	-
	Chemical	-	X	X	X	X	X	X
Construction		-	-	-	X	-	X	-
Transport		-	X	X	X	-	X	-
Mining/mineral production		-	X	-	X	X	-	X
Metal production		-	X	X	X	X	-	-
Fugitive emissions	Fuel	-	-	-	X	X	X	X
	Production and consumption of halocarbons and sulphur hexafluoride	-	-	-	X	X	-	X
Waste management		-	X	X	-	X	-	X
Land use	Forestry	X	-	-	-	X	-	-
	Agriculture	X	-	-	X	X	-	X

The full contents of these definitions can be found in Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, Sections 4, and 5.4. This document is publicly available at this weblink: <https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>.

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)

- The level at which activities are allowed under the Cercarbono programme is defined in Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, Sections 4, and 5.4. This document is publicly available at this weblink: [\[https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf\]](https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf).
- The Cercarbono eligibility criteria for each type of offset activity, including its availability to the public, can be found directly in the applicable methodology at the web page available at this weblink: [\[https://www.cercarbono.com/documentacion/\]](https://www.cercarbono.com/documentacion/).

### Question 3.3. Offset credit issuance and retirement procedures

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

Are procedures in place defining... (Paragraph 2.3)		
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) Procedures defining how credits are issued are found in Section 10 of the protocol and Section 2 of the *Procedures for issuance and withdrawal of Carboncer and double accounting policies* which are public documents accessible through the Cercarbono website. Prior to issuance of the credits, climate change mitigation initiatives must have satisfactorily completed the following phases of the project cycle: design, formulation, implementation, validation, and verification, which are documented and subject to review during the Cercarbono's voluntary carbon certification process. The certification process consists of eight phases.
- 1) Creation and activation of an account (section 10.1 of the protocol): To participate in Cercarbono's voluntary carbon certification programme, it is necessary to open an account through the registry platform which holds all the information required for pre-registration, formulation, validation, verification, and certification processes for the registration of the CCMP and the issuance, monitoring, transfer, and withdrawal of Carboncer.
  - 2) Establishment of contracts (section 10.2 of the protocol): for the holder and the developer of the CCMP to access the services of the certification program, a relationship must be formalized through the signing of a contract established by the Cercarbono programme.
  - 3) Upload of CCMP support documents (section 10.3 of the protocol), once the CCMP has uploaded the information, the platform generates a permanent and unique identifying number (ID) for the CCMP.
  - 4) Pre-registration of the CCMP (section 10.4 of the protocol): carried out with the authorization of Cercarbono, upon making sure that all the documents are complete and duly approved corresponding to their pre-feasibility, formulation, or migration stage, where the latter applies in case of migration from another certification programme with corresponding supporting information.
  - 5) CCMP registration (section 10.5 of the protocol): This stage is automatically carried out on the registry platform when all documents are complete and duly approved by the corresponding user in the stage, when the validation has been completed by an authorized VVB. At this stage, the CCMP appears on the official and public list “In formulation” status on the Registry platform.
  - 6) Upload of validation support documents (section 10.6 of the protocol): When the VVB has finished the validation process, VVB account users are able to access the platform to complete the information related to the CCMP validation process. This process includes an electronic signature stage to be performed by the VVB.
  - 7) Uploading of verification support documents (section 10.7 of the protocol): Stage in which the documents that support the verification process are uploaded to the EcoRegistry platform. This process includes an electronic signature stage to be performed by the VVB.
  - 8) Carboncer registration and issuance certification (section 10.8 of the protocol): Cercarbono carries out an exhaustive review of the CCMP documentation, requests additional information if required and approves the issuance of GHG removals or GHG emission reductions from the CCMP to issue and register Carboncer certified carbon credits.

A description of the internal review process of project documentation including competencies of the person performing the review (for example, subject matter expert for the project type) will be included in the new

Cercarbono certification program procedures document. The current version of the protocol is not clear enough about how the validation stage can only be completed with the review and approval of the documentation by the programme, so proposed revisions are expected to be developed and implemented no later than July 2022, including stakeholder consultation and external communication.

b) Carboncer withdrawal (retirement) and cancellation process is described in section 4 of the Procedures for issuance and retirement of Carboncer and double accounting policies. The retirement process consists of the permanent removal of an amount of credits from the registry system in favor of a final beneficiary; that is, a carbon credit can only be removed once. Such unit cannot be circulated again, and it is discounted from the total available certificates of the CCMP, contributing to the avoidance of double use. The retirement or voluntary cancellation of credits is performed in the registry platform by the custodian user of the carbon credit and results in the generation of a Carboncer retirement/cancellation certificate in pdf format with electronic signature that can be printed and allows for online verification of authenticity. Retirement /cancellation certificates include name of final beneficiary and intended use (including voluntary cancellation) for the credits retired along with relevant information of the credits.

For cancellations that result from reasons other than voluntary cancellation, for instance discovery of double counting, or overreporting of reductions or removals discovered after the issuance of credits, the Cercarbono program performs the cancellation action. Procedures for the invalidation of credits by the program will be included in new Cercarbono certification programme procedures document and the Procedure for issuance and withdrawal of Carboncer and double accounting policies. Proposed revisions are expected to be developed and implemented no later than July 2022, including stakeholder consultation and external communication.

The registry platform transparently documents the process of retirement or cancellation of carbon credits from each CCMP, where the number of certificates issued, retired, cancelled and available is publicly shown for each year in which the compensation units were generated. It also indicates the applicability of the credits to different compensation schemes where the Carboncer can be used. The following screenshot shows an example of this information available on the registry platform.

← → ↻ 🏠 <https://www.ecoregistry.io/emit-certifications/ra/69> ☆ 🛡️ ☰

Create Account Log in 🇺🇸 English ▾

**EcoRegistry.** Functioning Projects Trading Contact

---

Options		Name of the project	Project owner		
<a href="#">Go to the project</a>		PCH La Naveta	IAC ENERGY S.A.S E.S.P. (900.516.015-0)		
<a href="#">Hide detail</a> ⬆️					
Vintage	Carbon offsets issued	Carbon offsets cancelled	Retirements annulled	Carbon offsets available	Elegible
					Carbon Tax
2016	11.786	0	0	11.786	<input type="checkbox"/>
2017	12.200	12.200	0	0	<input checked="" type="checkbox"/>
2018	12.937	12.937	0	0	<input checked="" type="checkbox"/>
2019	12.725	12.720	0	5	<input checked="" type="checkbox"/>
2020	13.966	13.966	0	0	<input checked="" type="checkbox"/>

- c) Cercarbono does not establish any type of discount in CARBONCERS. Proposed revisions including discounts for buffering are expected to be developed and implemented no later than July 2022, including stakeholder consultation and external communication.
- d) The full contents of the procedures related to defining the length of the crediting period can be found in [Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, Section 5.5]. This document is publicly available at this weblink: [<https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>].
- e) The full contents of the procedures defining whether crediting periods are renewable can be found in [Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, Section 5.6]. This document is publicly available at this weblink: [<https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>].

**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*):

The Cercarbono programme uses an electronic registry under a third-party web-based, cloud solution that is customized for Cercarbono's scope and approvals process, available here: <https://www.ecoregistry.io/projects>.

The registry can be accessed as well from the programme website, <https://cercarbono.com/en/>, by clicking on "Projects" in the navigation bar at the top of the webpage. The registry is outsourced to EcoRegistry, a technology company that focuses on using technology at the service of sustainability. EcoRegistry is a Joint Venture between XM and Latin Checkout. XM is the independent electric system operator and energy wholesale market administrator in Colombia, ensuring reliability, security, and opportune data to the electrical sector. Latin Checkout has implemented solutions in banks, retailers, and other companies that administer a significant volume of data and requires secure transactions.

Does the programme have procedures in place to ensure that the programme registry or registries...:	
a) have the capability to transparently identify emissions units that are deemed ICAO-eligible, in all account types ? (Paragraph 2.4.3)	<input checked="" type="checkbox"/> YES
b) identify, and facilitate tracking and transfer of, unit ownership/holding from issuance to cancellation/retirement? (Paragraphs 2.4 (a) and (d) and 2.4.4)	<input checked="" type="checkbox"/> YES
c) identify unit status, including retirement / cancellation, and issuance status? (Paragraph 2.4.4)	<input checked="" type="checkbox"/> YES
d) assign unique serial numbers to issued units? (Paragraphs 2.4 (b) and 2.4.5)	<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? (Paragraph 2.4.5)	<input checked="" type="checkbox"/> YES
f) are secure (i.e. that robust security provisions are in place)? (Paragraph 2.4 (c))	<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) Cercarbono confirms to EcoRegistry the eligibility of emission units at the time they are certified, as communicated in the issuance report, so that EcoRegistry will display the eligibility on the registry listing. The Cercarbono programme defines these procedures for the transparent identification of ICAO-eligible units in the EcoRegistry registry in the normative document Procedures for issuance and withdrawal of Carboncer and double accounting policies, version 2, Section 2, available here: <https://www.cercarbono.com/wp-content/uploads/2021/07/Issuance-withdrawal-and-double-accounting-prevention-V2.0-1.pdf>.
- b) The Cercarbono programme defines the procedures for the identification, tracking and transfer of units in the EcoRegistry registry in the normative document Procedures for issuance and withdrawal of Carboncer and double accounting policies, version 2, Sections 3, 4 and 5, available here: <https://www.cercarbono.com/wp-content/uploads/2021/07/Issuance-withdrawal-and-double-accounting-prevention-V2.0-1.pdf>.
- c) The Cercarbono programme defines the procedures for the EcoRegistry registry to identify unit status, including issuance status and retirement / cancellation. This is available in the normative document Procedures for issuance and withdrawal of Carboncer and double accounting policies, version 2, Sections 3 and 4, available here: <https://www.cercarbono.com/wp-content/uploads/2021/07/Issuance-withdrawal-and-double-accounting-prevention-V2.0-1.pdf>.
- d) The Cercarbono programme defines the procedures to ensure the EcoRegistry registry assigns unique serial numbers to each issued unit. This is available in Section 3 of the normative document Procedures for issuance and withdrawal of Carboncer and double accounting policies, version 2, available here: <https://www.cercarbono.com/wp-content/uploads/2021/07/Issuance-withdrawal-and-double-accounting->



[prevention-V2.0-1.pdf](#).

- e) The Cercarbono programme has procedures that ensure that a unique unit's country and sector of origin and vintage are reflected in its serialization. This is available in Section 3, Figure 2 (pg. 9) of the normative document Procedures for issuance and withdrawal of Carboncer and double accounting policies, version 2, available here: <https://www.cercarbono.com/wp-content/uploads/2021/07/Issuance-withdrawal-and-double-accounting-prevention-V2.0-1.pdf>. Also, the Cercarbono programme has procedures to ensure that the project registration date is designated on the public platform of the EcoRegistry registry in the activity information associated with each unique unit. This is available in section 10.5 (pg. 88) of the normative document Protocol for Voluntary Carbon Certification version 3.1, available here: <https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>.
- f) The Cercarbono programme contractually obliges EcoRegistry on secure registry operations. EcoRegistry has implemented a robust architecture that allows secure transfer of data inside a web application firewall solution that defines a reliable network and API's data transfers. All this information is safeguarded under encrypted databases. Users can only access the registry using the online platform that secures the connection. The software architecture of EcoRegistry has been developed as a solution that is based on two different cloud platforms (AWS and Azure) and implements robust security standards and technologies. All the cloud components and services used in the IT ecosystem built are private by design out-of-the-box. None of the components used are shared with any other account or tenant within the Cloud Provider. The communication between all the components and services has the appropriate security mechanisms in place such as firewalls, Security Groups, NACLs, Virtual Private Cloud. The communication between all the components and services within the Cloud Provider occur over a private network (not the public internet) and are not shared with any other account or tenant. Encryption at rest and in transit is used for the applicable components for data persistence and data communication.

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

EcoRegistry is a cloud-based platform that provides the registry services for Cercarbono under the highest security and reliability standards. Secure communications standards are used, such as SSL/TLS version 1.2; all this to comply with the ISO/IEC 27017 and other standards from the ISO 27000 family.

It has also installed a WAF (Web Application Firewall) to prevent any non-secure connection, or attack attempts from the outside are identified and blocked. For the specific connection to other platforms, a web service is provided that includes an authentication protocol with a specific token that is valid for a maximum time of one hour, as the best practices of OWASP (Open Web Application Security Project) suggest.

For this automated authentication protocol, the services from Amazon Cognito store the defined accesses for the users, and all the transactions are used either through REST (Representational State Transfer) or SOAP (Simple Object Access Protocol) communication protocol. Both protocols use an encrypted channel to transfer the information. The implementation of SOAP is based on an XML (Extensible Markup Language) and the REST implementation is based on JavaScript Object Notation to ensure the correct definition of data objects and values according to the specified structure. EcoRegistry has implemented periodic SOC2 standardized audits, to evaluate the performance of these implementations.

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) Cercarbono’s programme defines the policies and procedures for preventing EcoRegistry, the registry administrator, from having financial, commercial, or fiduciary conflicts of interest in the governance or provision of registry services, in the contract document that establishes the Alliance between Cercarbono and EcoRegistry. This contract, signed by both Parties, states that neither of the Parties can commit directly or indirectly to any commercial or professional activity that can produce a conflict of interest with the responsibilities in their charge under the execution of the Alliance. Both organizations and their officials are obliged to disclose any existing or supervening conflict of interest situation. As a new internal policy of the programme, like the existing provisions for Cercarbono employees, now the persons responsible for the administration and operation of the EcoRegistry platform also must sign an annual conflict of interest declaration, where they consent to the Cercarbono Conflict of Interest Management Manual.

In addition, EcoRegistry does not have the power to make decisions regarding the certification process and limits itself only to recording the interactions between the designated actors involved in the entire Cercarbono certification process and their resulting approvals or rejections.

- b) The policies and procedures defined in the contract between Cercarbono and EcoRegistry also define that the company or individual in whom a conflict-of-interest situation is identified, is then recused from acting on the case where the conflict of interest is identified.

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) Screening of registry accounts is a process that is done by the Registry provider (EcoRegistry) every time that a company or individual request an account opening in the platform. The full contents of these procedures can be found in [“Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, Section 10.1” and “EcoRegistry, Registry Platform User’s Manual, version 1.0, sections 2.1 and 2.2”]. These documents are publicly available at these weblinks:

- <https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>
- [https://ecoregistry-documents-public.s3.amazonaws.com/EcoRegistry\\_User\\_Guide\\_V1\\_\(En\).pdf](https://ecoregistry-documents-public.s3.amazonaws.com/EcoRegistry_User_Guide_V1_(En).pdf)

b) Once screening has been evaluated, EcoRegistry accepts or rejects the creation of an account for the assessed person or organization. No account can be created in EcoRegistry without first having fulfilled and passed the know your customer process. It should be noted that EcoRegistry adheres to the Code of Ethics and Conduct and the Anti-Corruption and Anti-Bribery Management Guide of the ISA Group and its Subsidiaries, which can be consulted on the following websites:

<https://isasapaginaswebisa001.blob.core.windows.net/paginawebisawordpress/2021/01/Co%CC%81digo-de-E%CC%81tica-y-Conducta.pdf>

c) The implementation of EcoRegistry has considered different modes of failure recovery, audit, and backup Systems:

- A blockchain-based database has been implemented, where the documentation is safeguarded and replicate in a distributed ledger. As a result, information cannot be modified.
- Based on the cloud watch solutions from Microsoft Azure and Amazon AWS, the support team has full control of what is happening on the system, including reports and information about the real state of operation.
- The Database implementation includes a backup system that serves a full recovery opportunity every 24 hours. The backups are saving during the last 7 days.
- Ethical hacking implementations were carried out at the end of 2020 with satisfactory results

As stated by the contract between EcoRegistry and Cercarbono, EcoRegistry must Perform annual assessments related to hacking, ethical hacking, static and dynamic code tests, and stress tests to access the platform to generate transparency and reliability.

EcoRegistry was granted with the Statement of Compliance with the Enterprise Blockchain Security Specification (EBSS) as stated by Cryptonics: <https://cryptonics.consulting/2020/09/15/cryptonics-issues-enterprise-blockchain-security-specification-compliance-stamp-to-xm-colombia/>

**Databases and Security:**

- <https://aws.amazon.com/es/rds/>
- <https://aws.amazon.com/es/s3/>
- <https://aws.amazon.com/es/secrets-manager/>
- <https://aws.amazon.com/es/waf/>

**Measurement and supervision:**

- <https://azure.microsoft.com/es-es/blog/new-full-stack-monitoring-capabilities-in-azure-monitor/>
- <https://aws.amazon.com/es/cloudwatch/>

**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

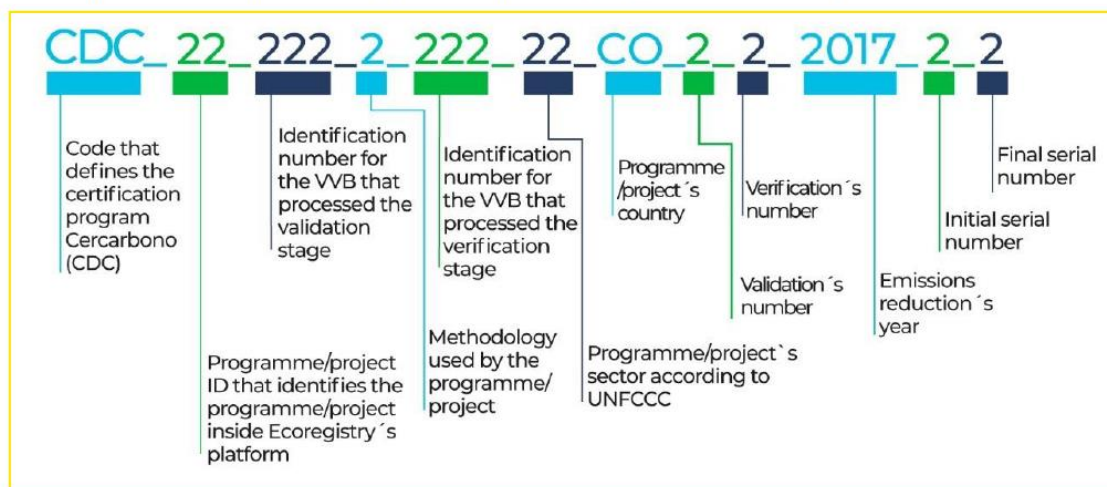
Summarize and provide evidence of the processes, policies, and/or procedures referred to in a) and b), including their availability to the public:

a) Underlying attributes of a unit:

The protocol, while providing guidelines for carrying out the validation and verification processes, focuses on defining the principles governing the registration of a CCMP and the certification and registration of carbon credits from the different types of projects accepted by the protocol. The underlying attributes of the compensation credits generated by Cercarbono are defined in its protocol and recognized as principles. These correspond to integrity, reliability, conservatism, consistency, evidence, and transparency. Through the process of validation and verification, it is verified that the projects have been developed under these attributes. Other attributes of the carbon units such as country of origin, methodology used to quantify the units, VVB that performed validation and verification, sectorial scope is included in serialization of carbon units.

