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## Core Document

# Equitable Earth Standard

## Summary

This document sets out the overarching rules and requirements applicable to all projects certified under the Equitable Earth Programme. It outlines the foundational principles, general eligibility criteria, and project design requirements, as well as monitoring, reporting, and verification requirements. These requirements apply to all projects and must be followed in conjunction with the applied methodology.



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# 1 Introduction

## 1.1 Normative References

1.1.1 This document must be read in conjunction with the applied methodology and the following documents:

- [Programme Manual](#)
- [Registry Procedures](#)
- [Terms & Definitions](#)
- [Validation and Verification Procedure](#)

## 1.2 Scope

- 1.2.1 The scope of the Equitable Earth Programme encompasses projects that implement ecosystem restoration activities and apply an Equitable Earth methodology.
- 1.2.2 The scope of the Equitable Earth Programme explicitly includes project-based activities. The current version does not permit the development of programmatic, jurisdictional, policy, or sectoral approaches for crediting.
- 1.2.3 Unless specified in the applied methodology, there are no restrictions regarding project size. The Standard does not require a minimum or maximum land area or net GHG reduction or removal capacity.

## 1.3 Effective Dates

- 1.3.1 This version of the Standard becomes applicable on August 1, 2025. All developers submitting a [Feasibility Study Report](#) on or after this date must conform to this version.



- 1.3.2 Projects that submitted a [Feasibility Study Report](#) before the effective date may continue the certification process under the version applicable at the time of submission, unless developers choose to update to the current version.
- 1.3.3 Equitable Earth reserves the right to request alignment with partial or all updated requirements if deemed necessary.

## 2 Principles and General Requirements

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💡 All projects seeking certification under the Equitable Earth Programme must conform to the requirements outlined in this section, as well as the requirements of the applied methodology and other referenced documents.

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### 2.1 Principles

#### Three-Pillar Approach

- 2.1.1 Equitable Earth certifies projects that are designed to generate additional benefits in:
- 1) **Ecological recovery:** Projects must be designed to restore ecosystems to their native state, including the restoration of native biodiversity and ecosystem services.
  - 2) **Carbon:** Projects must restore natural carbon sinks to help limit the rise in global temperature, in line with the Paris Agreement.
  - 3) **Livelihoods:** Projects must empower IPs and LCs and foster opportunities for improved livelihoods.

#### GHG Accounting Principles

- 2.1.2 Equitable Earth operates the Equitable Earth Programme in line with the following GHG accounting principles:



- 1) **Relevance:** Equitable Earth selects GHG sources, sinks, reservoirs, and related parameters relevant to the project type.
- 2) **Completeness:** Equitable Earth includes all GHG emissions and GHG removals, as follows:
  - a) Each methodology includes relevant GHG sources, sinks, and reservoirs and may omit a GHG source, sink, or reservoir by virtue of its design elements (eligibility criteria) or where it is not considered for conservative purposes.
  - b) Equitable Earth employs the Global Warming Potential (GWP) metric following the IPCC Assessment Report 6 (AR 6)<sup>1</sup> and uses a 100-year horizon.

Table 1. GWP Values

GHG sources	GWP-100
Carbon dioxide: <b>CO<sub>2</sub></b>	1
Methane (fossil): <b>CH<sub>4</sub></b>	29,8
Methane (non-fossil): <b>CH<sub>4</sub></b>	27
Nitrous oxide: <b>N<sub>2</sub>O</b>	273

- 3) **Innovation:** Equitable Earth promotes and employs new and innovative methods, technologies, and procedures that are scientific and evidence-based.
- 4) **Accuracy:** Equitable Earth reduces bias and uncertainties as far as practically possible.

<sup>1</sup> Intergovernmental Panel on Climate Change (IPCC). 2021. *Climate Change 2021: The Physical Science Basis. Contribution of Working Group I to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change*. Chapter 7: 'Understanding and attributing climate change' Table 7.15, page 1018.



- 5) **Conservatism:** Equitable Earth deliberately and systematically applies a conservative approach to quantifying net GHG reductions and removals, ensuring that estimates do not overstate the actual project outcomes.
  - a) In estimating overall uncertainty, all causes of uncertainty are considered, including the baseline scenario, parameters, equations, and measurements.

2.1.3 Equitable Earth aligns with the [Aboveground Woody Biomass Product Validation Good Practices Protocol](#)<sup>2</sup>:

- 1) **High-quality reference data:** Equitable Earth verifies that the AGB provider integrates field campaigns with individual tree measurements and airborne LiDAR data to provide accurate and reliable biomass estimates.
- 2) **Consistency in definitions and metrics:** Equitable Earth adheres to standardised definitions for Above Ground Biomass Density (AGBD), typically measured in Mg/ha or t/ha, and follows validation metrics such as bias, uncertainty, precision, and accuracy.
- 3) **Calibration and validation data:** Equitable Earth ensures that calibration data are independent of validation datasets.
- 4) **Error propagation and reporting:** Equitable Earth quantifies and propagates errors from measurements, models, and geolocation processes to the final AGB estimates. Uncertainty is calculated using standardised methods and reported following IPCC or CEOS good practices guidelines.
- 5) **Field measurement recommendations:** Equitable Earth assesses whether the AGB provider follows field measurement recommendations, including the use of square plots, preferred plot sizes, accurate measurement of tree diameter, height, and wood density, and contemporaneous field and satellite data collection.
- 6) **Airborne LiDAR validation:** Equitable Earth assesses that the AGB provider uses airborne LiDAR data, which meets the protocol's recommendations for LiDAR data specifications, spatial and temporal matching, and coverage of field plots and surrounding areas.

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<sup>2</sup> Committee on Earth Observation Satellites (CEOS). (2021). Protocol for the field measurement of biomass for validation of global remote sensing-based biomass estimates: Version 1.0. NASA Goddard Space Flight Center.



- 7) **Usage of satellite data:** Equitable Earth assesses that the AGB provider addresses spatial mismatches between plot and satellite pixel sizes, and bridges the scale between ground plots and satellite pixels using airborne LiDAR data.
- 8) **Independent validation:** Equitable Earth conducts independent validation using high-quality reference data from [Sylvera](#). Additionally, Equitable Earth assesses that the AGB provider validates its model with independent data. This involves using fully independent, higher-quality datasets, including airborne LiDAR-derived biomass estimates, ground LiDAR, UAV LiDAR, and field plots.
- 9) **Uncertainty quantification:** Equitable Earth computes the uncertainty of AGB and root-to-shoot ratio to determine the overall uncertainty in total biomass and CO<sub>2</sub>e using standardised formulas and methods.

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💡 For more information on how these principles are applied across calculations, refer to the quantification requirements in the applied methodology.

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## 2.2 Conformance with Equitable Earth Principles and Methods

- 2.2.1 The Standard establishes minimum requirements for project design, implementation, monitoring, and reporting.
- 2.2.2 Projects must meet and demonstrate conformance with the requirements and procedures established in this document.
- 2.2.3 Projects must apply the latest version of the Equitable Earth Standard.
  - 2.2.3.1 Registered projects may update to the latest version of the Standard at verification.
- 2.2.4 Projects must apply the latest version of the applicable methodology and its associated tools, procedures, and guidelines, and demonstrate conformance with its criteria and procedures.



- 2.2.4.1 Registered projects may update to the latest version of the applied methodology at verification.
- 2.2.4.2 Projects must update to the latest version of the applied methodology at crediting period renewal.
- 2.2.5 Equitable Earth reserves the right to require projects to update to the latest version of the Standard or applied methodology.

## 2.3 Application of a Methodology

- 2.3.1 Projects must select the latest version of the applicable methodology approved by Equitable Earth and demonstrate conformance with its requirements, including those related to:
  - 1) Eligibility criteria
  - 2) Ecological recovery pillar
  - 3) Livelihoods pillar
  - 4) Carbon pillar, including the corresponding quantification requirements of the applied methodology, specifically:
    - a) Determination of project boundary, including selection of relevant GHG sources, sinks, and reservoirs
    - b) Demonstration of additionality
    - c) Quantification of net GHG removals, including:
      - i) Determination of the baseline scenario
      - ii) Determination of project GHG removals
      - iii) Determination of project emissions
      - iv) Determination of leakage
      - v) Uncertainty and associated parameters
    - d) Determination of GHG reversal risks and a reversal mitigation plan





- e) Monitoring and reporting of achieved net GHG removals and project interventions
- 2.3.2 Projects must establish the baseline scenario for each pillar according to the latest version of the applicable Equitable Earth methodology.
- 2.3.3 A methodology may provide further criteria and requirements for a specific project activity type.

## 2.4 Double Counting and Double Registration

The net GHG removals from project activities must not be double-counted. To ensure this, Equitable Earth utilises robust procedures, as set out in the [Registry Procedures](#) and the [Programme Manual](#). More specifically, double-counting is prevented through the measures set out in this section.

### Double Registration

- 2.4.1 **No double registration:** Equitable Earth will only issue units for emission reductions or removals that are solely registered with Equitable Earth. If a project has previously been registered with another GHG programme, proof of withdrawal or de-registration must be provided.
- 2.4.2 **Transferring from another programme:** Projects under development or registered with another GHG programme may transfer to the Equitable Earth Programme, provided project activities are eligible.
  - 2.4.2.1 **Proof of withdrawal:** Projects that were seeking registration with or were registered under other carbon crediting programmes can only seek transfer to the Equitable Earth Programme if they provide proof that the project has been withdrawn from the other programme. This proof can include documentation of cancellation or a request for voluntary withdrawal by developers, and subsequent acceptance of the request by the other GHG programme.
  - 2.4.2.2 **Proof of rejection:** Projects rejected by another carbon crediting scheme may be eligible to transfer to the Equitable Earth Programme only upon proof of rejection (such as official communication by the carbon crediting programme administrator), including evidence of the official grounds for their rejection.



- 2.4.2.3 **Unique project areas:** Projects that are or have been registered under other carbon crediting programmes can only apply for Equitable Earth certification for the activities located in areas not included in current or former projects.

## Double Issuance

- 2.4.3 **Unique issuance:** Only one Verified Restoration Unit (VRU) is issued for each 1 tCO<sub>2</sub>e of net GHG removal achieved.

- 2.4.3.1 VRUs cannot be issued for achieved net GHG removals under both Equitable Earth and a national, regional, or local emission trading system, binding limit, or compliance system.