See figure below from the *Procedures for issuance and withdrawal of Carboncer and double accounting policies*.

**Figure 2.** Description of the serial components assigned to each Carboncer.



b) The underlying property aspects of a unit:

Cercarbono defines property right as the Legal or customary right of tenure, use, access or management of lands, territories, or resources. It defines project holder ship as the legal right to control and operate the project activity. Section 5 of the protocol lists the requirements that a CCMP must fulfil to be eligible for registration in the Cercarbono program, among which are included the detailed description and support of the ownership of the activity and right of use of the area. Section 7. Requirements of the validation process, Property is one of the aspects that the validator shall assess. Section 7.2.2 of the protocol explains that one of the requirements of the validation process is the review of the ownership or right of ownership of the area or lands covered by the project, which must demonstrate the right of use during the duration of the project. Additionally, during the account creation stage of the certification process, when a project owner account type is created in the registry platform, the terms and conditions include confirmation that whoever claims responsibility of this account is an individual or legal entity, public or private, owner of the project, responsible for the formulation, implementation, monitoring and registration of the project and responsible for the retirement of carbon credits.

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 checked="" 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) The Cercarbono programme has a clear detailed description about the minimum requirements and procedures that the validation needs when registering any type of CCMP initiative.

Sections 6 and 7 of the Protocol describe the requirements for every VVB to follow during validation activities when doing the initial assessment and the site inspections/operations, data collecting procedures, checking the baseline, and guaranteeing the correct application of the approved methodologies. The VVB checks the monitoring procedures and the emission reduction calculation, among others. All CCMP initiatives shall have a publicly available validation report where any stakeholder could check and confirm the basis of approval, demonstration of additionality and authorization process by Cercarbono. The stakeholders also can make comments, observations, and project developers can check them.

The full content of these rules and procedures can be found in the Cercarbono's Protocol for Voluntary Carbon Certification V3.1, Sections 6 and 7 (Pages 59-69). The document is available here:

<https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-protocol-V3.1.pdf>

There are areas of opportunity that will be checked and improved during the next revision of the Protocol, which include:

- i. The inclusion of the standardized conditions for all VVB to develop the validation process. Contract review, preparatory documents, auditor's competency requirements and time framework for validation process.
- ii. Development of a full package of Validation and Verification templates to unify the assessment criteria and minimum common results.
- iii. Improvement of stakeholder public consultation and the obligatory conditions to respond and consider the relevant comments.

Proposed revisions are expected to be developed and implemented no later than July 2022, including stakeholder consultation and external communication.

b) The Cercarbono programme addresses standards, requirements, and procedure for verification in section 8 of Protocol that details the minimum requirements for the verification process. The VVB shall do a verification plan previous to project assessment, a materiality discrepancy of possible errors of the monitoring process, data project activity records checking process, sampling procedures, data monitoring records, among others. The program documents provide the conditions for doing the project inspections according to the specific

requirements of the initiatives and parameters to develop a verification report.

The full content of these rules and procedures can be found in the Cercarbono's Protocol for Voluntary Carbon Certification V3.1, Sections 8 (Pages 70 to 80). The document is publicly available at the weblink:

<https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-protocol-V3.1.pdf>

As described previously, during the revision of the Certification Program, the following items will be checked and improved:

- i. The inclusion of the standardized conditions for all VVB to develop verification processes.
  - ii. Development of a full package of Verification templates to unify the assessment criteria and minimum common results.
  - iii. Standardize conditions of the time frame that the VVB should follow to verify the operation and continuation on the project activity, the establishment of controls between Cercarbono & EcoRegistry for the emission reduction generation, including retirement process, cancel of certification and double counting procedures.
- c) and d)

Cercarbono has established the accreditation required and the standards, requirements, and procedures to be followed by Validation and Verification Bodies (VVB) responsible for Conformity Assessment of CCMP. VVB recognized by Cercarbono are listed at the program’s web page <https://www.cercarbono.com/en/validacion-y-verificacion/>.

The full contents of these procedures can be found in “Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, Section 9”, “Requirements for the Authorization of Validation and Verification Bodies, version 1.0”, “Application for Authorization of Accreditation as Validation and Verification Body, version 1.0” and “Declaration of Conflict of Interest Made by the VVB, version 1.1”. These documents are publicly available at this weblinks:

- <https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>
- <https://www.cercarbono.com/wp-content/uploads/2021/05/2021.05.27-Requirements-authorisation-VVBs.pdf>
- <https://www.cercarbono.com/wp-content/uploads/2021/05/12.05.2021-VVBs-Authorization-Request-Form.docx>
- <https://www.cercarbono.com/wp-content/uploads/2020/04/2019.12.26-Plantilla-Declaraci%C3%B3n-de-Validaci%C3%B3n-Verificaci%C3%B3n-English-Version.docx>

**Question 3.7 Programme governance**

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:

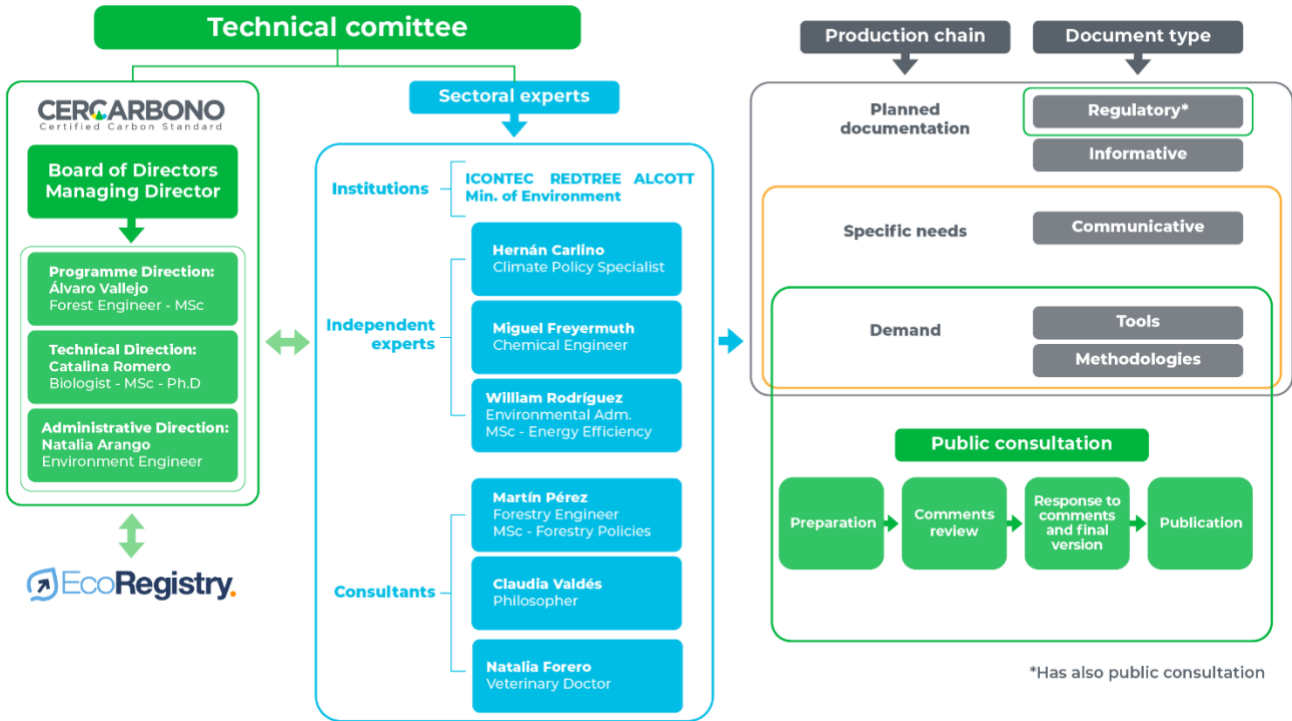
The Cercarbono program publicly discloses who is responsible for its administration on its website. The certification programme is administered by the members of the board of directors, with the support of the general management. Information about the program governance can be found online in the Cercarbono website in its

ABOUT US \ OUR TEAM section including information about who makes up the board of directors, general management, secretariat, and the directorates (programme development, technical, innovation and technology, registry, commercial, financial\accounting). An organigram of the programme with main function of each area is included in answer D, above, and is available online, <https://www.cercarbono.com/nuestro-equipo/>.

The Cercarbono program publicly discloses decisions regarding substantial changes to the certification protocol and certification programme guidelines. The changes, before being sent out for public consultation, are made by the board of directors, which is made up of a group of people specialized in different areas of expertise to ensure the sustainability of the programme. The programme development management is the area in charge of submitting to the board the documents, communications, reports, or templates that include such changes or additions to the programme requirements and guidelines.

With respect to the decisions on the issuance of carbon credits, the general management is responsible for this as can be seen in all emission certificates generated by Cercarbono, and for the administration of the programme's resources.

Decisions regarding the document development process, which must be implemented in all cases where new or modified documents are developed, when new methodologies are developed or updated, or when normative or informative documents are developed, are made as shown in the following figure:



Cercarbono is preparing revisions involving the creation of standard internal procedures for critical processes such as process cycle for decision-making for registration and issuance, disclosing of decision-making acts, development, review and approval of documentation related to validation and verification of CCMPs, etc. evolving from the previously implemented manual of good practices, which currently guides board members and all employees in their daily actions and tasks. Proposed revisions are expected to be developed and implemented no

later than July 2022.

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 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) **been continuously governed for at least the last two years** Cercarbono was constituted as a company in November 2016. The group of founders, with the help of different actors of the market and based on national and international regulations began the work of structuring the certification programme in 2017. In 2018, regulations that served as the functional and operational basis of the certification programs were specifically established in Colombia; by this time the programme was operationally consolidated.
- b) **been continuously operational for at least the last two years** Cercarbono certificate of existence and representation shows the date of incorporation of the company as November 9, 2016. (*Attachment No.1*). Cercarbono generated the first emission certification at the beginning of 2019, corresponding to a forestry project that completed all stages of the process through the program. From that moment Cercarbono has continuously certified projects of different sectors.
- c) **a plan for the long-term administration of multi-decadal programme elements** Cercarbono is establishing a long-term plan and international operational framework projected for 10 years. This plan is expected to be developed and implemented no later than July 2022. Combined with its work on the development of a carbon buffer pool and its plan for possible responses to the dissolution of the programme, Cercarbono considers that it is advancing on this matter.
- d) **a plan for possible responses to the dissolution of the programme in its current form** the first clause of the contract signed between the owner of a CCMP and Cercarbono, defines that in the event of final liquidation of Cercarbono, the custody, integrity and availability of existing Certificate(s) of Emission will be held by Ecoregistry (registry platform). In turn, in the event of permanent suspension of services by Ecoregistry, the programme and the respective project holders will be given a copy of the information together with a certificate issued by Ecoregistry indicating that it was subject to public registration in the terms of law and of the unique assignment of serials during the time of validity of the services. Additionally, Cercarbono has established within its equity a financial reserve, which in the event of dissolution of the programme would serve to support its operation for approximately 8 months, time in which the programme has the duty to define the situation of the CCMPs that are registered.

Cercarbono is planning to develop a procedure to be followed in such a case to ensure that carbon units can be transferred in all integrity to another registry that can provide at least the same level of service as EcoRegistry. Proposed revisions are expected to be developed and implemented no later than July 2022, including stakeholder consultation and external communication.

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) Yes. The Cercarbono programme's staff, management and board members are expected to report and declare any identified conflict of interest during the hiring process. Programme employees, management and board members then sign a contract that in its eighth clause commits them to comply with the policies and procedures established in the Conflict of Interest Management Manual, available here: <https://drive.google.com/file/d/174koQpEqb34A7C5PzwVRcUpp0j-jiG7O/view>. To ensure compliance with these policies, Cercarbono has decided to establish a new requirement for programme employees and management to make an annual conflict of interest declaration. The board of directors is also required to submit a conflict-of-interest statement to be signed at each meeting.
- b) Yes. The Cercarbono programme policies and procedures require individuals to report in a timely manner and following due process any financial, commercial, or fiduciary conflicts of interest arise in the performance of their duties. The reporting is undertaken in the General Declaration of Conflict of Interest form, available here: <https://www.cercarbono.com/wp-content/uploads/2022/02/General-declaration-of-conflict-of-interest-V-1.1.docx>. The procedures are described in the Conflict-of-Interest Management Manual, available here: <https://drive.google.com/file/d/174koQpEqb34A7C5PzwVRcUpp0j-jiG7O/view>.

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:

Cercarbono currently has a USD\$ 1.5M professional liability insurance policy and is in the process of expanding the scope of this policy.

### 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) The Cercarbono program ensures its consistency with this requirement by establishing the minimum public disclosure program requirements, which states that any CCMP should comply to be eligible in the program. All initiatives and project developers shall follow the specific rules and conditions of Section 10 of the Protocol, which clearly states all terms and conditions and the public information obligation that any project certified with

Cercarbono accepts.

As part of the conditions, developers shall create an account for each initiative where all documentation about project activity should be submitted for public consultation. These documents include the project activity description, monitoring procedures, validation and verification reports, certification approval, and registration.

Cercarbono, consistent with the property and copyrights regulation (at national or international level), demands that every developer sign legal statements declaring their full conformity for public documents conditions.

The full content of these rules and procedures can be found in the following documents:

- i. Cercarbono's Special power of attorney, containing Declarations and authorization for registration and publicly of information. <https://www.cercarbono.com/en/documentacion/>
- ii. ECOREGISTRY "Information registration and publishing services of GHG emission reduction and removal initiatives of GHG and GHG emission reduction certificates" <https://www.ecoregistry.io/register>
- iii. ECOREGISTRY "Processing of personal data and EcoRegistry information" <https://www.ecoregistry.io/register>

Cercarbono's Protocol for Voluntary Carbon Certification V3.1, Sections 10, addresses information captured and made publicly available, specifically the items 10.1; 10.2 & 10.3 (Pages 82 to 88). The document is publicly available here: <https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-protocol-V3.1.pdf>

As part of ongoing Cercarbono's Protocol revisions, the following rules and procedures will be updated including:

- i. Considerations to establish a standardized process per type of project documents in EcoRegistry accounts to guarantee that all projects have same evaluation requirements and equal public access of CCMP data.
- ii. A revision of the confidentiality and conflict of interest procedures, defining how to respond to the project developers, their considerations to have the right for confidentiality, and keep commercial, technical or innovation data protected.

Proposed revisions are expected to be developed and implemented no later than July 2022, including stakeholder consultation and external communication.

b) its local stakeholder consultation requirements (if applicable)?

The program ensures its consistency with this requisite by establishing the conditions for stakeholders' consultation (Section 5.8. of Protocol) to facilitate the interaction between the different actors interested in the project formulation, development, and implementation, allowing the effective participation according to the specific project activity conditions.

In the case of REDD+ projects, Cercarbono defined that the public consultations correspond to participatory spaces in which the CCMPs present and discuss their scope, the activities to be implemented, their potential impacts and benefits to stakeholders. Therefore, every consultation must report the participation processes and update a public repository. The report should be available online, under the provisions of section 5.3 of the Methodology for the Implementation of REDD+ Projects Consistent with the Reference Levels Submitted by Colombia to the UNFCCC.

This type of consultation is carried out mainly when the CCMP or initiative is developed in an area in where a local population is established or when the program or project activity may have an environmental, social, or economic

impact on local people or society. The full content of these rules and procedures can be found in the Cercarbono's Protocol for Voluntary Carbon Certification V3.1, Sections 5.8 (Pages 54 to 57). The document is publicly available in the following link: <https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-protocol-V3.1.pdf>

As part of ongoing Cercarbono's Protocol revisions, the following rules and procedures will be updated including detailed procedures and rules for Stakeholder Consultation, including specific guidance for project developers with standardized templates, to report results under the same conditions.

Proposed revisions are expected to be developed and implemented no later than July 2022, including stakeholder consultation and external communication.

c) its public comments provisions and requirements, and how they are considered (if applicable)?

Cercarbono has relevant and clear mechanism to allow public comments and submit suggestion about rules, procedures, methodological issues, requirements, changes of the Certification. The webpage has specific places such as "Cercarbono Public Consultations", "Frequently Asked Questions" or a contact where any third party or stakeholder could submit, claim, or request particular action from Cercarbono.