- 2.4.4 **Serialisation of units:** All units are serialised, meaning they are assigned a unique serial number to ensure a distinct identity. Refer to the [Labelling and Serialisation](#) procedures in the [Registry Procedures](#) for more details.

- 2.4.5 **Robust Registry procedures:** To prevent double issuance, the Equitable Earth [Registry](#) includes the following features:

- 1) Transparent management of the issuance, transfer, retirement, and cancellation of VRUs.
- 2) Details about the beneficiary and the calendar year (i.e., vintage) for which the offsetting requirement is fulfilled through the retirement.
- 3) Impossibility to transfer, retire, or cancel already retired VRUs.
- 4) Public disclosure of all project documentation. Refer to the [Registry Procedures](#) for more details.

## Double Claiming

- 2.4.6 To effectively mitigate the risk of double claims in the context of international mitigation purposes other than NDCs, or other purposes, developers must follow the procedure described in the [Avoiding Double Claiming Procedure](#).



## **3 Project Design Requirements**

### **3.1 Geography and Project Boundaries**

#### **General Requirements**

- 3.1.1 Equitable Earth projects may be developed anywhere across the globe. A methodology may limit the geography of eligible projects.
- 3.1.2 Projects must abide by the host country's national and local laws, regulations, and policies. Projects must also comply with applicable universal agreements or international conventions.

#### **Project Location and Boundaries**

- 3.1.3 Projects must clearly define and document their geographic boundaries and spatial extent by:
  - 1) Specifying the physical delineation and geographic area, including the limits such as city, state, region, country, along with geographical coordinates in the form of shapefiles.
  - 2) Providing the name of the project area (e.g., specific name or number allocation).
  - 3) Supplying maps and geospatial files (e.g., shapefiles or KML files with geodetic polygons) that precisely denote the project area, considering any exclusion zones.
  - 4) Describing the project boundary with diagrams, flowcharts, or pictorial representations as relevant.
- 3.1.4 The project boundary must clearly indicate all the relevant GHG sources, sinks, and reservoirs included in the project. Any exclusions must be adequately justified.
- 3.1.5 If the project area spans multiple ecosystems and/or biomes, developers must indicate different groups as part of the zonation.



- 3.1.6 Where proposed interventions span across boundaries of more than one national jurisdiction, developers must submit separate projects for each jurisdiction.
- 3.1.7 If any restoration site(s) contain invasive species to be removed as part of the project activities, developers must clearly identify them.
- 3.1.8 If IPLCs have been identified as project stakeholders, developers must consult them on the zonation in line with Free, Prior, and Informed Consent (FPIC) requirements.
- 3.1.9 The final zonation must be validated by IPLCs via community consultation, if applicable.

## 3.2 Key Project Dates and Crediting Period

- 3.2.1 The project start date corresponds to the date when project activities begin, including any pre-submission activities, if applicable.
- 3.2.2 The project registration date corresponds to the publication date of the [Project Design Document](#) (PDD) on the Equitable Earth [Registry](#), following its validation by a validation and verification body (VVB).
- 3.2.3 Developers must submit projects to Equitable Earth within 3 years of the project start date.

### Crediting Period

- 3.2.4 The project crediting period includes the time during which the project implements and monitors activities and is eligible to issue VRUs. It also covers the period during which any reversals must be compensated.
- 3.2.5 The initial project crediting period is 40 years beginning on the project start date or registration date, whichever is earlier.
- 3.2.6 To allow for progressive ambition, the PDD must be revised and adapted every four years. Refer to the [MRV Procedures](#) section for more details.
- 3.2.7 The initial crediting period cannot be extended.



## Crediting Period Renewal

- 3.2.8 The crediting period may be renewed in 20-year periods, not to exceed 100 years in total from the project start date.
- 3.2.9 To renew the crediting period and demonstrate that the project still delivers measurable and additional impacts, developers must:
  - 3.1.9.1 Demonstrate conformance with the requirements in the latest versions of the Equitable Earth Standard and methodology.
  - 3.1.9.2 Undergo reassessment by Equitable Earth and revalidation by a VVB.
  - 3.1.9.3 Complete the crediting period renewal process within 12 months after the end of the current crediting period.
- 3.2.10 Refer to the *Renewal of Crediting Period* section of the [Programme Manual](#) for more details on the procedure.

## 3.3 Ownership and Carbon Rights

- 3.3.1 To ensure project legitimacy and compliance, developers must demonstrate that they possess the legal right to operate on the designated land and benefit from the resulting VRUs.
- 3.3.2 Developers must demonstrate ownership and carbon rights for the entire crediting period through the following options:
  - 3.1.9.4 When land tenure is held directly by the developer, they must submit a valid property title.
  - 3.1.9.5 When land tenure, including customary land tenure, is held by a third party, the developer must demonstrate exclusive and indisputable right for the entirety of the crediting period via a binding and enforceable agreement signed with the rightsholder(s)
    - 3.1.9.5.1 If the rightsholder(s) are designated as IPs or LCs with statutory or customary rights, the agreement must be made in line with FPIC requirements and procedures.



- 3.1.9.6 In cases where carbon rights are not intrinsically attached to the land tenure, two different binding and enforceable agreements must be signed with the rightful rights-holders.
- 3.3.3 All documentation submitted by the developer must demonstrate the absence of conflicting disputes over land tenure.

## 3.4 Pre-Submission Activities

- 3.4.1 Pre-submission activities must meet the requirements set out in this document and the applied methodology.
- 3.4.2 Projects must report on pre-submission activities during the feasibility phase in line with the requirements set out in the Reporting section and the Certification Procedures outlined in the [Programme Manual](#).
- 3.4.3 Projects must submit evidence justifying that carbon credits were considered as an alternative to funding the project before initiating pre-submission activities. Acceptable proof includes, but is not limited to, e-mail exchanges, consultation reports, consultancy reports, contracts, and letters of authorisation.

## 3.5 Risk Management

- 3.5.1 Equitable Earth conducts a risk assessment and analyses all project risks in the following categories:
- 1) **Delivery Risk - Risk of failure to deliver.** All risks that threaten the capacity of developers to deliver the project.
  - 2) **Reversal Risk - Risk of avoidable and unavoidable reversal.** All risks that pose a reversal threat once restoration is already done.
  - 3) **Equitable Earth Requirements Risk - Risk of non-conformance with an Equitable Earth requirement.** All risks that threaten project conformance with an Equitable Earth Requirement.
- 3.5.2 Equitable Earth pre-identified a set of risks. Developers may include additional project-specific risks. When identifying new risks, developers should consider:



- Tangible and intangible sources of risk
- Vulnerabilities and capabilities
- Changes in the external and internal context
- Limitations of knowledge and reliability of information
- Time-related factors
- Biases, assumptions, and beliefs of those involved

3.5.3 Risks that are methodology-specific must be identified accordingly.

3.5.4 Developers must:

3.1.9.7 Review the risks identified by Equitable Earth

3.1.9.8 Implement mitigation measures and monitoring protocols for relevant risks

3.1.9.9 Report annually on all mitigation and monitoring measures

3.5.5 Refer to the *Risk Assessment* section in the [Programme Manual](#) for more details.

## 3.6 Financing and Project Budget

3.6.1 If developers secure part of the funding through sources other than the sale of Verified Restoration Units, such sources must be included in the Additionality demonstration and proven insufficient to cover project costs.

3.6.2 Developers must provide a comprehensive budget, detailing estimated and realised expenses.

3.6.3 At the start of the adaptive management process, developers must provide an estimated budget for the next four years.

3.6.4 Developers must report annually on realised project expenses.



## 4 Livelihoods Pillar

This section sets out requirements specific to the Livelihoods Pillar.

### 4.1 Baseline Assessment

4.1.1 Developers must establish a livelihood baseline by assessing the following attributes for each identified community:

- 1) **Livelihoods:** living standards, health, infrastructure, climate change adaptation
- 2) **Cultural heritage and governance:** project ownership, respect for collective rights and security, cultural values and well-being, and sustainable management of heritage.
- 3) **Employment and fair wages:** wealth creation, quality employment, improved skills and knowledge, safety and ethics of employment.

### 4.2 Stakeholder Engagement

This section sets out requirements for stakeholder identification, communication, engagement, and consultation.

#### General Requirements

- 4.2.1 Developers must engage with all stakeholders during project design and implementation, and throughout the project lifetime.
- 4.2.2 Projects must be designed based on the needs and aspirations of stakeholders across social, economic, cultural, and spiritual domains.
- 4.2.3 Developers must identify and classify all stakeholders directly and indirectly impacted by or impacting the project. Stakeholders or stakeholder groups may include:
  - Indigenous Peoples (IPs) & Local Communities (LCs)
  - Rights holders, including customary rights holders





- Vulnerable stakeholders
  - Neighbouring communities
  - Local non-governmental organisations (NGOs)
  - Local or regional government bodies
  - Community-based organisations
- 4.2.4 Developers must initiate stakeholder engagement in the early stages of project development to ensure comprehensive stakeholder mapping, collect feedback, and secure stakeholder involvement.
- 4.2.5 Developers must establish accessible and ongoing communication channels that allow stakeholders to request information, ask questions, raise concerns, and provide feedback throughout the project lifetime.
- 4.2.6 Stakeholders may submit grievances through the Equitable Earth Grievance Mechanism. Developers must ensure that all stakeholders are informed about the mechanism, know how to use it, and can access it without barriers. Refer to the *Equitable Earth Grievance Mechanism* section in the [Programme Manual](#) for more details.

## Stakeholder Identification and Mapping

- 4.2.7 Developers must map and classify stakeholders participating in or impacted by the project according to their type and influence.
- 4.2.8 At feasibility, developers must conduct an initial stakeholder mapping exercise at the feasibility phase. Stakeholder mapping must include:
- 1) Identification of the main project stakeholders.
  - 2) Definition of key roles and assessment of levels of involvement.
  - 3) Assessment of potential displacement.
- 4.2.9 At feasibility, developers must design a stakeholder engagement plan for the engagement and consultation with all identified stakeholders throughout project design and implementation.



- 4.2.10 At feasibility, developers must strive to identify past and existing social conflicts or unresolved grievances. If conflicts or grievances are identified, developers should have a local mediator assisting in the resolution process.
- 4.2.11 At feasibility, developers must assess whether project activities could displace any stakeholders or restrict their access to resources.
- 4.2.12 Developers must refine and complete the stakeholder mapping exercise at the design phase and update it throughout the crediting period, as needed.