The content of these rules and procedures can be found in Cercarbono's Protocol for Voluntary Carbon Certification V3.1, Sections 5.8.2; 5.8.3 and 5.8.4 (Pages 56 - 57). The document is publicly available at the weblink: <https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-protocol-V3.1.pdf>

Proposed revisions to the stakeholder consultation process will include complete and defined conditions and procedures for all public consultation at different levels of the certification process such as methodological process (methodologies, tools and guidance), project implementation and monitoring issues (pre-registration, reduction issuance), rules and updates of Certification Protocol. Proposed revisions are expected to be developed and implemented no later than July 2022, including stakeholder consultation and external communication.

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 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) methodologies, protocols, or frameworks under development?

Cercarbono has within its policies public comment period requirements for the development of new methodologies, manuals, guidelines, and technical norms. Also, the public website has the section "CONSULTATIONS", where all public consultations are listed, with information on the duration of each, and responses to comments received during the public consultations.

The content of these rules and procedures can be found in the "Cercarbono's Process for the Approval of Methodologies Within the Framework of the Voluntary Carbon Certification Programme" available at the following link <https://www.cercarbono.com/wp-content/uploads/2021/12/Cercarbonos-Process-for-Approval->

[of-Methodologies.pdf](#)

The Consultation section in the webpage can be found in the following weblink: <https://www.cercarbono.com/en/consultas/>

b) activities seeking registration or approval?

Cercarbono has not considered yet a period for public comments for the registration and approval of project activities. Existing mechanisms like “Cercarbono Public Consultations”, “Frequently Asked Questions” or contact information are deemed functional for the submission of claims or feedback from stakeholders or any third party. The content of these rules and procedures is available at:

- <https://www.cercarbono.com/en/consultas/>,
- <https://www.cercarbono.com/en/contact/>.
- <https://www.ecoregistry.io/frequent-questions>

As part of the proposed revisions to the version 3.1 of the Protocol, specific provisions for public consultation during registration and issuance will be included.

c) operational activities (e.g., ongoing stakeholder feedback)

The Cercarbono program complies with this requirement since the CCMPs have two different spaces on the EcoRegistry platform (in the description of each project) and on the Cercarbono web page (consultation section) to collect opinions and comments from interested parties. Both spaces are permanently open.

d) additions or revisions to programme procedures or rulesets?

Cercarbono has the mechanisms and considerations for public comment period for consultation of programme procedures or rulesets. Every version of the Protocol and its final structure have been consulted with clients, developers, and general stakeholders. All suggestions and considerations during the period of consultation were analyzed and answered by the Programme. The full content of these consultation period results can be found in the following documents: (Spanish Version)

- i. Primera consulta Protocolo para la emisión de créditos de carbono Cercarbono 24 -09-2019 - 07-10-2019
- ii. Consulta pública: Protocolo Certificación Voluntaria Versión 2.0. 10-03-2020 - 31-03-2020
- iii. Consulta pública: Protocolo de Cercarbono para la certificación voluntaria de carbono. 03-08-2021 - 07-09-2021

The documents are publicly available at the weblink: <https://www.cercarbono.com/consultas/>

### 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) Yes. The Cercarbono programme includes among its principles "do not generate net damage" (i.e., no net harm) (Protocol Section 2.1, pg. 16), and this is checked in the validation of the activity. For general and land

use projects, this is in place in the PDD in two locations: section 1.10, Compliance with legal requirements, that requires reporting on environmental permits or licenses, environmental impact assessment and environmental management plan (if required), and environmental regulations in force; and section 5.1, Legal requirements, that requires to list, describe and justify compliance with applicable laws, statutes, and regulatory frameworks including applicable environmental requirements. See general PDD template version 2.0, available here: <https://www.cercarbono.com/wp-content/uploads/2022/01/PDD-template-general-V-2.0.docx>. For land use projects, and land use sector PDD template version 2.0, available here: <https://www.cercarbono.com/wp-content/uploads/2022/01/PDD-template-land-use-sector-V-2.0.docx>.

- b) Yes. The Cercarbono programme includes among its principles "do not generate net damage" (Protocol Section 2.1, pg. 16), and this includes "...to... the communities surrounding it, in social... aspects". This element is checked in the validation of the activity. Further, specific safeguards are in place for REDD+ projects, and these are described in the Methodology for the Implementation of REDD+ Projects Consistent with the Reference Levels Submitted by Colombia to the UNFCCC, Section 5.3, available here: <https://www.cercarbono.com/wp-content/uploads/2020/09/2020.09.09-Metodologia-REDDVersi%C3%B3n-1.1-Final.pdf>

#### Question 3.10 Sustainable development criteria

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:

The Cercarbono programme objectives include contributing to the fulfillment of the Sustainable Development Goals (SDGs) and the co-benefits generated must be reported by activities. Further there is a voluntary tool for structured reporting and monitoring of contributions to the SDGs so that results are verified during periodic verifications. The criteria related to sustainable development are found in the Protocol for Voluntary Carbon Certification version 3.1, section 5.7 (pg. 53), available here: <https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>.

Regarding the second criteria, the Cercarbono programme has provisions for monitoring, reporting and verification of the sustainable development criteria. The general provisions that apply to all activities are described in the Protocol for Voluntary Carbon Certification version 3.1, section 5.7 (pg. 53), available here: <https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>.

Further, detailed SDG reporting may be undertaken on a voluntary basis, and the guidelines for monitoring, reporting and verification in this case are described in the Guidelines to Report Contributions from Climate Change Mitigation Initiatives to the Sustainable Development Goals, available here: <https://www.cercarbono.com/wp-content/uploads/2021/12/Cercarbonos-SDG-tool-package.zip>. The provisions for verification are described in this document in sections 1, 2, 5.1 (pg. 18) and 7, while the provisions for monitoring and reporting are described in section 5.

#### 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:

**Does the programme use sustainable development criteria? (Paragraph 2.10)**

This is addressed in the response to the previous Question 3.10.

**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?**

Cercarbono's Procedures for issuance and withdrawal of Carboncer and double accounting policies establishes the procedures for issuance, withdrawal, and registration of Carboncer that guarantee that said credits have not been issued under other programmes, registries, or standards. It establishes mechanisms to prevent dual use which are implemented by the Cercarbono program through the registry platform and its guidelines; and how the double claiming is prevented through coordinated actions between the different governments, the CCMP holders, the carbon offset and reduction plans and the certification standards and programmes. This is addressed in the normative document Procedures for issuance and withdrawal of Carboncer and double accounting policies, version 2, available here: <https://www.cercarbono.com/wp-content/uploads/2021/07/Issuance-withdrawal-and-double-accounting-prevention-V2.0-1.pdf>.

As stated in Section 11 of the protocol, Cercarbono's protocol is updated when society in general or Cercarbono's clients demand clarification or inclusion of specific technical issues and to meet regulatory requirements at the international level and in different national contexts. Such updating is also done at the request of Cercarbono's board of directors and CEO. This is particularly relevant to the mechanisms to avoid double counting and to ensure the correct application of corresponding adjustments in the context of Article 6 of the Paris Agreement.

## 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 and b) Cercarbono ensures that carbon offsets represent greenhouse gas emissions reductions or carbon sequestration or removals that exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate and exceed any greenhouse gas reductions or removals that would otherwise occur in a conservative, business-as-usual scenario through the application of:

- Methodologies approved by Cercarbono (see <https://www.cercarbono.com/en/documentacion/>)
- Recognition of methodologies fully recognized at project and programme level (i.e CDM methodologies)
- Cercarbono’s additionality tool (see <https://www.cercarbono.com/wp-content/uploads/2022/01/Cercarbonos-Tool-Additionality.pdf> ). The use of this tool is mandatory for all projects, regardless of whether they use CDM methodologies.

On the other hand, conformity assessment is performed by accredited VVB, as per guidelines established on latest version of ISO 14064-3 and by Cercarbono’s Technical Direction during the registration process (see section 10 of “Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1”).

Furthermore, Cercarbono is performing the following revisions to the “Cercarbono's Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives, version 1.2”, to enhance consistency with paragraph 3.1:

- Clarifications for the use of CDM guidelines and tools along with the “Cercarbono's Tool to Demonstrate Additionality”

Proposed revisions are expected to be developed and implemented no later than July 2022, including stakeholder consultation and external communication.

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) Is additionality and baseline-setting assessed by an accredited and independent third-party verification entity?

As per the established in sections 7 of version 3.1 of the Cercarbono's Protocol for Voluntary Carbon Certification, additionality, and baseline-setting of any CCMP are evaluated under latest version of ISO 14064-3.

Conformity assessment is performed by VVB accredited under ISO 14065:2013 as established in section 9 of the Protocol." The full contents of these procedures can be found in “Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, Sections 7 and 9”. This document is publicly available at this weblink: <https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>.

- b) Is additionality and baseline-setting reviewed by the programme?

Cercarbono’s certification process includes an exhaustive baseline-setting review before approving any CCMP’s registration. The full contents of these procedures can be found in “Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, Section 10.8”. This document is publicly available at this weblink: <https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>.

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:

Cercarbono ensures its consistency with this requirement by applying the requirements established in its “Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives”. CCMP to be certified by Cercarbono can choose between two alternatives of additionality analysis, depending on the final use of the carbon credits

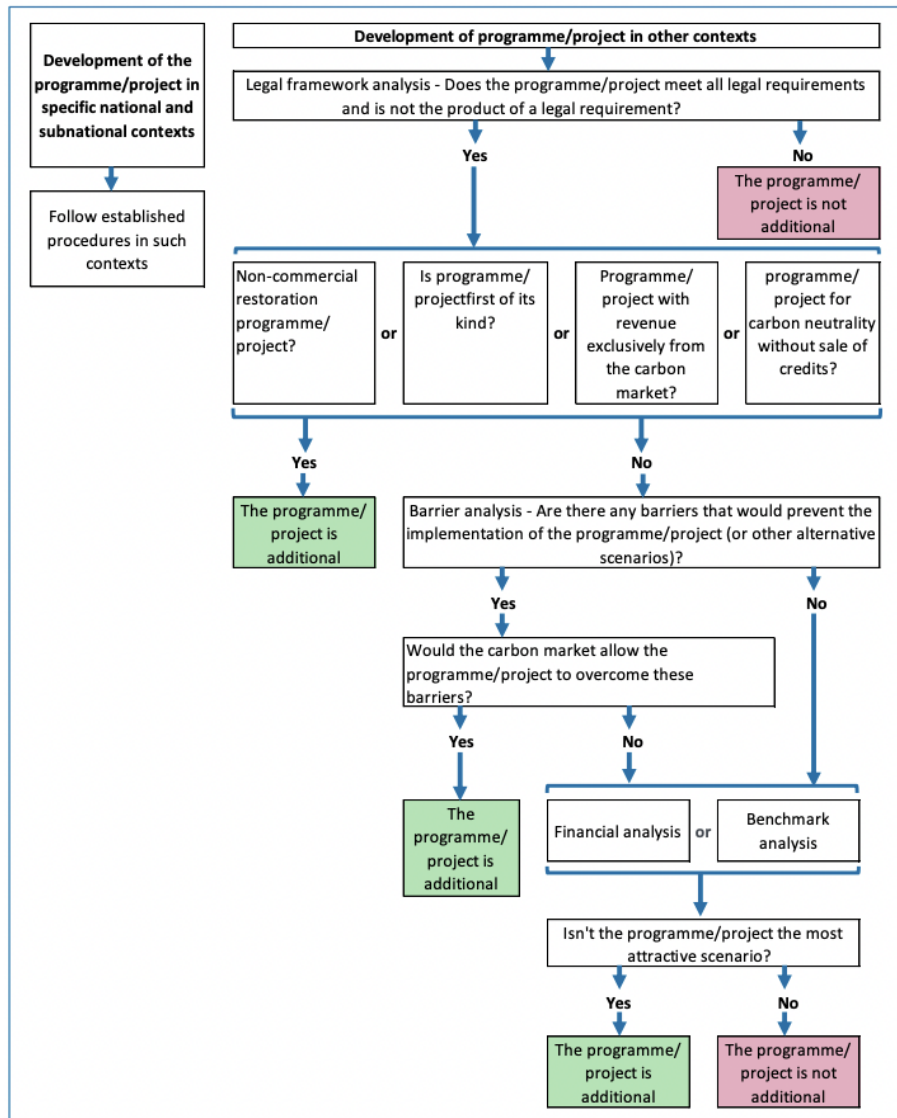


obtained by the climate change mitigation initiative:

- Registration and use of credits in carbon neutrality programmes in specific national and sub-national contexts.
- Registration and use of carbon credits in other contexts.

The full contents of this tool can be found in Cercarbono's Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives, version 1.2. This document is publicly available at this weblink: [https://www.cercarbono.com/wp-content/uploads/2022/01/Cercarbonos-Tool-Additionality.pdf].”

The following chart flow summarizes the application of abovementioned alternatives for additionality analysis:



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)

Cercarbono (complementary to the Cercarbono’s additionality tool) allows the use of CDM additionality guidelines and tools for CCMP’s additionality demonstration. This option will be excluded in the next version of the Protocol.

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 checked="" 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:

Cercarbono ensures its consistency with this requirement by applying the requirements established in its “Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives, version 1.2”, available at: <https://www.cercarbono.com/wp-content/uploads/2022/01/Cercarbonos-Tool-Additionality.pdf>.

When a CCMP will use carbon credits in other contexts (abovementioned tool, section 3.2) and complies with the legal framework and is not the product of a legal requirement, it can be considered directly additional if it has at least one of the following characteristics:

- It is the first of its kind.
- It implements exclusively restoration activities in the forest sector without commercial use.
- It derives its revenues exclusively from the carbon market.
- It is designed to neutralize the GHG emissions of a given company or institution, whose activities would correspond to sectoral areas other than those it normally undertakes.

The full criteria for automatic additionality can be found in Cercarbono's Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives, version 1.2, section 5. This document is publicly available at this weblink: [<https://www.cercarbono.com/wp-content/uploads/2022/01/Cercarbonos-Tool-Additionality.pdf>].”

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*)

The Cercarbono additionality procedure for development of projects or programmes in other contexts requires the check that the emissions reductions or removals meet legal requirements and are not required by law, regulation, or legally binding mandate. Then a series of checks are applied that determine whether the project or programme relies solely on carbon credit sales or does not generate revenues, whether it faces barriers that can be overcome by carbon finance or is financially unattractive, to provide reasonable assurance that results exceed any greenhouse gas reductions or removals that would otherwise occur in a conservative, business-as-usual scenario.

Furthermore, conformity assessment of the demonstration is performed by accredited VVB, as per guidelines established on latest version of ISO 14064-3 and by Cercarbono’s Technical Direction during the registration process (see section 10 of “Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1”).

**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) Are procedures in place to issue emissions units against realistic, defensible, and conservative baseline estimations of emissions?

Requirements established in section 5 of “Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1” for calculating the emission units are carried out based on Cercarbono's approved, verified, recognized or proprietary methodologies, technically sound and specific for each project, and are in turn validated and verified by accredited VVB. Both, methodologies and protocol establish that GHG emission reductions and removals must comply with pertinent principles (Section 2 of version 3.1 of the protocol), while section 5.2 sets the guidelines for the selection of the baseline scenario of robust, credible, documented, repeatable and appropriate manner, considering the designed operating conditions and anticipated activity levels.

On the other hand, conformity assessment to CCMP is performed by accredited VVB based on guidelines established in latest version of ISO 14064-3, ensuring issuance of units against realistic, defensible, and conservative baseline estimations of emissions.

b) Are procedures in place to publicly disclose baselines and underlying assumptions?

Validation and verification reports issued by accredited VVB adequately present the assessment done of underlying assumptions and the baseline scenario (inter alia). These reports are available to any stakeholder, at EcoRegistry website (<https://www.ecoregistry.io/projects>).

On the other hand, Cercarbono adopts the definition of “conservativeness” of baselines and underlying assumptions from the one established in latest version of ISO 14065:

**Conservativeness: “when the body is assessing comparable alternatives, preference is given to the alternative that is cautiously moderate”.**

Conservativeness is ensured firstly by the VVB at the time of the validation and verification of a CCMP and later during the registration process; where the Cercarbono’s Technical Direction confirms that proposed CCMP has properly followed conservative approaches when establishing baseline and underlying assumptions to avoid overestimations of GHG reductions and removals.

<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? (<i>Paragraph 3.2.2</i>)</p>	<p><input checked="" type="checkbox"/> YES</p>
--	--

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

Cercarbono ensures consistency with this requirement by following requirements established in section 5 of “Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1” for calculating the emission units are carried out based on Cercarbono's approved, verified, recognized or proprietary methodologies, technically sound and specific for each project, and are in turn validated and verified by accredited VVB. Both, methodologies, and protocol establish that GHG emission reductions and removals must comply with pertinent principles (Section 2 of version 3.1 of the protocol), while section 5.2 sets the guidelines for the selection of the baseline scenario of robust, credible, documented, repeatable and appropriate manner, considering the designed operating conditions

and anticipated activity levels.

The full contents of these procedures can be found in Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, Sections 5.2.4, 7.2.4, 7.9-7.11, 8.9-8.11. This document is publicly available at this weblink: [https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf].”

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:

Cercarbono ensures consistency with this requirement by:

- Proper management of facts discovered after validation or verification
- Selecting a baseline scenario including how the conservativeness principle, uncertainty, common practice, and the operating environment affect its selection.
- Risk assessment considering (inter alia) any expected potential changes from previous periods.
- Proper management of facts discovered after certification and issuance

The full contents of these procedures can be found in Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, Sections 6.4, 7.2.4, 8.2 and 10.13. This document is publicly available at this weblink: [https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf].”

Furthermore, Cercarbono is performing the following revisions to the “Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1”, to enhance consistency with paragraph 3.2.3:

- Inclusion of provisions for management of post-registration changes discovered during periodic verifications
- Proposed revisions are expected to be developed and implemented no later than July 2022, including stakeholder consultation and external communication.