## Stakeholder Communication and Engagement

- 4.2.13 Developers must engage project stakeholders regarding all aspects of project design. This includes, but is not limited to, delimitation of the project area, baseline assessments, definition of objectives, intervention planning, and results monitoring.
- 4.2.14 Developers must tailor the level and type of engagement based on the stakeholder type and their influence. All stakeholders, regardless of type, must at a minimum receive information about the project and have the opportunity to provide input.
- 4.2.15 Stakeholder engagement and community consultations must continue regularly throughout the project lifetime to ensure ongoing participation.
- 4.2.16 Developers must report on stakeholder engagement and community consultation, including how project design was adapted based on stakeholder input, in the [Project Design Document](#) and [Annual Reports](#).
- 4.2.17 Developers must establish a stakeholder committee, as follows:
  - 4.2.17.1 Each stakeholder group must select one individual to be their representative on the committee. The representative must be:
    - 1) Legitimately appointed by the group they are representing
    - 2) Able to communicate with developers to ensure information exchange between them and the community
    - 3) Compensated by their function as part of the project's actions, and if collectively agreed upon
- 4.2.18 At feasibility, developers must obtain IP & LC support. This includes:



- 4.2.18.1 **Hosting an initial in-person meeting** with community leaders, presenting project goals and anticipated benefits.
  - 4.2.18.2 **Building trust** by clarifying the potential value of the project and enabling leaders to influence its development to promote community engagement.
  - 4.2.18.3 **Documenting consent** from IPs & LCs by recording agreements and endorsements in line with the FPIC process.
- 4.2.19 During project design, developers must conduct a full community consultation with IPs & LCs and obtain FPIC, where applicable. During a community consultation, developers must:
- 4.2.19.1 Follow the FPIC requirements in Section 4.2.20 below.
  - 4.2.19.2 Record community attendance at meeting(s).
  - 4.2.19.3 Document stakeholder suggestions for amending project design and the project implementation plan, and how those suggestions were addressed.

## Free, Prior, and Informed Consent (FPIC)

- 4.2.20 FPIC must be obtained during the design phase and throughout the crediting period. This applies to any project directly or indirectly impacting the lands, territories, and resources of Indigenous Peoples, and Local Communities holding statutory or customary rights to the land (hereinafter IPs & LCs).<sup>3</sup>
- 4.2.20.1 Projects must identify IPs & LCs during stakeholder mapping, address their concerns, and engage with their representatives. Specifically, developers must:
- 1) Identify IPs & LCs affected by the project, recognising their language, customs, communication channels/media, and customary rights, including to the territory.
  - 2) Assess the IP & LC governance system and structure, identify their designated representative(s) and those who are legitimately

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<sup>3</sup> The Equitable Earth FPIC process was adapted from: Food and Agriculture Organization of the United Nations (n.d.) 'Indigenous People Free, Prior and Informed Consent' Available at: [URL](#) (Accessed 24/05/2024)



authorised to represent them in consultations, negotiations, decision-making, and consent-seeking processes.

- 3) Present the nature and mandate of the project to identified IPs and LCs.
- 4) Identify the applicable legal frameworks the project must comply with.

4.2.20.2 Projects must document geographic and demographic information through participatory mapping. Specifically, projects must:

- 1) Ensure all IPs & LCs related to the project are equitably involved in participatory mapping.
- 2) Document IP & LC land and natural resources history and usage.
- 3) Identify IP & LC 'non-negotiables' (e.g., geographic areas that are off-limits).
- 4) Identify spiritual practices or traditional ethical codes that must be observed.
- 5) Identify the existence of mobile communities migrating seasonally across the territory or depending on it for their livelihood.

4.2.20.3 Projects must implement a participatory communication plan. The plan must:

- 1) Include information needs, communication channels, and activities.
- 2) Ensure the timely provision of materials in formats and languages accessible and intelligible to the IPs & LCs, preferably in their language and respecting traditional and customary protocols.
- 3) Include norms for both verbal and non-verbal communication if necessary.
- 4) Explicit IPs & LCs' right to refrain from decision-making if they are not undoubtedly certain of it.
- 5) Document the proceedings and outcomes of the discussions and make them available to all parties.



- 6) Provide information about the [Grievance Mechanism](#) and explain how IPs & LCs can utilise it to raise and resolve issues throughout the project lifetime.

4.2.20.4 Developers and IPs & LCs must reach a mutual and recognised consensus. Specifically, developers must:

- 1) Document which elements of the project are accepted and which require adaptation or abandonment when IPs or LCs oppose specific components of a project. Developers must adjust objectives to achieve mutual agreement among all parties.
- 2) Consider customary modes of decision-making and consensus-seeking to achieve consensus.
- 3) Make the process, documentation, and outcome publicly available to all IPs & LCs.

4.2.20.5 Developers must monitor the evolution of agreements throughout the project crediting period. The monitoring must:

- 1) Comprise diverse voices, including at least vulnerable stakeholders, to ensure their rights are equally respected.
- 2) Offer and, when requested, maintain the anonymity of respondents.
- 3) Developers must ensure verification results are shared through the designated communication channel, allowing IPs & LCs to confirm or contest the findings and request that a different VVB repeat the process if necessary.

## 4.3 Livelihoods Benefits and Safeguards

### General Requirements

- 4.3.1 Projects must not harm stakeholder livelihoods and must deliver net positive livelihood benefits.
- 4.3.2 Projects must be designed and implemented to meet the requirements set out in Sections 4.3.3 - 4.3.47 below. Developers must demonstrate conformance



with the requirements in the [Project Design Document](#) for assessment by Equitable Earth and validation by a VVB.

- 4.3.3 Developers must identify whether the project poses any potential risks related to these requirements. Where a potential risk is identified, projects must propose and implement measures to reduce and, as much as possible, mitigate impacts as part of a comprehensive social and environmental risk mitigation plan. Developers must report on the identification, mitigation, and monitoring of risks in the [Project Design Document](#) and [Annual Report](#).

## Human Rights

- 4.3.4 Projects must respect and protect universal human rights and freedoms as defined by the [Universal Declaration of Human Rights](#), the [International Covenant on Economic, Social and Cultural Rights](#), the [International Covenant on Civil and Political Rights](#), and any other human rights instrument ratified by the project host country.
- 4.3.5 Projects must recognise, respect, and preserve Indigenous lands, collective rights, cultural heritage, and ancestral practices following the [United Nations Declaration on the Rights of Indigenous Peoples \(UNDRIP\)](#), particularly Article 3, and the [International Labour Organisation \(ILO\) Convention 169 on Indigenous and Tribal Peoples](#).

## Gender Equality and Women

- 4.3.6 Developers must protect against and appropriately respond to violence against children, women, and girls present in the project area.
- 4.3.7 Projects should increase opportunities for women's empowerment (e.g., through increased financial independence, training, capacity building, women's self-help groups, organisational capacity).
- 4.3.8 Where IPs & LCs are identified as stakeholders, developers must respect their local customs and traditional practices, which may include the assignment of specific roles based on gender.

## Labour Rights, Livelihoods, and Working Conditions

- 4.3.9 Projects must treat workers fairly, provide equal opportunities, and provide equal and fair pay and compensation. This includes guaranteeing opportunities for professional development regardless of gender, socioeconomic, and racial backgrounds.



- 4.3.10 Developers must pay all project workers fair wages and, when available, in line with the country's living wage. In particular:
- 1) If the country does not have an official living wage, developers must use the values indicated by the [Global Living Wage Coalition](#) as a reference.
  - 2) Workers occupying the same position and with the same level of experience must receive equal wages. Special attention must be paid to the context of gender equity. Any wage difference for workers occupying the same position must be justified.
- 4.3.11 Developers must not tolerate discrimination of any type, based on religion, caste, community, nationality, sexuality, or gender, among others, in the workplace.
- 4.3.12 Developers must forbid the use of forced labour, child labour, and trafficked people. Projects must comply with the ILO [Convention on Forced Labour \(No. 29\)](#) and ILO standards on occupational safety and health.
- 4.3.13 Developers must abide by the ILO [Declaration on Fundamental Principles and Rights at Work and its Follow-Up](#).
- 4.3.14 Developers must ensure that all project employees work of their own free will.
- 4.3.15 When possible, developers should foster long-term employment with fixed contracts. When employing temporary workers, projects must have official affiliations through contracts or any applicable formal agreement.
- 4.3.16 Developers must provide a safe and healthy workplace throughout the project lifetime. This includes:
- 1) Providing workers with safe access to the project area (e.g., commuting doesn't imply crossing conflict or unstable zones)
  - 2) Providing proper housing on the project site if workers must sleep at the project premises
  - 3) Preventing exposure to physically dangerous working conditions, such as dangerous chemicals, dangerous wildlife, climate adversity, or unstable terrain
  - 4) Providing access to Personal Protective Equipment (PPE) and other safety equipment.



- 4.3.17 Developers must protect the rights of contracted workers employed by third parties.
- 4.3.18 Projects must respond to and protect employees from aggressions and violence, whether physical, verbal or mental. Special attention must be paid to vulnerable stakeholders.
- 4.3.19 Projects should enable the development of alternative livelihoods and/or enhance existing ones.
- 4.3.20 Developers should employ community members, especially if the required experience, expertise, and skills are available or can be developed through dedicated capacity building and training programs.
- 4.3.21 Developers must ensure field teams have sufficient expertise and are trained to implement and monitor project activities.
- 4.3.22 Developers should hire field team members from communities, specifically IPs & LCs, where applicable.

### Health and Well-being

- 4.3.23 Projects must improve health and well-being conditions, including but not limited to improving food security, securing access to clean water, and improving sanitation systems, where relevant.
- 4.3.24 Projects should reduce communities' vulnerability and promote socio-economic resilience to future extreme weather conditions, natural hazards, social conflicts, and economic fluctuations.
- 4.3.25 Projects should enhance access to quality education and capacity building.

### Culture and Heritage

- 4.3.26 Projects must preserve cultural heritage and traditional knowledge.
- 4.3.27 Projects must not alter, damage, or destroy cultural, social, or religious sites, including monuments, places of worship, and other sites of significance.
- 4.3.28 Projects must recognise all land and natural resource users with a legitimate claim, including those holding informal or customary tenure rights.
- 4.3.29 Projects must respect traditional knowledge and not attempt to adapt it to scientific-based knowledge.