**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? ( <i>Paragraph 3.3</i> )	<input checked="" type="checkbox"/> YES

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

a) emissions units are based on accurate measurements and valid quantification methods/protocols? (*Paragraph 3.3*)

The Cercarbono program has relevant procedures, conditions, and rules to ensure that every project activity registered under the program will certify accurate, reliable, and conservative emission units. As it would be checked following the Section 7.2.5 of the Protocol, all project developers and initiatives must use one of the methodologies approved by the programme with respective technical tools on the different sectoral sectors eligible in the Certification Program:

- ✓ Energy sector
- ✓ Industry sector
- ✓ Transport sector
- ✓ Construction sector
- ✓ Mining/mineral production sector
- ✓ Metal production sector
- ✓ Fugitive emissions sector
- ✓ Waste management sector
- ✓ Land use sector

The approved methodologies are both those with world recognition, such as the approved methodologies for the CDM- UNFCCC, and those that Cercarbono has developed with the support of the most relevant and reputable entities in Colombia, such as Colombian National Agency for Standardization (ICONTEC), Ministry of Environment and Sustainable Development of Colombia and public and private stakeholders.

The key differences of Cercarbono's methodologies with the CDM methodological procedures are based on Colombia's specific considerations, such as Climate Change national legal framework (Res 1447/2018 or Law 1819/2016) and production sectors conditions.

Furthermore, Cercarbono has a specific technical team expert, which is responsible for the compliance revision and the approval in accordance with the requirements and quantification of methodologies, and procedures for the Certification process.

The full content of these rules and procedures can be found in the following documents

- i. Cercarbono's Protocol for Voluntary Carbon Certification V3.1, Section 7.2.5 (Pages 63&64). The document is publicly available at the weblink: <https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-protocol-V3.1.pdf>
- ii. List of approved methodology procedures of emission unit in Cercarbono. The documents are publicly available at the weblink: <https://www.cercarbono.com/documentacion/#1584113670166-920472dc-dab4>

b) validation occurs prior to or in tandem with verification?. (*Paragraph 3.3.2*)

Cercarbono program clearly establishes that Validation and Verification process are two different processes with different times and specific procedures. Section 7 of the Protocol explains in detail the Validation process with full guidance for project developers and VVBs. Section 8 shows in a full detail the Verification process including rules and conditions for project inspections.

The Certification also allows validation and verification processes simultaneously by a VVB, whose compliance is

integrated into a single report, as seen in the Section 5. CCMP requirements

The full content of these rules and procedures can be found in the Cercarbono's Protocol for Voluntary Carbon Certification V3.1, Section 5, 7 and 8 (Pages 26 to 79). The document is publicly available at the link: <https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-protocol-V3.1.pdf>

As part of the proposed revisions to the version 3.1 of the Protocol, specific provisions for simultaneous Validation and Verification processes will be included and or completed, establishing requirements for approval and minimum requirements that project developers shall guarantee to reinforce the transparency and credibility of the process. Proposed revisions are expected to be developed and implemented no later than July 2022, including stakeholder consultation and external communication.

c) the results of validation and verification are made publicly available? (*Paragraph 3.3.2*)

Section 10. "Certification process requirements" of the Protocol establishes the obligation that all initiatives shall submit all project activity documents to an account in the EcoRegistry platform. The requirement of documents includes the Validation and Verification reports, finding and responses during the auditing process of the project activity, and complete validation and verification statements with emission reductions support of its calculation. All information should be available to any stakeholder according to the public conditions of the EcoRegistry Platform.

The full content of these rules and procedures can be found in the following documents

- i. Cercarbono's Protocol for Voluntary Carbon Certification V3.1, Section 5, 7 and 8 (Pages 26 to 79). The document is publicly available at the weblink: <https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-protocol-V3.1.pdf>
- ii. EcoRegistry Project website for publicly consultation available at: <https://www.ecoregistry.io/projects>

d) monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at *specified intervals* throughout the duration of the crediting period? (*Paragraph 3.3*)

Cercarbono program has clear rules and procedures indicating the minimum requirements that any project developer should apply for monitoring, measuring, and reporting process of the emission units generated by the project implementation. As mentioned in the item 4.3. c) the section 7 and 8, there is a detailed description of certification, registration, and issuance of emission units. The project developers have the option to choose the procedures according to the project activity circumstances and have different alternatives in terms of approval, emissions issuance, make changes, request deviation, etc., during the approval crediting period. As stated in the Section 8.12, the initiatives conduct verifications are done at shortest every six months and at longest every five years. If a project has not been verified for four years and nine months, or if its accreditation period is about to expire, project proponents will receive an alert from Cercarbono.

Project developers have a grace period of one year; the programme notifies project developers up to two months after the five years counted from the last verification or from the beginning of the project; at any case it cannot carry out verifications until two years after the maximum period allowed between verifications and must carry out a revalidation justifying the absence of verifications.

The full content of these rules and procedures can be found in the following documents Cercarbono's Protocol for Voluntary Carbon Certification V3.1, Section 7 and 8 (Pages 62 to 79). The document is publicly available at the

weblink: <https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-protocol-V3.1.pdf>

E) Are procedures in place to ensure that mitigation is measured and verified by an accredited and independent third-party verification entity?

Within the terms and definitions of Cercarbono (See “Terms and definitions of the voluntary certification programme for the Cercarbono, version 2.0”), the definition of verification is included as the systematic, independent, and documented process carried out by a third party, in which the methodological consistency of the removal or reduction actions of a project is evaluated. It also defines validation and verification bodies (VVBs) as entities that act as independent third parties, which are authorized by Cercarbono and carry out validation or verification processes for projects.

VVBs are required to issue a verification statement (as per established in sections 7 and 8 of version 3.1 of the protocol) supporting the project baseline and scenario indicating that the GHG emission removals or reductions were generated in accordance with the methodology (and its measurement requirements).

Section 9 of the Certification Protocol (version 3.1) and program’s web page (<https://www.cercarbono.com/en/validacion-y-verificacion/>) lists the Validation and Verification Bodies (VVB) authorized by Cercarbono, which are defined as entities that act as an independent third party and must be accredited by an International Accreditation Forum (IAF) signatory member accreditation body that has in its service offering the GHG Validation or Verification Body accreditation programme according to the requirements of ISO 14065.

F) Are procedures in place to ensure that ex-post verification of mitigation is required in advance of issuance of emissions units?

Section 8 of version 3.1 of Cercarbono’s protocol defines certification requirements, as well as supporting documents of the verification processes (performed by accredited VVB), among which are included the verification report, the findings report (when applicable) and the verification statement with final decision.

The full contents of these procedures can be found in Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, Sections 7, 8 and 9. This document is publicly available at this weblink: [<https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>].”

Are provisions in place... ( <i>Paragraph 3.3.3</i> )	
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) and c) Cercarbono ensures its consistency with this requirement by requesting to the VVB when performing conformity assessment, explicit reporting of any potential conflict of interest with CCMP’s developers, GHG program, etc. In case of identifying a potential conflict of interest of any kind, Cercarbono could request to

the CCMP changing of the VVB’s team members with conflict of interest or selecting a different VVB free of conflict of interest. Additionally, VVB recognized by Cercarbono must be accredited under ISO 14065 and undue reporting or declaration by them of any potential conflict of interest could result in suspension of the recognition or reporting to relevant accreditation entities (i.e. IAF, national applicable accreditation entities). Guidelines on non-compliance of the VVB are established in “REQUIREMENTS FOR THE AUTHORISATION OF VALIDATION AND VERIFICATION BODIES, version 1.0, section 2.5”, available at: <https://www.cercarbono.com/wp-content/uploads/2021/05/2021.05.27-Requirements-authorisation-VVBs.pdf>.

The full contents of these procedures can be found in Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, Sections 2, 6.1, 9. This document is publicly available at this weblink: [<https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>].”

b) and c) Cercarbono ensures its consistency with this requirement by requesting recognized VVB to apply procedures within their internal policies to ensure that persons involved in the validation and verification processes, senior management or board members or associates do not have financial, commercial, or functional conflicts of interest in the provision of the service. They should also have procedures in place to ensure that in cases where such conflicts arise, they are declared and adequately addressed. Additionally, before starting a validation or verification, recognized VVB must submit a conflict-of-interest (CoI) declaration as a prerequisite of the program. The template of this declaration is available at: <https://www.cercarbono.com/wp-content/uploads/2022/02/General-declaration-of-conflict-of-interest-V-1.1.docx>.

The “REQUIREMENTS FOR THE AUTHORISATION OF VALIDATION AND VERIFICATION BODIES, version 1.0”, available at: <https://www.cercarbono.com/wp-content/uploads/2021/05/2021.05.27-Requirements-authorisation-VVBs.pdf>.

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) Cercarbono ensures its consistency with this requirement by requesting to the CCMP a new validation statement by accredited VVB, including (inter alia) an analysis whether the CCMP continues to be additional and reevaluating the baseline and project scenarios.
- b) Cercarbono ensures its consistency with this requirement by requesting to CCMP that have not undergone verifications during the last five or more years of the current crediting period, justifying reasons for the non-execution of verifications as per the established in section 8.12 of Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1. CCMP that have not notified Cercarbono of expected delays in verifications or have not justified such delays, or in any case do not carry out verifications until two years after the maximum period



allowed between verifications, shall carry out a revalidation.

The full contents of these procedures can be found in Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, Sections 5.6, 8.12, 10.11.4 and 10.11.6. This document is publicly available at this weblink: [<https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>].

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 checked="" type="checkbox"/> YES
--	---

Provide evidence of the policies and procedures referred to above:

Yes. The Cercarbono programme does not allow the issuance of ex-ante units. Unit certification applications are only processed after submission of the verification report with monitored, quantified, and verified emissions reductions or removals. This is specified in the Protocol Version 3.1, section 2.2 (pg. 19), in the principle "Real - All GHG removals and reductions (avoidances, displacements or destructions) of GHG emissions generated by the CCMP (activity) must be demonstrated to have occurred."

#### 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.

Intentionally left blank

#### 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:

Under the Cercarbono programme, the following emissions sectors and activity types present a potential risk of reversal: Land use sector. Activity types - GHG removal through afforestation, reforestation, and restoration of woody crops, mangroves, wetlands, and other lands (5 accepted methodologies).

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

The Cercarbono programme implicitly establishes the minimum scale of reversal for which a response is required as 1 tCO<sub>2</sub>. This is described in the Cercarbono's Guidelines for Estimate the Carbon Buffer in Climate Change Mitigation Initiatives in the Land Use Sector, Version 1.1, available here: <https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-Carbon-Buffer-Tool-Guidance-V1.1.pdf>

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

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

- a) The Cercarbono programme has procedures and measures in place to require and support these activities to undertake a risk assessment that accounts for, inter alia, any potential causes, relative scale, and relative likelihood of reversals. The requirement is defined in Section 2 of Cercarbono's Guidelines for Estimate the Carbon Buffer in Climate Change Mitigation Initiatives in the Land Use Sector, Version 1.1, available here: <https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-Carbon-Buffer-Tool-Guidance-V1.1.pdf>. The risk assessment is described in section 3 of the same document.
- b) The Cercarbono programme has procedures and measures in place to require and support these activities to monitor identified risks of reversals, in Cercarbono's Guidelines for Estimate the Carbon Buffer in Climate Change Mitigation Initiatives in the Land Use Sector, Version 1.1, available here: <https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-Carbon-Buffer-Tool-Guidance-V1.1.pdf>. The procedures and measures are described in section 4.4 (pg. 13-16).
- c) Cercarbono programme has procedures and measures in place to mitigate identified risks of reversals, by generating a carbon buffer to compensate reversals. These are described in the Protocol Version 3.1, sections 4.1.9 (pg. 23), 5.2.3 (pg. 31), and 10.8.4 (pg. 92), as well as in Cercarbono's Guidelines for Estimate the Carbon Buffer in Climate Change Mitigation Initiatives in the Land Use Sector, Version 1.1, available here: <https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-Carbon-Buffer-Tool-Guidance-V1.1.pdf>.
- d) The Cercarbono programme has procedures and measures in place to mitigate identified risks of reversals, by generating a carbon buffer to compensate reversals. The buffer units are identified by the activity that originated them, similar to serialization of released units, and therefore a subset of the available carbon buffer will be eligible to compensate material reversals of mitigation units under the CORSIA. These are described in the Procedures for issuance and withdrawal of Carboncer and double accounting policies, version 2, Section 2 (pg. 7), available here: <https://www.cercarbono.com/wp-content/uploads/2021/07/Issuance-withdrawal-and-double-accounting-prevention-V2.0-1.pdf>.

The carbon buffer pool is under development. In the interim, Cercarbono plans to start with a first historical analysis of the program's reserves.

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 type="checkbox"/> YES
b) require activity proponents, upon being made aware of a material reversal event, to notify the programme within a specified number of days?	<input type="checkbox"/> YES
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) The Cercarbono programme does not yet have provisions that confer liability on the activity proponent to monitor, mitigate and respond to reversals. These provisions will be developed and included in a future version of the protocol. For this reason, these activities are part of the Cercarbono programme's exclusions in the application for CORSIA.
- b) The Cercarbono programme does not yet have provisions that require activity proponents to notify the programme within a specified number of days upon being made aware of a material reversal event. These provisions will be developed and included in a future version of the protocol. For this reason, these activities are part of the Cercarbono programme's exclusions in the application for CORSIA.
- c) The Cercarbono programme implies that it will compensate material reversals using the buffer pool, in Section 6 (pg. 20) of its Guidelines for Estimate the Carbon Buffer in Climate Change Mitigation Initiatives in the Land Use Sector, Version 1.1, available here: <https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-Carbon-Buffer-Tool-Guidance-V1.1.pdf>. These provisions will be further developed and included in a future version of the protocol and other normative documents. For this reason, these activities are part of the Cercarbono programme's exclusions in the application for CORSIA.

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 type="checkbox"/> YES
--	------------------------------

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

At present, the Cercarbono programme has not yet accumulated a buffer pool of CORSIA eligible units that would be available to compensate for the material reversal of emissions units used under CORSIA. These provisions and the capacity of the buffer pool will be developed and included in a future version of the protocol. For this reason, these activities are part of the Cercarbono programme's exclusions in the application for CORSIA.

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 type="checkbox"/> YES
--	------------------------------

At present, the Cercarbono programme has not yet accumulated a buffer pool of CORSIA eligible units that would be available to compensate for the material reversal of emissions units used under CORSIA. For this reason, these activities are part of the Cercarbono programme's exclusions in the application for CORSIA.

#### 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:

Cercarbono ensures its consistency with this requirement by establishing procedures for identifying GHG emission sources and leakages in each sectoral scope by type of CCMP.

The full contents of these procedures can be found in Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, sections 5.2.6 and 7.2.6. This document is publicly available at this weblink: [<https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>].

Sector/Programme or project Activity	Baseline scenario			Project scenario			Leakage		
	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O
<b>Energy</b>									
Renewable energy (REn)	Yes	Dp	No	Dp	Dp	Dp	Dp	No	No
Energy efficiency (EnEf)	Yes	Dp	No	Yes	Dp	Dp	Dp	Dp	No
Fuel change efficiency (FCEf)	Yes	Dp	No	Yes	Dp	Dp	Dp	Dp	No
GHG emissions avoidance (EAv)	Yes	No	No	Dp	No	No	No	No	No
GHG emissions displacement (EDisp)	Yes	No	No	Dp	No	No	No	No	No
<b>Industry</b>									
Renewable energy (REn)	Yes	Dp	Dp	Yes	Dp	Dp	Dp	No	No
Energy efficiency (EnEf)	Yes	No	No	Yes	No	No	Dp	No	No
Fuel change efficiency (FCEf)	Yes	No	No	Yes	Dp	Dp	Dp	No	No
GHG emissions avoidance (EAv)	Yes	Yes	No	Dp	Dp	Dp	Dp	No	No
GHG emissions displacement (EDisp)	Yes	No	No	Yes	No	No	Yes	No	No
GHG emissions destruction (EDest)	Yes	Dp	No	Yes	No	No	Dp	No	No
<b>Construction</b>									
Fuel change efficiency (FCEf)	Yes	No	No	Yes	No	No	Dp	No	No

Sector/Programme or project Activity	Baseline scenario			Project scenario			Leakage		
	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O
GHG emissions displacement (EDisp)	Yes	No	No	Yes	No	No	Dp	No	No
<b>Transportation</b>									
Renewable energy (REn)	Yes	No	No	Yes	No	No	Dp	No	No
Energy efficiency (EnEf)	Yes	No	No	Yes	No	No	Dp	No	No
Fuel change efficiency (FCEf)	Yes	No	No	Yes	No	No	Dp	No	No
GHG emissions displacement (EDisp)	Yes	No	No	Yes	No	No	Dp	No	No
<b>Mining/mineral production</b>									
Renewable energy (REn)	Yes	Yes	No	Yes	Dp	No	No	No	No
Fuel change efficiency (FCEf)	Yes	No	No	Yes	No	No	No	No	No
GHG emissions avoidance (EAv)	Yes	Yes	No	Yes	No	No	No	No	No
GHG emissions destruction (EDest)	Yes	Yes	No	Yes	Dp	No	No	No	No
<b>Metal production</b>									
Renewable energy (REn)	Yes	No	No	Yes	No	No	No	No	No
Energy efficiency (EnEf)	Yes	No	No	Dp	No	No	No	No	No
Fuel change efficiency (FCEf)	Yes	No	No	Dp	No	No	No	No	No
GHG emissions avoidance (EAv)	Yes	No	No	Dp	Dp	No	Dp	No	No
<b>Fugitive emissions</b>									
Fuel change efficiency (FCEf)	Yes	No	No	Yes	No	No	Yes	No	No
GHG emissions avoidance (EAv)	Yes	Dp	No	Yes	Dp	No	Dp	No	No
GHG emissions displacement (EDisp)	Yes	Dp	No	Yes	Dp	No	Dp	No	No
GHG emissions destruction (EDest)	Dp	No	No	Dp	No	No	No	No	No
<b>Waste management</b>									
Renewable energy (REn)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No
Energy efficiency (EnEf)	Yes	Yes	No	Yes	Dp	Dp	Dp	No	No
GHG emissions avoidance (EAv)	Yes	Yes	No	Yes	Yes	Dp	No	No	No
GHG emissions destruction (EDest)	Yes	Yes	Dp	Yes	Yes	Dp	Dp	Dp	Dp
<b>Land use</b>									
GHG removal (GhgR)	No	Dp	Dp	No	Dp	Dp	Dp	Dp	Dp
Fuel change efficiency (FCEf)	Yes	Dp	No	Yes	No	No	Dp	No	No
GHG emissions avoidance (EAv)	Yes	Dp	Dp	Yes	No	No	No	No	No
GHG emissions destruction (EDest)	Yes	Yes	Dp	Yes	No	No	Dp	No	No

**Note:** Dp: depends on the type of CCMP and the applied methodology; in these cases, it is necessary to justify their inclusion or exclusion.