- 4.3.30 Where traditional knowledge is utilised, projects must acknowledge and compensate for traditional knowledge transfers.

## Resettlement and Displacement

- 4.3.31 Projects must prevent the physical and/or economic displacement and involuntary resettlement of residents and/or their economic activities. Where displacement or resettlement is part of project design, developers must:
- 1) Demonstrate the indisputable necessity for it. Only the following grounds are acceptable:
    - a) The implementation of the project poses a risk to human life and safety.
    - b) The project represents a critical, widespread public interest.
    - c) The project restores or conserves ecosystems critical for global biodiversity, and in situ restoration or conservation by IPLCs is unfeasible.
  - 2) Provide material evidence that it results from a community-based consensus and that alternatives were exhausted. Meeting recordings and signed declarations are the only material evidence acceptable. Equitable Earth and/or the VVB may request a randomised interview to assess the veracity of the document.
  - 3) Abide by the [International Finance Corporation \(IFC\) Performance Standard 5 on Land Acquisition and Involuntary Resettlement](#).

## Social Additionality

- 4.3.32 Projects must strive to achieve social additionality.
- 4.3.33 Projects with IPs & LCs identified as stakeholders must demonstrate social additionality.
- 4.3.34 Developers must ensure that all activities with a social component are aligned with the needs, values, and concerns identified by the IPs & LCs involved in the project.
- 4.3.35 Developers demonstrating social additionality must prepare a social additionality plan that consolidates the activities and outcomes.



- 4.3.36 Developers must ensure the social additionality plan is co-created with IPs & LCs, following FPIC where necessary.
- 4.3.37 The social additionality plan must include:
- 1) **Summary:** an overview of the social additionality plan, including the main objectives, interventions, key stakeholders impacted, and expected social outcomes.
  - 2) **Objectives:** a clear identification of the key social outcomes the project aims to achieve.
  - 3) **Interventions:** specific actions designed to meet the objectives. Each intervention should follow SMART criteria (specific, measurable, achievable, relevant, and time-bound). These interventions will also contribute to the benefit-sharing plan. Refer to the [Benefit Sharing](#) section in the [Programme Manual](#) for more details.
  - 4) **Non-Timber Forest Products (NTFPs):** Where relevant, the plan must outline non-timber forest product (NTFP) harvesting and monitoring protocols.
  - 5) **Benefit Sharing:** the detailed benefit-sharing arrangements. Refer to the [Benefit Sharing](#) section below for more details.

## Benefit Sharing

- 4.3.38 Developers must establish a benefit-sharing plan before the design phase, ensuring alignment with national laws and regulations.
- 4.3.39 Developers must identify all community compensation mechanisms and investments in the benefit-sharing plan. They must be:
- 1) Aligned with the social additionality plan
  - 2) Defined through documented consultation with IPLCs and relevant communities
- 4.3.40 The following elements are considered community benefits<sup>4</sup>:
- Revenue sharing

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<sup>4</sup> These lists are not exhaustive; additional elements may be included if properly justified. However, Equitable Earth has the right to reject any proposed additions.



- Compensation for community members involved in project activities (e.g., restoration activities, monitoring, nurseries)
- Investments in local infrastructure (e.g., roads, water access, renewable energy installations)
- Direct financial contributions or financial mechanisms to community members, cooperatives, or community-managed funds
- Capacity-building programs that enhance skills, knowledge, or technical expertise for community members
- Support for education and vocational training benefiting the local population
- Healthcare initiatives that improve community well-being

4.3.41 The following elements are not considered community benefits:

- Operational and infrastructure costs solely for project use
- Salaries or fees for project staff, contractors, or consultants from outside the community
- Certification costs—including audit, expansion, renewal, and monitoring
- Bank fees
- Administrative fees

4.3.42 For each community benefit, the plan must detail the following:

- 1) The **form** of the benefit: monetary or in-kind
- 2) The **recipients** of the benefit: whether on an individual or communal/collective basis
- 3) The **timeline** and **frequency** of benefit distribution
- 4) The **amount** or **value of the benefit**: specifying the exact monetary value as a percentage of the total project budget to be allocated for each benefit.

4.3.43 If an infrastructure investment serves both the project and the community, developers must submit:



- 1) A **proportionality assessment** estimating what percentage of the infrastructure is for community benefit against project use
- 2) An **agreement** outlining any shared governance or maintenance responsibilities with the community

4.3.44 The benefit-sharing plan must be subject to the FPIC process for relevant IPLCs before finalisation. In particular, this means that:

- 4.3.44.1 IPLCs must be provided with sufficient time and resources to review and understand the plan.
- 4.3.44.2 The plan must be shared in a transparent, culturally appropriate, and accessible manner, considering local languages, literacy levels, and customary decision-making processes.
- 4.3.44.3 Approval must be obtained through documented, community-led consultations, ensuring inclusive participation of all relevant community members, including marginalised groups.
- 4.3.44.4 IPLCs must have the opportunity to propose modifications before the plan is finalised.