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:

Cercarbono ensures its consistency with this requirement by addressing the incidence of material leakages as per the applied methodology, deducting them from the total ERs of the CCMP. All methodologies accepted by Cercarbono have provisions in place for assessing and mitigating possible occurrence of leakage.

Additionally, as part of the verification assessment done by the VVB, the verification's risk assessment also considers the presence of significant or unusual leakage not considered.

The full contents of these procedures can be found in Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, sections 5.2.6, 7.2.6 and 8.2. This document is publicly available at this weblink: [<https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>].

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 checked="" type="checkbox"/> YES
---	---

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

Cercarbono ensures its consistency with this requirement by addressing the incidence of material leakages as per the applied methodology, deducting them from the total ERs of the CCMP. All methodologies accepted by Cercarbono have provisions in place for assessing and mitigating possible occurrence of leakage.

Additionally, as part of the verification assessment done by the VVB, the verification's risk assessment also considers the presence of significant or unusual leakage not considered at any level (project or national/subnational level). In case of existing, VVB must raise a finding to the CCMP to successfully address and or mitigate this potential risk of leakage. Verification assessment just will conclude with a positive validation opinion when finding raised be closed.

The full contents of these procedures can be found in Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, section 7.2.6. This document is publicly available at this weblink: [<https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf>].

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:

Cercarbono ensures its consistency with this requirement by ensuring monitoring of identified leakage as per the provisions established in the applied methodology. All methodologies accepted by Cercarbono have provisions in place for monitoring identified leakage.

Additionally, as part of the verification assessment done by the VVB, monitoring of identified leakage is checked to confirm the adequacy of procedures in place to this respect. In case of monitoring lacks or deviations, VVB must raise a finding to the CCMP to successfully address and or mitigate this potential risk of leakage. Verification assessment just will conclude with a positive validation opinion when finding raised be closed.

The full contents of these procedures can be found in Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, sections 7.2.5, 7.2.6 and 7.3. This document is publicly available at this weblink: [https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf].

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:

Cercarbono ensures its consistency with this requirement by recognizing methodologies where it is established the procedure for deducting from the total ERs of the CCMP the ones related to leakage. All methodologies accepted by Cercarbono have provisions in place for quantification of Baseline emissions, Project emissions, Leakages, and Emission reductions.

Additionally, as part of the verification assessment done by the VVB, it is confirmed the correct of the estimation of emission reductions resulting from a CCMP, as per the replication of formulae applied in the calculations. In case of material misstatements, VVB must raise a finding to the CCMP to successfully conduct potential overestimation of emission reductions or removals. Verification assessment just will conclude with a positive validation opinion when finding raised be closed.

The full contents of these procedures can be found in Cercarbono's Protocol for Voluntary Carbon Certification, version 3.1, section 7.4. This document is publicly available at this weblink: [https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf].

**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 double claiming does not occur between the airline and the host country of the emissions reduction activity? ( <i>Paragraph 3.7.3</i> )	<input checked="" type="checkbox"/> YES

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

a) **to ensure the transparent transfer of units between registries; and that only one unit is issued for one tonne of mitigation.** Yes, Cercarbono accepts the migration of CCMP from other standards or certification programmes if they present evidence that they would not incur a double accounting practice. For this, the holder must present the withdrawal supports in the standard or original certification programme of the CCMP and fill out the form “Declaration of Migration from Other Standards or Certification Programmes to Cercarbono”, available on its website: [www.cercarbono.com](http://www.cercarbono.com), section: Certification: Documentation. In addition, the

migrating CCMP must comply with the regulations and guidelines set forth in the protocol. Section 10.11 CCMP migration from other standards or certification programmes establishes all the requirements and procedures that must be fulfilled to complete a transfer process from a different registry.

**b) to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time?**

Yes, to ensure that one unit is issued, transferred, owned or cancelled by only one entity at any given time, Cercarbono's double-counting document establishes the preventive mechanisms, including the following:

- Project owner and location information available: Whenever a project is registered, all project owners must be identified, as well as their exact location using Shape or KML formats. Ownership of credits is always defined on issuance certificates and retirement certificates.
- Contractual statement of the project owner: Through a contract signed between the two parties (project owner and certification programme), the owner declares that the project is its legitimate and exclusive property. Additionally, the owner declares that, at the time of requesting the certification and subsequent registration of the Certified Emission Reductions, he/she has no knowledge that these have been, or are being or will be certified or registered in other national or international registry systems, or that concurrent benefits contrary to the law have been obtained on them, or that multiple accounting processes are being carried out to obtain additional benefits.
- Programme conversion procedures: Cercarbono has procedures in place to register and monitor projects that want to migrate from a certification programme to Cercarbono. These procedures state that the carbon credits to be converted to the Cercarbono programme have not been sold, used for offset purposes, surrendered for compliance purposes in any mandatory or voluntary carbon market, or used for carbon tax exemption purposes.
- Additionally, each transfers performed through the registry platform EcoRegistry and their information, including the custodians that each carbon unit may have, occur in real-time and, is traceable by the platform through blockchain technology.

See document in: <https://www.cercarbono.com/wp-content/uploads/2021/07/Issuance-withdrawal-and-double-accounting-prevention-V2.0-1.pdf>

**c) to discourage and prohibit the double-selling of units, which occurs when one or more entities sell the same unit more than once?**

Yes, Section 10.4 of the Procedures for the occurrence of double counting of the Procedures for issuance and withdrawal of Carboncer and double accounting policies establishes sanctions and other measures in place to discourage double selling which include invalidation of carbon credits, Invalidation of the entire CCMP, forced compensation and disqualification from registering a CCMP in Cercarbono.

**d) to require and demonstrate that host countries of emissions reduction activities agree to account for any offset units issued as a result of those activities such that double claiming does not occur between the airline and the host country of the emissions reduction activity?**

Section 10. of the of the *Procedures for issuance and withdrawal of Carboncer and double accounting policies* Cercarbono requests from all programme or project participants or holders who wish to be part of any compensation scheme where double claims may occur, a written statement from the host country where the GHG emission reductions or removals occurred. The request consists of the host country issuing a declaration authorizing that the carbon credits certified by Cercarbono can be used under a certain compensation scheme



and declaring that they will not claim the associated GHG emission reductions to account for them in their mitigation objectives, information that will be linked to the information provided by the countries regarding the NDCs and the need to apply the corresponding adjustments.

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):

Section 10 of the of the *Procedures for issuance and withdrawal of Carboncer and double accounting policies* Cercarbono requests from all programme or project participants or holders who wish to be part of any compensation scheme where double claims may occur, a written statement from the host country where the GHG emission reductions or removals occurred. It is understood that the attestation should come from host country’s national focal point or focal point’s designee.

As specified in Sub Section 10.2 Content of the written declaration of the host country, the declaration from the host country shall include among other information the following:

- Specify the scheme, mechanism or program under which removals or reductions (including avoidance, displacement, and destruction) of GHG emissions that will not be included in the national accounts will be used.
- Recognize that the country will not use removals or reductions (including avoidance, dis-placement, and destruction) of GHG emissions for the reporting of its national accounts.
- Describe the corresponding adjustments to be implemented in accounting, where applicable.
- Include any additional restrictions that the host country deems necessary to support the transaction.

The declaration from the host country must be submitted before the holder of a CCMP requests the withdrawal of credits.

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 checked="" 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):

a) Most of the certificates issued by Cercarbono are claimed for not causing GHG emissions from burning fossil fuels tax in Colombia. In this case, Colombia NDCs includes all sectoral scopes and as such these credits are counted toward national targets. Given that Cercarbono aims to include in its portfolio, emission units from countries where some sectoral scopes may be excluded from national targets, mitigation contributions/mitigation commitments, the provisions to ensure full compliance with Paragraph 3.7.9.1 are to be included in the upcoming version of the Procedures for issuance and withdrawal of Carboncer and double accounting policies. Proposed revisions are expected to be developed and implemented no later than July 2022, including stakeholder consultation and external communication.

As for requirements under Paragraph 3.7.9.2, The Procedures for issuance and withdrawal of Carboncer and double accounting policies establishes mechanisms to prevent the carbon units that are used or accounted for by an entity such as CORSIA from being accounted for at the same time by the host country where the CCMPs are developed, it is necessary to ensure that the country makes the corresponding adjustments necessary to not include them in its national accounts. The registry Platform allows the user to enter the information about the end use of the credits. In this way Cercarbono issues its credits specifying their end use in national, business, or independent mitigation initiatives, such as the carbon tax, CORSIA, ETS mechanisms and its own, independent, or other voluntary purposes. Whenever the final use of the credits requires corresponding adjustments, the programme requires an attestation letter from the host country indicating among others confirmation of the acceptance of the application of such adjustments.

b) As specified in Sub Section 10.2 Content of the written declaration of the host country, the declaration from the host country shall include among other information the following:

- Recognize that the PMCC is in the jurisdiction of the issuing country of the declaration.
- Recognize the voluntary certification program in which the PMCC is enrolled.
- Establish the period (years) of removals or reductions (including avoidance, displacement, and destruction) of GHG emissions that are authorized, as well as the periods in which the objectives of the NDC are included must be identified.
- Establish the number of removals or reductions (including avoidance, displacement, and destruction) on which the declaration applies.
- Determine the program or project activity (s) covered by the NDC objectives.
- Specify the scheme, mechanism or program under which removals or reductions (including avoidance, displacement, and destruction) of GHG emissions that will not be included in the national accounts will be used.
- Recognize that the country will not use removals or reductions (including avoidance, displacement, and destruction) of GHG emissions for the reporting of its national accounts.
- Describe the corresponding adjustments to be implemented in accounting, where applicable.

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):

Section 10.3 Process for defining the use of credits of the *Procedures for issuance and withdrawal of Carboncer and double accounting policies* include the following provisions:

2.2 Identification of the need for corresponding adjustments: the identification of the need for corresponding adjustments should be based on the information on the activity, sector, and year of occurrence of the carbon credits and on the information provided by the countries regarding their NDCs. At the time a carbon credit is issued, which was previously included in the coverage of an NDC and for which the respective declaration of the host country was submitted, a special attribute is assigned to indicate the need for a corresponding adjustment.

3.1. Generation of credit reports : once it has been verified in the withdrawal process that the compensation associated with removals or reductions (including avoidance, displacement and destruction) of GHG emissions occurred within the applicable period of the objective communicated in the NDC of a given country and that said withdrawal is clearly identified, is irreversible and is permanently assigned to an end use, it is at this time that countries must apply the corresponding adjustments . The corresponding adjustments of the countries are made with the support of the annual public reports presented by Cercarbono where information related to the status of the carbon credits issued by country is reported according to the need to apply said adjustment. The statement issued by the host country will be made available to the public through the registry platform.

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:

Yes. The Cercarbono programme has defined preliminary procedures to compare its annual reports of issued emissions units to national reporting, and to further support host country national reporting by generating reports that host countries can use in their reporting and application of corresponding adjustments. These procedures are described in the *Procedures for issuance and withdrawal of Carboncer and double accounting policies, version 2, Section 10* (pg. 18-23), available here: <https://www.cercarbono.com/wp-content/uploads/2021/07/Issuance-withdrawal-and-double-accounting-prevention-V2.0-1.pdf>.

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:

The Cercarbono programme has defined preliminary procedures for the programme or activity proponents to compensate units for which double claimed mitigation is identified despite a previous attestation of the intention not to double claim. These procedures are described in the *Procedures for issuance and withdrawal of Carboncer and double accounting policies, version 2, Section 10.4* (pg. 23), available here: <https://www.cercarbono.com/wp-content/uploads/2021/07/Issuance-withdrawal-and-double-accounting-prevention-V2.0-1.pdf>.

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

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> )	
---	--

Yes. The Cercarbono programme has defined preliminary procedures to compare its annual reports of issued emissions units to national reporting with the purpose of identifying country-level double claiming and would be willing and able to report to ICAO's relevant bodies on this matter, including on relevant changes to related programme measures.

**Question 4.8 Do no net harm**

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

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

The Cercarbono programme states and declares that project developers and initiatives shall follow the local and relevant regulations and be consistent with the principles of the UN Sustain Development Goals. These declarations are part of a description about the principles to be considered by CCMPs (Section 2.1) or the Sections 5.7 and 5.9.1, where it details the conditions for the legal requirements that projects should follow including the obligations for environmental and social laws.

Some relevant declarations are the following:

**Do not generate net damage**

It must be ensured that the programme or project activities contemplated by the CCMPs do not generate net damage to the areas or communities surrounding it, in social, environ-mental, or legal aspects, due to the benefits achieved around the mitigation of climate change.

**Evidence**

The evidence used by the CCMP must be sufficient and appropriate to ensure that rational, reliable, and reproducible methods are employed to ensure that GHG removals and reductions (avoidance, displacement, or destruction) of GHG emissions are genuine and correctly calculated.

**Integrity**

All GHG emission sources and carbon pools should be included along with quantification of their GHG emissions and removals in the baseline scenario, as well as GHG emissions and removals and reductions (avoidances, displacements, or destructions) of GHG emissions generated in the project scenario, using data and parameters from recognized sources, as well as technically supported modelling.

The full content of these rules and procedures can be found in the following documents Cercarbono's Protocol for Voluntary Carbon Certification V3.1, Section 7 and 8 (Pages 62 to 79). The document is publicly available at: <https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-protocol-V3.1.pdf>

Describe, and provide evidence that demonstrates, how the programme complies with social and environmental

safeguards: *(Paragraph 3.8)*

The Cercarbono program recognizes that the environmental and social safeguards conditions in its Certification apply only to REDD+ projects. Although in Colombia the Ministry of Environment and Sustainable Development mentions the existence and structure of a National Safeguards System, it exists only at the design level and has not yet been implemented<sup>8</sup>. Cercarbono will be attentive to align its standards with the National Safeguards System (SNS) and with its citizen service mechanism when they are established.

Nevertheless, the main protocol does refer to the authorizations, permits and licenses required for the development and operation of the project, which include safeguards, if relevant.

The full content of these rules and procedures can be found in the following documents Cercarbono's Protocol for Voluntary Carbon Certification V3.1, Section 5.7 (Page 53). The document is publicly available at the weblink: <https://www.cercarbono.com/wp-content/uploads/2021/11/Cercarbonos-protocol-V3.1.pdf>

As part of the proposed revisions to the version 3.1 of the Protocol, specific provisions for declaration of environmental and social safeguards for all CCMP will be included. Proposed revisions are expected to be developed and implemented no later than July 2022, including stakeholder consultation and external communication.

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)*

As mentioned in the item 4.8 Paragraph3.8, Cercarbono recognizes that there is no clear and specific procedures for evaluation and monitoring of the safeguards condition that every project initiative should consider during project approval and its implementation. During the next process Protocol revision, a specific declaration of environmental and social safeguards for all initiatives of Certification Process will be included as a new requirement.

## PART 5: Programme comments

Are there any additional comments the programme wishes to make to support the information provided in this form? The following table shows a summary of the policies, procedures and documents that are planned to be modified or created this year.

Document	Assigned to	Elements to be changed or updated
<b>New version of documents</b>		
Cercarbono's Protocol for Voluntary Carbon Certification	Programme Directorate and Technical Directorate	Integrate the latest versions of ISO: 14065, ISO 17029:2019 and ISO 14066:2013.
		Eligibility section where criteria are established for each type of permitted activity.
		Referencing of the certification program procedures document.
		Provisions for management of post-registration changes discovered during periodic verifications.
		Sectors that present a potential risk of reversal of GHG emission reductions, avoidance or removals.
		Sectors showing permanent reductions.
		Notification to the programme of a material reversal event.
Cercarbono's process for the approval of methodologies under the voluntary carbon certification programme	Programme Directorate, Technical Directorate and Commercial Directorate	Specification of the process (when and why) of developing own methodologies and clarification of the approval of CDM and third-party methodologies.
Cercarbono's Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives	Programme Directorate and Technical Directorate	Greater clarity on the additionality approaches set out in this Tool. National additionality approaches will be excluded. It will be made clear that this tool is mandatory for all projects to be certified by Cercarbono, including those applying CDM methodologies.
Cercarbono's Tool to Estimate Carbon Buffer in Initiatives to Mitigate Climate Change in the Land Use Sector	Programme Directorate and Technical Directorate	<ul style="list-style-type: none"> <li>▪ Explicit minimum scale of reversal for which programme</li> <li>▪ provisions or measures require a response.</li> <li>▪ Harmonization with risk assessment.</li> <li>▪ Procedures for monitoring identified risks of reversals.</li> </ul>
Carboncer Issuance and Retirement Procedures and Double-Counting Prevention Policies	Programme Directorate, Technical Directorate and Commercial Directorate	Process of compensation of units according to the corresponding adjustments.
Project Description Document [template]	Programme Directorate and Technical Directorate	Updating and development of a comprehensive set of reporting, validation, monitoring, verification and certification templates to unify the assessment of common minimum criteria and outcomes.
Validation Report [template]	Programme Directorate and Technical Directorate	

Document	Assigned to	Elements to be changed or updated
Monitoring Report [template]	Programme Directorate and Technical Directorate	All templates will have consistent sections, including one for methodological deviations and in accordance with the PDD template.
Verification Report [template]	Programme Directorate and Technical Directorate	
Certification Report [template]	Programme Directorate and Technical Directorate	<ul style="list-style-type: none"> <li>Transparent identification of carbon credits considered eligible for ICAO, local carbon tax, among others.</li> </ul>
<b>New documents</b>		
Cercarbono's Certification Programme Rules and Procedures	Programme Directorate and Technical Directorate	Specify to whom the application for renewal of the crediting period should be made.
		Integrate the requirements and steps for the authorization of validation and verification bodies.
		Inclusion of standardized conditions for all VVBs to carry out the verification process.
		Procedures for the management of overlaps in land use projects.
		Conditions on when and which activities or projects would require public stakeholder consultation.
		Establish procedures for receiving views and comments from public consultations in all procedures.
		Establishment of specific requirements for reporting, assessment and approval of post-registration changes.
		Detail internal procedures for monitoring deadlines for Verification events.
		Establish the procedure for requesting remote audits and the persons in charge of reviewing the requests.
		Establish the requirements to be met for pre-registration approval according to the type of project.
	Establishment of controls between Cercarbono and EcoRegistry for the generation of emission reductions, including retirement processes, cancellation of certification and double counting.	
	Technical Directorate, Commercial Directorate and EcoRegistry	Roles, procedures and articulation between Cercarbono and EcoRegistry. Explicitly establishes Cercarbono's autonomy in programme decision-making and excludes EcoRegistry from the decision-making process.
	EcoRegistry - Commercial Directorate	Establish processes for the invalidation of credits or accounts on the registration platform.
Commercial Directorate	Procedures to carry out regular and systematic verification, to ensure redress in cases of double	

<b>Document</b>	<b>Assigned to</b>	<b>Elements to be changed or updated</b>
		counting with national reporting and to handle and resolve such conflicts.
Cercarbono's annual report	Programme Directorate and Technical Directorate	Summary and analysis of programme results during the previous year.
Best practice manual		Initial adoption
<b>New procedures</b>		
Strategic planning	CEO	Establish a long-term plan and international operational framework for Cercarbono (projected for 10 years).
Communications	Technological innovation area	To establish Cercarbono's communication and international expansion strategy.





**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:*

Carlos Trujillo

Full name of Programme Representative (*Print*)

Feb 25 2022

Date signed (*Print*)

Carlos Trujillo

Programme Representative (*Signature*)



## **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

**SHEET A: DESCRIBED ACTIVITIES** (Here, list activities supported by the programme that are described in this form for further assessment)

Sector	Supported activity type(s)	Implementation level(s)	Geography(ies)
Energy industries (renewable - / non-renewable sources)	<ul style="list-style-type: none"> <li>• Renewable energy (REn)</li> <li>• GHG emissions avoidance (EA<sub>v</sub>)</li> <li>• Energy efficiency (EnEf)</li> <li>• Fuel change efficiency (FCEf)</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Project level eligibility:</b> CCMP Type 1 and CCMP Type 2</li> <li>• <b>Crediting period eligibility:</b> Carboncers issued to projects that started their first project crediting period on or after 1 January 2016, according to the project crediting period start date specified at the time of project registration.</li> <li>• <b>Certification standard version eligibility:</b> Carboncers issued to projects that applied the version 3.1 (or later) of the "Cercarbono's Protocol for Voluntary Carbon Certification".</li> <li>• <b>Additionality approach:</b> Carboncers issued to projects that demonstrated the additionality assessment established for "Registration and use of carbon credits in other contexts" of the "Cercarbono's Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives" version 1.2 (or later).</li> <li>• <b>National approval approach:</b> For vintages of Carboncers since Jan 1st 2021, Carboncers issued to projects that received the Written Declaration of the Host Country issued by the national authority where the CCMP is implemented.</li> </ul>	<ul style="list-style-type: none"> <li>• Global</li> </ul>
Waste handling and disposal	<ul style="list-style-type: none"> <li>• GHG emissions avoidance (EA<sub>v</sub>)</li> <li>• GHG destruction;</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Project level eligibility:</b> CCMP Type 1 and CCMP Type 2</li> <li>• <b>Crediting period eligibility:</b> Carboncers issued to projects that started their first project crediting period on or after 1 January 2016, according to the project crediting period start date specified at the time of project registration.</li> <li>• <b>Certification standard eligibility:</b> Carboncers issued to projects that applied the version 3.1 (or later) of the "Cercarbono's Protocol for Voluntary Carbon Certification".</li> <li>• <b>Additionality approach:</b> Carboncers issued to projects that demonstrated the additionality assessment established for "Registration and use of carbon credits in other contexts" of the "Cercarbono's Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives" version 1.2 (or later).</li> <li>• <b>National approval approach:</b> For vintages of Carboncers since Jan 1st 2021, Carboncers issued to projects that received the Written Declaration of the Host Country issued by the national authority where the CCMP is implemented.</li> </ul>	<ul style="list-style-type: none"> <li>• Global</li> </ul>

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

Methodology name	Unique Methodology / Protocol Identifier	Applicable methodology version(s)	Date of entry into force of most recent version	Prior versions of the methodology that are credited by the Programme (if applicable)	Greenhouse / other gases addressed in methodology	Web link to methodology
AM0019 Renewable energy projects replacing part of the electricity production of one single fossil fuel fired power plant that stands alone or supplies to a grid, excluding biomass projects. Versión 2.0	Clean Development Mechanism	V2.0	19/05/06	Not applicable	CO2, CH4	<a href="#">Documentación – Cercarbono</a>
AM0026 Methodology for zero-emissions grid-connected electricity generation from renewable sources in Chile or in countries with merit order based dispatch grid. Versión 3.0	Clean Development Mechanism	V3.0	2/11/07	Not applicable	CO2, CH4	<a href="#">Documentación – Cercarbono</a>
AM0048 New cogeneration project activities supplying electricity and heat to multiple customers. Versión 5.0	Clean Development Mechanism	V5.0	4/11/16	Not applicable	CO2, CH4	<a href="#">Documentación – Cercarbono</a>
AM0049 Methodology for gas based energy generation in an industrial facility. Versión 3.0	Clean Development Mechanism	V3.0	27/02/09	Not applicable	CO2, CH4, N2O	<a href="#">Documentación – Cercarbono</a>
AM0052 Increased electricity generation from existing hydropower stations through Decision Support System optimization. Versión 3.0	Clean Development Mechanism	V3.0	22/07/16	Not applicable	CO2, CH4, N2O	<a href="#">Documentación – Cercarbono</a>
AM0061 Methodology for rehabilitation and/or energy efficiency improvement in existing power plants. Versión 2.1	Clean Development Mechanism	V2.1	30/05/08	Not applicable	CO2, CH4, N2O	<a href="#">Documentación – Cercarbono</a>
AM0062 Energy efficiency improvements of a power plant through retrofitting turbines. Versión 2.0	Clean Development Mechanism	V2.0	13/08/10	Not applicable	CO2, CH4, N2O	<a href="#">Documentación – Cercarbono</a>
AM0076 Implementation of fossil fuel trigeneration systems in existing industrial facilities	Clean Development Mechanism	V2.0	24/07/15	Not applicable	CO2	<a href="#">Documentación – Cercarbono</a>
AM0084 Installation of cogeneration system supplying electricity and chilled water to new and existing consumers. Versión 3.0	Clean Development Mechanism	V3.0	24/07/15	Not applicable	CO2	<a href="#">Documentación – Cercarbono</a>
AM0100 Integrated Solar Combined Cycle (ISCC) projects. Versión 1.0.0	Clean Development Mechanism	V1.0	25/11/11	Not applicable	CO2	<a href="#">Documentación – Cercarbono</a>
AM0107 New natural gas based cogeneration plant. Versión 4.0	Clean Development Mechanism	V4.0	4/11/16	Not applicable	CO2	<a href="#">Documentación – Cercarbono</a>

AMS-I.D. Grid connected renewable electricity generation. Versión 18.0	Clean Development Mechanism	V18.0	28/11/14	Not applicable	CO2	<a href="#">Documentación – Cercarbono</a>
AMS-I.E. Switch from non-renewable biomass for thermal applications by the user. Versión 10.0	Clean Development Mechanism	V10.1	28/11/19	Not applicable	CO2	<a href="#">Documentación – Cercarbono</a>
AMS-I.F. Renewable electricity generation for captive use and mini-grid. Versión 3.0	Clean Development Mechanism	V3.0	28/11/14	Not applicable	CO2	<a href="#">Documentación – Cercarbono</a>
AMS-II.B. Supply side energy efficiency improvements – generation. Versión 9.0	Clean Development Mechanism	V9.0	10/08/07	Not applicable	CO2	<a href="#">Documentación – Cercarbono</a>
AMS-II.D. Energy efficiency and fuel switching measures for industrial facilities. Version 13.0	Clean Development Mechanism	V13.0	4/10/13	Not applicable	CO2	<a href="#">Documentación – Cercarbono</a>
AMS-II.H. Energy efficiency measures through centralization of utility provisions of an industrial facility. Versión 3.0	Clean Development Mechanism	V3.0	29/04/11	Not applicable	CO2	<a href="#">Documentación – Cercarbono</a>
AMS-III.AL. Conversion from single cycle to combined cycle power generation. Versión 1.0	Clean Development Mechanism	V1.0	29/07/10	Not applicable	CO2	<a href="#">Documentación – Cercarbono</a>
ACM0002 Grid-connected electricity generation from renewable sources. Versión 20.0	Clean Development Mechanism	V20.0	28/11/19	Not applicable	CO2, CH4	<a href="#">Documentación – Cercarbono</a>
ACM0007 Conversion from single cycle to combined cycle power generation. Versión 6.1.0	Clean Development Mechanism	V6.1	11/05/12	Not applicable	CO2	<a href="#">Documentación – Cercarbono</a>
ACM0012 Waste energy recovery. Versión 6.0	Clean Development Mechanism	V6.0	27/11/15	Not applicable	CO2	<a href="#">Documentación – Cercarbono</a>
ACM0013 Construction and operation of new grid connected fossil fuel fired power plants using a less GHG intensive technology. Versión 5.0.0	Clean Development Mechanism	V5.0	13/09/12	Not applicable	CO2	<a href="#">Documentación – Cercarbono</a>

ACM0018 Electricity generation from biomass residues in power-only plants. Versión 4.0	Clean Development Mechanism	V4.0	22/09/20	Not applicable	CO2, CH4	<a href="#">Documentación – Cercarbono</a>
AM0073 GHG emission reductions through multi-site manure collection and treatment in a central plant. Versión 1.0	Clean Development Mechanism	V1.0	27/11/08	Not applicable	CO2, CH4, N2O	<a href="#">Documentación – Cercarbono</a>
AM0080 Mitigation of greenhouse gases emissions with treatment of wastewater in aerobic wastewater treatment plants. Versión 1.0	Clean Development Mechanism	V1.0	27/05/09	Not applicable	CO2, CH4, N2O	<a href="#">Documentación – Cercarbono</a>
AM0083 Avoidance of landfill gas emissions by in-situ aeration of landfills. Versión 1.0.1	Clean Development Mechanism	V1.0.1	16/07/09	Not applicable	CO2, CH4, N2O	<a href="#">Documentación – Cercarbono</a>
AM0093 Avoidance of landfill gas emissions by passive aeration of landfills. Versión 1.0.1	Clean Development Mechanism	V1.0.1	15/07/11	Not applicable	CO2, CH4, N2O	<a href="#">Documentación – Cercarbono</a>
ACM0001 Flaring or use of landfill gas. Versión 19.0	Clean Development Mechanism	V19.0	14/06/19	Not applicable	CO2, CH4	<a href="#">Documentación – Cercarbono</a>
ACM0010 GHG emission reductions from manure management systems. Versión 8.0	Clean Development Mechanism	V8.0	4/10/13	Not applicable	CO2, CH4	<a href="#">Documentación – Cercarbono</a>
ACM0022 Alternative waste treatment processes. Versión 2.0	Clean Development Mechanism	V2.0	28/11/14	Not applicable	CO2, CH4	<a href="#">Documentación – Cercarbono</a>
AMS-III.G. Landfill methane recovery. Versión 10.0	Clean Development Mechanism	V10.00	14/06/19	Not applicable	CO2	<a href="#">Documentación – Cercarbono</a>
METODOLOGÍA M/E-ER01 PARA LA EJECUCIÓN DE PROYECTOS DE REDUCCIÓN DE EMISIONES DE GEI MEDIANTE EL USO DE ENERGÍA RENOVABLE	CERCARBONO	V1.1	31/03/2021	Version 1.0	CO2, CH4, N2O	<a href="https://www.cercarbono.com/wp-content/uploads/2021/03/2021.31.03-Metodolog%C3%ADa-Energ%C3%ADa-Renovable-sector-Energ%C3%ADa-Versi%C3%B3n-1.1.pdf">https://www.cercarbono.com/wp-content/uploads/2021/03/2021.31.03-Metodolog%C3%ADa-Energ%C3%ADa-Renovable-sector-Energ%C3%ADa-Versi%C3%B3n-1.1.pdf</a>
METHODOLOGY M/WM-RE_ED01 FOR THE IMPLEMENTATION OF PROJECTS FOR THE CAPTURE, DESTRUCTION OR USE OF BIOGAS PRODUCED IN LANDFILLS	CERCARBONO	V1.1	44283	Version 1.0	CO2, CH4, N2O	<a href="https://www.cercarbono.com/wp-content/uploads/2021/09/M_WM-RE_ED01-Landfill-Methodology-V1.1.pdf">https://www.cercarbono.com/wp-content/uploads/2021/09/M_WM-RE_ED01-Landfill-Methodology-V1.1.pdf</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)
Energy industries (renewable - / non-renewable sources)	<ul style="list-style-type: none"> <li>• Renewable energy (REn)</li> <li>• GHG emissions avoidance (EA<sub>v</sub>)</li> <li>• Energy efficiency (EnEf)</li> <li>• Fuel change efficiency (FCEf)</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Project level eligibility:</b> CCMP Type 1 and CCMP Type 2</li> <li>• <b>Crediting period eligibility:</b> Carboncers issued to projects that started their first project crediting period <b>before 1 January 2016</b>, according to the project crediting period start date specified at the time of project registration.</li> <li>• <b>Certification standard version eligibility:</b> Carboncers issued to projects that applied <b>versions 1.0, 1.1, 2.0, 2.1 and 3.0</b> of the "Cercarbono's Protocol for Voluntary Carbon Certification".</li> <li>• <b>Additionality approach:</b> Carboncers issued to projects that demonstrated the additionality assessment established for <b>versions 1.0, 1.1, 2.0, 2.1 and 3.0</b> of the "Cercarbono's Protocol for Voluntary Carbon Certification".</li> <li>• <b>National approval approach:</b> Carboncers issued to projects that <b>did not</b> receive the Written Declaration of the Host Country issued by the national authority where projects were implemented (for Carboncers vintage from Jan 1st 2021 onwards)</li> </ul>	<ul style="list-style-type: none"> <li>• Global</li> </ul>
Energy distribution	<ul style="list-style-type: none"> <li>• Renewable energy (REn)</li> <li>• GHG emissions avoidance (EA<sub>v</sub>)</li> <li>• Energy efficiency (EnEf)</li> <li>• Fuel change efficiency (FCEf)</li> </ul>	CCMP Type 1 and CCMP Type 2	Global
Energy demand	<ul style="list-style-type: none"> <li>• Renewable energy (REn)</li> <li>• GHG emissions avoidance (EA<sub>v</sub>)</li> <li>• Energy efficiency (EnEf)</li> <li>• Fuel change efficiency (FCEf)</li> </ul>	CCMP Type 1 and CCMP Type 2	Global
Manufacturing industries	<ul style="list-style-type: none"> <li>• GHG emissions avoidance (EA<sub>v</sub>)</li> </ul>	CCMP Type 1 and CCMP Type 2	Global
Chemical industry	<ul style="list-style-type: none"> <li>• Displacement of a more-GHG-intensive output;</li> <li>• GHG emissions avoidance (EA<sub>v</sub>)</li> <li>• GHG destruction;</li> </ul>	CCMP Type 1 and CCMP Type 2	Global
Construction	<ul style="list-style-type: none"> <li>• Displacement of a more-GHG-intensive output;</li> </ul>	CCMP Type 1 and CCMP Type 2	Global
Transport	<ul style="list-style-type: none"> <li>• Displacement of a more-GHG-intensive output;</li> </ul>	CCMP Type 1 and CCMP Type 2	Global
Mining/Mineral production	<ul style="list-style-type: none"> <li>• GHG emissions avoidance (EA<sub>v</sub>)</li> <li>• GHG destruction;</li> </ul>	CCMP Type 1 and CCMP Type 2	Global
Metal production	<ul style="list-style-type: none"> <li>• GHG emissions avoidance (EA<sub>v</sub>)</li> </ul>	CCMP Type 1 and CCMP Type 2	Global
Fugitive emissions from fuels (solid, oil and gas)	<ul style="list-style-type: none"> <li>• Displacement of a more-GHG-intensive output;</li> <li>• GHG emissions avoidance (EA<sub>v</sub>)</li> <li>• GHG destruction;</li> </ul>	CCMP Type 1 and CCMP Type 2	Global

Fugitive emissions from production and consumption of halocarbons and sulphur hexafluoride	<ul style="list-style-type: none"> <li>• GHG emissions avoidance (EAv)</li> <li>• GHG destruction;</li> </ul>	CCMP Type 1 and CCMP Type 2	Global
Solvents use	<ul style="list-style-type: none"> <li>• Displacement of a more-GHG-intensive output;</li> <li>• GHG emissions avoidance (EAv)</li> <li>• GHG destruction;</li> </ul>	CCMP Type 1 and CCMP Type 2	Global
Waste handling and disposal	<ul style="list-style-type: none"> <li>• GHG emissions avoidance (EAv)</li> <li>• GHG destruction;</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Project level eligibility:</b> CCMP Type 1 and CCMP Type 2</li> <li>• <b>Crediting period eligibility:</b> Carboncers issued to projects that started their first project crediting period <b>before 1 January 2016</b>, according to the project crediting period start date specified at the time of project registration.</li> <li>• <b>Certification standard version eligibility:</b> Carboncers issued to projects that applied <b>versions 1.0, 1.1, 2.0, 2.1 and 3.0</b> of the "Cercarbono's Protocol for Voluntary Carbon Certification".</li> <li>• <b>Additionality approach:</b> Carboncers issued to projects that demonstrated the additionality assessment established for <b>versions 1.0, 1.1, 2.0, 2.1 and 3.0</b> of the "Cercarbono's Protocol for Voluntary Carbon Certification".</li> <li>• <b>National approval approach:</b> Carboncers issued to projects that <b>did not</b> receive the Written Declaration of the Host Country issued by the national authority where projects were implemented (for Carboncers vintage from Jan 1st 2021 onwards).</li> </ul>	Global
Agriculture	<ul style="list-style-type: none"> <li>• GHG removal by sinks</li> <li>• GHG emissions avoidance (EAv)</li> </ul>	CCMP Type 1 and CCMP Type 2	Global

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

Methodology name	Unique Methodology / Protocol Identifier	Applicable methodology version(s)	Date of entry into force of most recent version	Prior versions of the methodology that are credited by the Programme (if applicable)	Greenhouse / other gases addressed in methodology	Web link to methodology
METODOLOGÍA M/T-ECC01 PARA PROYECTOS DE REDUCCIÓN DE EMISIONES DE GEI MEDIANTE LA MEJORA DE EFICIENCIA POR CAMBIO DE COMBUSTIBLE EN EL TRANSPORTE TERRESTRE	CERCARBONO M/T-ECC01	V1.1	3/02/21	Version 1.0	CO2, CH4, N2O	<a href="https://www.cercarbono.com/wp-content/uploads/2021/03/2020.03.02-Metodolog%C3%ADa-Transporte-V1.1.pdf">https://www.cercarbono.com/wp-content/uploads/2021/03/2020.03.02-Metodolog%C3%ADa-Transporte-V1.1.pdf</a>
METODOLOGÍA M/I-ER_CMP01 PARA LA EJECUCIÓN DE PROYECTOS DE REDUCCIÓN DE GEI DEBIDO AL USO DE ENERGÍA RENOVABLE O AL CAMBIO DE MATERIA PRIMA EN INDUSTRIAS CEMENTERAS	CERCARBONO M/I-ER_CMP01	V1.1	31/03/2021	Version 1.0	CO2, CH4, N2O	<a href="https://www.cercarbono.com/wp-content/uploads/2021/03/2021.31.03-Metodolog%C3%ADa-Industria-Versi%C3%B3n-1.1.pdf">https://www.cercarbono.com/wp-content/uploads/2021/03/2021.31.03-Metodolog%C3%ADa-Industria-Versi%C3%B3n-1.1.pdf</a>
METODOLOGÍA REDD+ PARA LA EJECUCIÓN DE PROYECTOS REDD+ CONSISTENTES CON LOS NIVELES DE REFERENCIA PRESENTADOS POR COLOMBIA A LA CMNUCC	CERCARBONO	V1.1	9/09/20	Version 1.0	CO2, CH4, N2O	<a href="https://www.cercarbono.com/wp-content/uploads/2020/09/2020.09.09-Metodologia-REDDVersi%C3%B3n-1.1-Final.pdf">https://www.cercarbono.com/wp-content/uploads/2020/09/2020.09.09-Metodologia-REDDVersi%C3%B3n-1.1-Final.pdf</a>
METHODOLOGY M/UT/F-A01 To Implement GHG Removal Projects Through Reforestation, Forest Restoration and the Establishment of Woody Crops	CERCARBONO METHODOLOGY M/UT/F-A01	V1.1	25/11/2021	Version 1.0	CO2, CH4	<a href="https://www.cercarbono.com/wp-content/uploads/2021/11/Forest-and-Woody-Crops-Methodology-V.1.1.pdf">https://www.cercarbono.com/wp-content/uploads/2021/11/Forest-and-Woody-Crops-Methodology-V.1.1.pdf</a>
AM0007 Analysis of the least-cost fuel option for seasonally-operating biomass cogeneration plants. Versión 1.0	CDM AM0007	V1	13/06/04	Not Applicable	CO2	<a href="https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>
AM0036 Fuel switch from fossil fuels to biomass residues in heat generation equipment. Versión 5.0	CDM AM0007	V5.0	31/08/18	Not Applicable	CO2, CH4, N2O	<a href="https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>

ACM0003 Partial substitution of fossil fuels in cement or quicklime manufacture. Versión 8.0	CDM AM0007	V8.0	8/11/13	Not Applicable	CO2, CH4	<a href="https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>
ACM0005 Increasing the blend in cement production. Versión 7.1.0	CDM ACM0005	V7.1.0	30/10/09	Not Applicable	CO2	<a href="https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>
ACM0009 Fuel switching from coal or petroleum fuel to natural gas. Versión 5.0	CDM ACM0009	V5.0	28/11/14	Not Applicable	CO2	<a href="https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>
ACM0012 Waste energy recovery. Versión 6.0	CDM ACM0012	V6.0	27/11/15	Not Applicable	CO2	<a href="https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>
ACM0015 Emission reductions from raw material switch in clinker production. Versión 4.0	CDM ACM0015	V4.0	1/06/14	Not Applicable	CO2	<a href="https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>
AM0031 Bus rapid transit projects. Versión 7.0	CDM AM0031	V7.0	4/06/19	Not Applicable	CO2, CH4	<a href="https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>
AM0101 High speed passenger rail systems. Versión 2.0	CDM AM0101	V2.0	24/06/15	Not Applicable	CO2, CH4	<a href="https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>
AM0110 Modal shift in transportation of liquid fuels. Versión 2.0	CDM AM0110	V2.0	16/04/15	Not Applicable	CO2	<a href="https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>
AMS-III.C. Emission reductions by electric and hybrid vehicles. Versión 15	CDM AMS-III.C.	V15.0	16/04/15	Not Applicable	CO2	<a href="https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>
AM0009 Recovery and utilization of gas from oil fields that would otherwise be flared or vented. Versión 7.0	CDM AM0009	V7.0	8/11/13	Not Applicable	CO2	<a href="https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cercarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>

AM0023 Leak detection and repair in gas production, processing, transmission, storage and distribution systems and in refinery facilities. Versión 4.0.0	CDM AM0023	V4.0	29/09/11	Not Applicable	CH4	<a href="https://www.cerarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cerarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>
GUÍA METODOLÓGICA PARA LA CERTIFICACIÓN DE EMISIONES REDUCIDAS POR LA IMPLEMENTACIÓN DE PROYECTOS DE MEJORA OPERATIVA EN EL SECTOR DE HIDROCARBUROS	MINENERGÍA	V1.0	21/12/19	Not Applicable	CO2, CH4	<a href="https://www.cerarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cerarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>
AR-AM0014 Afforestation and reforestation of degraded mangrove habitats: Versión 3.0	CDM AR-AM0014	V3.0	4/10/13	Not Applicable	CH4, NO2	<a href="https://www.cerarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cerarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>
AR-AMS0003 Simplified baseline and monitoring methodology for small scale CDM afforestation and reforestation project activities implemented on wetlands: versión 3.0	CDM AR-AMS0003	V3.0	4/10/13	Not Applicable	CH4, NO2	<a href="https://www.cerarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cerarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>
AR-AMS0007 Afforestation and reforestation project activities implemented on lands other than wetlands. Versión 3.1	CDM AR-AMS0007	V3.1	4/10/13	Not Applicable	CH4, NO2	<a href="https://www.cerarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cerarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>
AR-ACM0003 Afforestation and reforestation of lands except wetlands. Versión 2.0	CDM AR-ACM0003	V2.0	4/10/13	Not Applicable	CH4, NO2	<a href="https://www.cerarbono.com/documentacion/#1586182422411-d4b41ca9-2966">https://www.cerarbono.com/documentacion/#1586182422411-d4b41ca9-2966</a>

# Emissions Unit Programme Registry Attestation

(Version 2, January 2022)

## 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 (CORSA)*, containing the guidance on the process to implement CORSA 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 CORSA 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 CORSA by a CORSA 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 CORSA 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 CORSA website in addition to the ICAO document "*CORSA Eligible Emissions Units*".

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

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

- 3.2.** The Programme will electronically submit to the ICAO Secretariat a unique, dual-signed attestation for each and every Programme Registry that will provide its registry services to the Programme under the CORSIA:
- 3.2.1.** If the Programme is determined to be eligible by a decision of the ICAO Council taken in 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than one year after the Programme is determined to be eligible by the ICAO Council.
- 3.2.2.** From 2021, the Programme should submit the signed attestation(s) to the ICAO Secretariat at the time of applying for assessment by the TAB. If the Programme is determined to be eligible by a decision of the ICAO Council after 31 December 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than 180 days after the Programme is determined to be eligible by the ICAO Council.
- 3.3.** As soon as possible upon receiving a signed attestation from the Programme, the ICAO Secretariat will:
- 3.3.1.** Forward the signed attestation to the TAB; and
- 3.3.2.** If the Programme is determined to be eligible by a decision of the ICAO Council, publicly post the signed attestation on the CORSIA website in addition to the ICAO document “*CORSIA Eligible Emissions Units*”.



## **PART B: Emissions Unit Programme Registry Attestation**

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

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

**4.1.1.** The instructions and terms of this attestation;

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

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

**4.1.4.** The terms, conditions and limitations to the Programme’s scope of eligibility and further action(s) requested to the Programme by the ICAO Council, as presented to the Programme upon relevant decision of the ICAO Council on the Programme’s eligibility<sup>9</sup>.

**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.

---

<sup>9</sup> 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. 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

**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*<sup>10</sup>.

- 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*"<sup>11</sup>. 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;
- 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;

---

<sup>10</sup> 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.

<sup>11</sup> 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.

- 7.8.** 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.

Carlos Trujillo

\_\_\_\_\_  
Programme Representative Signature

Carlos Trujillo Echeverri  
Programme Representative Name

Cercarbono  
Programme Name

February 18<sup>th</sup>, 2022  
Date

Ana Mercedes Restrepo

\_\_\_\_\_  
Registry Representative Signature

Ana Mercedes Restrepo  
Registry Representative Name

EcoRegistry  
Registry Name

February 18<sup>th</sup>, 2022  
Date



\_\_\_\_\_  
Registry Representative Signature

Andrés Correa Agudelo  
Registry Representative Name

EcoRegistry  
Registry Name

February 18<sup>th</sup>, 2022  
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*<sup>12</sup>.

### **PART 2: PROGRAMME AND REGISTRY REPRESENTATIVE INFORMATION**

#### **1. Programme Representative Information**

##### A. Programme Information

Programme name: [Cercarbono](#)

Administering Organization<sup>13</sup>: [Cercarbono](#)

Official mailing address: [Calle 7 Sur #42-70. Office 1707. Medellín, Colombia](#)

Telephone #: [\(+57\) \(4\) 5898310](#)

Official web address: <https://www.cercarbono.com/en/>

---

<sup>12</sup> <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

<sup>13</sup> **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*".

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

Full name and title: [Álvaro Vallejo Rendón](#) / Programme Administrator

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

E-mail address: [avallejo@cercarbono.com](mailto:avallejo@cercarbono.com)

Telephone #: (+57) 3197849621

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

Full name and title: [Carlos Trujillo Echeverri](#) / CEO

Employer / Company (if not Programme): [Cercarbono](#)

E-mail address: [ctrujillo@cercarbono.com](mailto:ctrujillo@cercarbono.com)

Telephone #: (+57) 3113678388

## 2. Registry Representative Information<sup>14</sup>

### A. Registry Information

Registry / system name: [EcoRegistry](#)

Administering Organization: [XM S.A. E.S.P.](#) and [Latin Checkout S.A.S.](#)

Official mailing address: [Calle 12 Sur # 18 - 168 bloque 2, Medellín, Colombia.](#)

Telephone #: [+57 323 224 3084](#)

Official web address: <https://www.ecoregistry.io/>

---

<sup>14</sup> **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"**.

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

Full name and title: Juan David Durán / Leader EcoRegistry

Employer / Company (*if not Registry Administering Organization*): XM S.A. E.S.P.

E-mail address: [juan@ecoregistry.io](mailto:juan@ecoregistry.io)

Telephone #: +57 301 697 1019

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

Full name and title: Ana Mercedes Restrepo / EcoRegistry representative

Employer / Company (*if not Registry Administering Organization*): XM S.A. E.S.P.

E-mail address: [amrestrepo@xm.com.co](mailto:amrestrepo@xm.com.co)

Telephone #: +57 311 635 1608

Full name and title: Andrés Correa Agudelo / EcoRegistry representative

Employer / Company (*if not Registry Administering Organization*): Latin Checkout S.A.S.

E-mail address: [andres@ecoregistry.io](mailto:andres@ecoregistry.io)

Telephone #: +57 312 255 5555



**PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES**

	Does the Programme Registry fully meet the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place in the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat and, if applicable <sup>15</sup> , 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> ”?	X YES
7.1	<p>Describe how the Registry ensures its ability to implement these provisions:</p> <p>The contract signed between EcoRegistry and Cercarbono states that EcoRegistry must provide the services as required by Cercarbono according to its Protocol and procedures. If Cercarbono is accepted as a CORSIA Eligible Emissions Unit Programme, EcoRegistry must ensure compliance with the functionalities necessary for the programme’s operation under the CORSIA mechanism.</p> <p>The EcoRegistry and Cercarbono teams work continuously and together to ensure the registry's proper operation according to the needs of the programme. Other than that, the terms and conditions of EcoRegistry include the definitions from this document in the scope of Programme Registry responsibilities under the CORSIA.</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>EcoRegistry web page: <a href="https://www.ecoregistry.io/">https://www.ecoregistry.io/</a></p> <p>Terms and Conditions and Habeas Data: <a href="https://www.ecoregistry.io/register">https://www.ecoregistry.io/register</a></p> <p>Account creation process: <a href="https://www.ecoregistry.io/create-account-process">https://www.ecoregistry.io/create-account-process</a></p> <p>EcoRegistry’s user manual and serial assignment: <a href="https://www.ecoregistry.io/info-register-projects">https://www.ecoregistry.io/info-register-projects</a></p> <p>Role of registry in the certification process requirements: <a href="https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf">https://www.cercarbono.com/wp-content/uploads/2022/02/Cercarbono%C2%B4s-protocol-V3.1.pdf</a></p>	

7.2	Will the Programme Registry ensure that a CORSIA participant’s request for a registry account will not be denied solely on the basis of the country in which the requestor is headquartered or based?	X YES
	Describe how the Registry does or will implement this provision:	

<sup>15</sup> 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.

<p>EcoRegistry does not discriminate against any organization or person based on their country of origin to open an account on its platform. EcoRegistry is designed to support account users from any country of the world and provide support in English and Spanish through different channels like cell phone, email and WhatsApp. The basis for accepting or not the creation of accounts on the platform is expressly based on the Know Your Customer process implemented by EcoRegistry, which was described in the following questions in section 3.4 of the Application Form.</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>Account creation process: <a href="https://www.ecoregistry.io/create-account-process">https://www.ecoregistry.io/create-account-process</a></p>	

7.3	<p>Will the Programme Registry (in the case of applicants to be assessed to determine their eligibility)/Does the Programme Registry (when the Programme is determined to be eligible by a decision of the ICAO Council) identify / label its CORSIA eligible emissions units as defined in the ICAO Document "<i>CORSIA Eligible Emissions Units</i>"?</p>	X YES
	<p>Describe how the Registry does or will implements this provision:</p>	
	<p>EcoRegistry, with the approval of the certification program, marks the carbon units according to their characteristics and compliance with the necessary conditions to be part of a specific carbon mechanism. This can be seen in the project accounting table, where the applicability of each carbon unit is shown, as in the image below.</p> <p>Similarly, EcoRegistry can generate information reports on carbon units, including the applicability of each serial to a market mechanism, such as CORSIA. This report can be generated when the unit is issued, transferred, canceled, or in any other state.</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>	

Go to the project
ARLEQUÍN REDD+ 901.166.791-9
BIOFIX CONSULTORIA SAS

Hide detail

Vintage	Carbon offsets issued	Carbon offsets cancelled	Retirements annulled	Carbon offsets available	Elegible Carbon Tax
2015	261.373	261.373	0	0	<input type="checkbox"/>
2016	257.674	257.674	0	0	<input type="checkbox"/>
2017	254.018	254.018	0	0	<input checked="" type="checkbox"/>
2018	250.404	250.404	0	0	<input checked="" type="checkbox"/>
2019	246.831	246.831	0	0	<input checked="" type="checkbox"/>

--	--

<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>	<p>X YES</p>
--	--------------

Describe how the Registry does or will implement these provisions:

EcoRegistry has an automated retirement procedure for all kinds of registered units in its registry. This procedure asks the account holder to specify the number of units to be retired, the purpose for the retirement, the end beneficiary information, among other data. Suppose the CORSIA participant account holder intends to retire an eligible CORSIA unit. In that case, he can select CORSIA as the reason for using the carbon offsets to reconcile offsetting requirements under the CORSIA, including by compliance cycle. An example is shown below. At the same time, the retirement certificate will describe the reason for using the carbon offsets, which is CORSIA in this case.

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*.

7.4

### Carbon offsets cancellation

Project

Serial

Carbon offsets Issued/Received

Carbon offsets Cancelled/Transferred

Carbon offsets available

Reason for using the carbon offsets

Carbon offsets to cancel

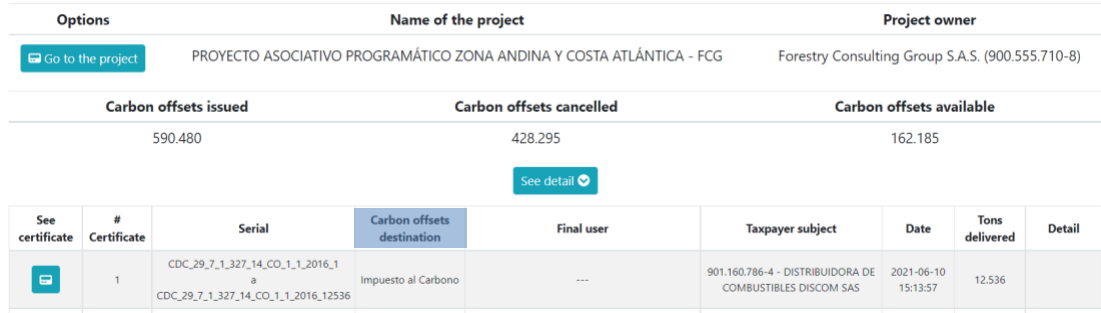
Certificate language

---

End user information

Country

Document type

<b>7.5</b>	<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>	X YES
	<p>b. Will such cancellation information (row a) include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?</p>	X YES
	<p>Describe how the Registry does or will implement these provisions:</p>	
	<p>EcoRegistry is characterized by being a self-managed platform. Every action that an account holder does in EcoRegistry is updated in real-time. When a retirement action is carried out on the platform by the user, the transaction is performed automatically by the system according to the information provided by the user on the platform. Likewise, the information about the transaction is automatically published and can be seen by anyone in the accountability project information. If there is a need for transaction confirmation from CORSIA, the process can also be manually implemented if desired. An example is shown below about account owner’s cancellations and carbon offsets destination:</p>	
	<p>At the same time, cancellation information will include all fields that are specified in Annex 16, Volume IV.</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 href="https://www.ecoregistry.io/emit-certifications/ra/29">https://www.ecoregistry.io/emit-certifications/ra/29</a></p>  <p>The screenshot shows a web interface for the EcoRegistry. At the top, there are three columns: 'Options', 'Name of the project', and 'Project owner'. Below this, there is a 'Go to the project' button and the project name 'PROYECTO ASOCIATIVO PROGRAMÁTICO ZONA ANDINA Y COSTA ATLÁNTICA - FCG' with the owner 'Forestry Consulting Group S.A.S. (900.555.710-8)'. A summary table shows 'Carbon offsets issued' (590,480), 'Carbon offsets cancelled' (428,295), and 'Carbon offsets available' (162,185). A 'See detail' button is present. Below this is a table with columns: 'See certificate', '# Certificate', 'Serial', 'Carbon offsets destination', 'Final user', 'Taxpayer subject', 'Date', 'Tons delivered', and 'Detail'. One row is visible with a certificate number '1', serial 'CDC_29_7_1_327_14_CO_1_1_2016_1', destination 'Impuesto al Carbono', and taxpayer subject '901.160.786-4 - DISTRIBUIDORA DE COMBUSTIBLES DISCOM SAS'.</p>	

<b>7.6</b>	<p>Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?</p>	X YES
	<p>Describe how the Registry does or will implement this provision:</p>	
	<p>EcoRegistry has developed different kinds of reports that can be shown on the website and</p>	

downloaded by in various formats as pdf, excel and csv. These reports are always accessible by the general account owner and by specific users' roles designated for supervision and control, which may be shared with entities like ICAO. The reports can be customized according to the items required by the emissions unit cancellation report as stated in Annex 16, Volume IV, Chapter 4.

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*.

EcoRegistry already generates unit's cancellation reports customized for the Colombian Government to verify the accomplishment of the units used within the carbon tax offsetting mechanism. Units cancellation reports example:

[Exportar datos](#)

Amount carbon offsets cancelled	Cancellation date	Taxpayer subject	Final user	Serial	Cancellation reason	Name of the project	Accreditation period	Start vintage	Final vintage	Program or Standard	Cancellation certificate	Issuance certificate	Verification statement	VVB accreditation certificate
466	2020-12-02	PUMA ENERGY COLOMBIA COMBUSTIBLES S A S.	PUMA ENERGY COLOMBIA COMBUSTIBLES S A S.	CDC_7_1_1_321_14_CO_1_1_340255 a CDC_7_1_1_321_14_CO_1_1_340720	No causación de impuesto al carbono	Reforestación Comercial en Meta	2009-08-01/2029-07-31	2018-01-01	2018-08-31	CERCARBONO				
36	2020-12-02	PUMA ENERGY COLOMBIA COMBUSTIBLES S A S.	PUMA ENERGY COLOMBIA COMBUSTIBLES S A S.	CDC_7_1_1_321_14_CO_1_1_340721 a CDC_7_1_1_321_14_CO_1_1_340756	No causación de impuesto al carbono	Reforestación Comercial en Meta	2009-08-01/2029-07-31	2018-01-01	2018-08-31	CERCARBONO				
9.505	2020-12-02	PUMA ENERGY COLOMBIA COMBUSTIBLES S A S.	PUMA ENERGY COLOMBIA COMBUSTIBLES S A S.	CDC_10_1_1_321_14_CO_1_3_2018_1 a CDC_10_1_1_321_14_CO_1_3_2018_9505	No causación de impuesto al carbono	Bonos de Carbono Caracoli	2010-05-15/2030-05-14	2018-08-26	2018-12-31	CERCARBONO				
4.495	2020-12-02	PUMA ENERGY COLOMBIA COMBUSTIBLES S A S.	PUMA ENERGY COLOMBIA COMBUSTIBLES S A S.	CDC_10_1_1_321_14_CO_1_3_2019_1 a CDC_10_1_1_321_14_CO_1_3_2019_4495	No causación de impuesto al carbono	Bonos de Carbono Caracoli	2010-05-15/2030-05-14	2019-01-01	2019-11-04	CERCARBONO				

At the same time, EcoRegistry generates portfolio reports with the units features that an account holder has available in the registry.

Date: November 29th 2021  
Time: 10:22 am  
Monday, November 29, 2021 10:22 AM

### My Positions Report

This report is automatically generated and contains all the information about the positions of the defined account at the time that this report has been generated. It should be used for information purposes.

**Account Holder**

Company:	company - Cuenta de Prueba Titular
ID:	1017232320
Address:	Cra 12 sur # 18 - 168
Country:	Colombia

Project ID	Project Name	Sector	Vintage	Serial Number	Carbon credits available
842	Proyecto 1	Agricultura Forestal y Otro Uso de la	2015	CDC_267_2_1_323_14_CO_1_1_2015	30500
843	Proyecto 1	Agricultura Forestal y Otro Uso de la	2016	CDC_267_2_1_323_14_CO_1_1_2016	71955
844	Proyecto 1	Agricultura Forestal y Otro Uso de la	2017	CDC_267_2_1_323_14_CO_1_1_2017	2350

<b>7.7</b>	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	X YES
------------	--	-------

out by a user?	
b. Does the Programme Registry disclose documentation of such practices (row a) upon request?	X YES
c. Does the Programme Registry utilize appropriate method(s) to authenticate the identity of each user accessing an account?	X YES
d. Does the Programme Registry grant each user access only to the information and functions that a user is entitled to?	X 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?	X YES
f. Do such security features (rows a – e) meet and undergo periodic updates in accordance with industry best practice?	X YES
Describe how the Registry implements each provision in rows a – f:	
<p><b>A:</b> The software architecture from EcoRegistry uses different mechanisms to provide security according to the best practices from ISO27000 family and the OWASP (The Open Web Application Security Project). The application has a configuration that uses Microsoft Azure and Amazon Web Services as cloud platforms and implements secure use of passwords like Amazon Cognito and a Web Application Firewall to prevent security attacks. Inside the security network, the information can only be accessed by the different applications through the authorized web services, protecting all the data stored on the platform.</p> <p>On top of this security, the information is safeguarded under encrypted databases through a Distributed Ledger Technology. Their characteristics correspond to the decentralization of data, validation of transactions by peers, registered information immutability, and implementation of consensus mechanisms. The EcoRegistry’s blockchain-based solution has been granted with an EBSS (Enterprise Blockchain Security Specification) compliance according to an audit processed by S2 Group.</p> <p>As stated by the contract between EcoRegistry and Cercarbono, EcoRegistry must perform annual assessments related to hacking, ethical hacking, static and dynamic code tests, and stress tests to access the platform in order to generate transparency and reliability.</p> <p><b>B:</b> Yes. EcoRegistry can disclose such information upon request. Indeed, the following link confirm the Enterprise Blockchain Security Specification granted to EcoRegistry <a href="https://cryptonics.consulting/2020/09/15/cryptonics-issues-enterprise-blockchain-security-specification-compliance-stamp-to-xm-colombia/">https://cryptonics.consulting/2020/09/15/cryptonics-issues-enterprise-blockchain-security-specification-compliance-stamp-to-xm-colombia/</a></p> <p><b>C:</b> Each user has one password to log into EcoRegistry, which they can modify at any time. During any transaction (transfer and retirement) or project state change signature, EcoRegistry will provide a dynamically created OTP (One Time Password) sent through email or SMS for the user to confirm the process. This good practice helps to avoid fraud, impersonation, and phishing phenomenon.</p>	

	<p><b>D:</b> EcoRegistry allows the creation of different types of accounts with varying permissions according to the user's needs. Some of these types of accounts are general account, developer, trader, validation and verification, certification body, among others. When navigating through the platform, these account types can include different roles, like creating projects, receiving credits, and transferring or retiring them. Inside a company's account, the company account administrator can configure users with different permissions, according to the desired functionality that the company needs. Every user will have access to the registry system's information according to the account type and permissions granted.</p> <p><b>E:</b> No type of action is performed unexpectedly on the platform without the activation of commands executed by the EcoRegistry user. The platform is developed in a friendly manner so that users can perform actions intentionally and consciously. Also, and as stated, during any transaction (transfer and retirement) or project state change signature, EcoRegistry will provide a dynamically created OTP (One Time Password) sent through email or SMS for the user to confirm the process.</p> <p><b>F:</b> As a technology cutting company, our technical team is continuously updating and certifying itself in the latest developments and technologies in the industry to adopt them and provide an efficient, safe, and reliable service. Proof of this is the development of the platform in blockchain technology, one of the technologies of industry 4.0.</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> .
	Registry platform user's manual:  <a href="https://ecoregistry-documents-public.s3.amazonaws.com/EcoRegistry_User_Guide_V1_(En).pdf">https://ecoregistry-documents-public.s3.amazonaws.com/EcoRegistry_User_Guide_V1_(En).pdf</a>

<b>7.8</b>	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?	X YES
	b. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme's application form?	X YES
	Describe how the Registry does or will implement each provision in rows a and b:	
	<p><b>A:</b> Within the terms and conditions that the platform users must accept, EcoRegistry has a Service Level Agreement that regulates the commitment to provide the service, the levels of customer service, the availability of the platform, the management and handling of errors in the platform, among other elements. It is precisely there that the commitment between the administrators of EcoRegistry and the users of the service is identified to maintain a fluid</p>	

	<p>communication that allows to adequately manage possible breaches of security and integrity of the System.</p> <p><b>B:</b> The agreement signed between EcoRegistry and Cercarbono states that any problem or breach related to the platform should be informed immediately when it is recognized by any user or the support and maintenance team from the platform. If another agreement with CORSIA is needed, it can be signed.</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>Terms and Conditions: <a href="https://www.ecoregistry.io/register">https://www.ecoregistry.io/register</a></p>

7.9	<p>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<sup>16</sup>?</p>	X YES
	<p>Describe how the Registry implements these provisions:</p>	
	<p>The retired units from EcoRegistry are always public on the website, and the operation cannot be changed or reversible after the retirement process is done and confirmed. This statement can be totally ensured because of blockchain technology. During the retirement process, the tokens are sent to a burn address where they cannot be taken out ever again. The private key of this address is unknown, but the balance can be requested at any time for a detailed accounting process.</p> <p>It is worth noting that EcoRegistry has developed a function to confirm transactions in a 48-hour window. In other words, the user has 48 hours to make changes or annul the cancellation if they made a mistake when making the cancellation. It was decided to develop this functionality because of constant user errors when making cancellations. Unlike other registries that make changes manually without leaving traceability, we decided to develop a self-managed process that shows the traceability of operations and changes. Likewise, the modifications or annulments of the cancellations must be approved by the administrator of EcoRegistry after evaluating each case. Whoever wishes to use this functionality must attach a form signed by the current carbon offsets owner and the final user of the cancellation to be annulled. This way, we can verify that all parties are aware of the change.</p> <p>If CORSIA deems this functionality inappropriate we may remove it for cancellations made on behalf of CORSIA. It could be also be modified according to requirements.</p> <p>The retirement process in EcoRegistry always allows marking the unit's specific use, according to the type of market in which the user participates. Suppose the CORSIA participant account holder intends to retire an eligible CORSIA unit. In that case, he can select CORSIA as the reason</p>	

<sup>16</sup> Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors.



for using the carbon offsets to reconcile offsetting requirements under the CORSIA, including by compliance cycle. EcoRegistry can show the transaction through customized retirement unit's information accessible for CORSIA members to audit according to point 4.4. Verification of Emissions Unit Cancellation Report. If required, a special account may be generated so that CORSIA can download specific report information.

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*.

Below is shown how the traceability can be tracked by any public user of the platform and how a modified retirement certificate is marked:

	78	CDC_46_1_1_321_14_CO_1_1_2017_260673 a CDC_46_1_1_321_14_CO_1_1_2017_266342	Carbon Tax	---	830.031.824-6 - Octano de Colombia S.A.S	2021-03-15 10:08:27	5,670	Retirement annulled
	211	CDC_46_1_1_321_14_CO_1_1_2012_17705 a CDC_46_1_1_321_14_CO_1_1_2012_17725	Voluntary compensation	804.008.668-2 - CORPORACION PARA LA INVESTIGACION Y DESARROLLO EN CIENCIA DE MATERIALES CIMA	---	2021-08-17 12:28:22	21	
	-	CDC_46_1_1_321_14_CO_1_1_2012_17705 a CDC_46_1_1_321_14_CO_1_1_2012_17725	Voluntary compensation	---	---	2021-08-17 12:28:22	21	



Date: 2021-12-31  
Certificate Number: 1

## RETIREMENT CERTIFICATE OF CARBON UNITS

**Certification program:** Cercarbono

EcoRegistry certifies that on **2021-12-31** an amount of **84.208** carbon units were retired from the project **Makaro Ap+ro** identified with the ID **52**, associated with the owners identified with NIT or CC **Corporación Masbosques (811.043.476-9)**. These carbon units are assigned to the following serial number:

**Total TonCO2e: 84.208**

**Serial Initial:** CDC\_52\_3\_11\_323\_14\_CO\_1\_1\_2019\_1

**Serial End:** CDC\_52\_3\_11\_323\_14\_CO\_1\_1\_2019\_84208

**Year of removal (vintage):** From 2019-01-01 to 2019-12-31



**On behalf:** Delta Air Lines For DL 2021 Carbon  
Neutrality

**Identified with the ID:** 00000

**The retirement is made for voluntary  
offsetting.**

Accreditation period: 2018-01-01 a 2047-12-31

Powered by  EcoRegistry.

	a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format?	X YES
	b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required?	X YES
	c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields?	X 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?	X YES
	Describe how the Registry implements each provision in rows a – d:	
7.10	<p><b>A:</b> EcoRegistry is developed in a friendly way. All the information about each retired unit is displayed on the project’s accountability page, with details like the following: retirement certificate, serial numbers (initial and end), carbon offset destination, units applicability, end-user (beneficiary), date, and quantity of units retired. The supporting documentation and vintages can be accessed directly from the project’s tab link.</p> <p><b>B:</b> The details of the carbon units’ retirements can be accessed by any public user of the platform, without any credential and at no cost. E.g., anyone can try by clicking on this link: <a href="https://www.ecoregistry.io/emit-certifications/ra/22">https://www.ecoregistry.io/emit-certifications/ra/22</a></p> <p><b>C:</b> The retirement information can be completely searched based on data fields.</p> <p><b>D:</b> If an account is granted to the audit team from CORSIA, they will be able to download all this information in Excel files (.xlsx), CSV o PDF format. We already do this for the Colombian Government to verify the accomplishment of the units used within the carbon tax offsetting mechanism.</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> .	

7.11	a. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible?	X YES
	b. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations consistent with the Programme’s long-term planning, including plans for possible dissolution?	X YES
	Describe how the Registry does or will implement each provision in rows a and b:	
<p><b>A:</b> As a repository for information on carbon projects and units, EcoRegistry is committed to safeguarding data. In fact, the agreement between EcoRegistry an Cercarbono states that</p>		

	<p>documents and relevant data of projects and units must be stored and safeguarded by the registry platform by 5 years at the minimum counting from the project's issuance date.</p> <p><b>B:</b> Yes. The agreement between EcoRegistry and Cercarbono states that documents and relevant data of projects and units must be stored and safeguarded by the registry platform by 5 years at the minimum counting from the project's issuance date. In the event that Cercarbono or EcoRegistry dissolution plans exist, EcoRegistry will certify the information available up to the date of operation and make it accessible to the different users, ensuring the migration of the data.</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>