4.3.45 The benefit-sharing plan must be integrated within the [Project Design Document](#).

## Benefit-Sharing Reporting

4.3.46 **Monitoring.** Developers must report annually to Equitable Earth on their expenses specifically related to benefit-sharing.

- 4.3.46.1 The project budget will facilitate the benefit-sharing reporting by clearly identifying all expenses related to community benefits.
- 4.3.46.2 All community benefits identified must be reported on, publicly accessible, and disclosed in the Annual Report.

4.3.47 **Underperformance.** Developers must justify to Equitable Earth why planned benefits are not distributed as intended, if applicable.

- 4.3.47.1 In such cases, developers must submit a written explanation to Equitable Earth detailing the cause of underperformance within 60 days of the reporting deadline, as well as the associated Corrective Action Plan (CAP). The CAP must include:



- 1) Root cause analysis of why benefits were not delivered.
- 2) A revised timeline for benefit distribution.
- 3) Specific corrective actions, including financial reallocations if necessary.

4.3.47.2 Evidence of consultation with affected communities on proposed adjustments.

4.3.48 **Grievances.** Stakeholders should use the Equitable Earth Grievance Mechanism to report any concerns, grievances, or suggestions related to benefit sharing. Refer to the [\*Equitable Earth Grievance Mechanism\*](#) section of the [Programme Manual](#) for more details.

## 5 Ecological Recovery Pillar

This section sets out requirements specific to the Ecological Recovery Pillar. Additional requirements related to ecological recovery can be found at the methodology level.

### 5.1 Ecological Recovery Benefits And Safeguards

#### General Requirements

- 5.1.1 Projects must not harm ecosystems and must deliver net positive ecological recovery benefits.
- 5.1.2 Projects must be designed and implemented to meet the requirements set out in this section. Developers must demonstrate conformance with the requirements in the [Project Design Document](#) for assessment by Equitable Earth and validation by a VVB.
- 5.1.3 Developers must identify whether the project poses any potential risks related to these requirements. Where a potential risk is identified, projects must propose and implement measures to reduce and, as much as possible, mitigate impacts as part of a comprehensive social and environmental risk mitigation



plan. Developers must report on the identification, mitigation, and monitoring of risks in the [Project Design Document](#) and [Annual Report](#).

## **Ecosystem Services**

5.1.4 Projects must protect and restore ecosystem services.

5.1.5 Through the implementation of project activities, developers must strive to:

- 1) Restore provisioning services, such as Non-Timber Forest Products (NTFPs) that IPs & LCs receive from the forests.
- 2) Promote the reproductive viability of restored forest ecosystems, such as the availability of resources for natural pollination, seed dispersal and gene flow within and across taxonomic groups.
- 3) Protect and restore the cultural and recreational values and well-being benefits of the ecosystem in the project area.
- 4) Mitigate the impacts of future extreme weather events.

## **Biodiversity and Conservation**

5.1.6 Projects must demonstrate a net positive impact on terrestrial and marine ecosystem health and biodiversity.

5.1.7 Projects must not convert existing natural forest, grasslands, croplands, wetlands (including peatlands), or High Conservation Value (HCV) habitats.

5.1.8 Projects must not alter, harm, disturb, or damage the available habitat for native or Rare, Endangered, or Threatened (RET) species.

5.1.9 Projects must not introduce any invasive species or allow an invasive species to thrive as part of project activities. The applied methodology may provide further guidance or requirements on the use of species.

## **Connectivity and Buffer Zones**

5.1.10 Projects must alter, harm, disturb, or damage areas needed for habitat connectivity.

5.1.11 Developers must identify and describe human-made barriers to ecological connectivity in the project area. Where feasible, developers must strive to mitigate the impact of such barriers as follows:



- 5.1.11.1 If the barrier is considered ‘linear’ (e.g., roads, fences), projects must strive to advocate for its removal or create biological corridors to connect the restoration sites.
- 5.1.11.2 If the barrier spans large areas (e.g., agricultural fields, urban areas), projects should strive to create one or more biological corridors to connect the restoration sites.
- 5.1.12 Projects should strive to create biological corridors to increase connectivity between ecosystems and contribute to species dispersal, migration, and movement.
- 5.1.13 Where projects border ecosystems undergoing disturbances, developers should create buffer zones around the restoration sites, considering the following:
  - 5.1.13.1 The width of the buffer zone should be sized to enable the ecosystem and restoration objectives.
  - 5.1.13.2 The buffer zone should be as continuous as possible to avoid fragmented buffer patches.

## **Soil**

- 5.1.14 Projects must strive to restore and/or maintain health, including soil fertility, soil biodiversity, nutrient cycling, and preventing soil erosion.
- 5.1.15 Developers must implement measures to prevent soil erosion and reduce soil erosion on slopes. Measures may include hedge and tree rows, natural terracing, infiltration strips, or permanent ground cover.
- 5.1.16 Projects must not harm soil quality and must prevent further ecosystem degradation. This includes avoiding and minimising adverse effects on organic content, water retention capacity, and productivity of the soil.

## **Water**

- 5.1.17 Developers must optimise water consumption to avoid excessive use and prevent water stress associated with project activities.
- 5.1.18 Where applicable and feasible, projects must:
  - 5.1.18.1 Protect and restore freshwater sources within and around the project area.



- 5.1.18.2 Maintain the natural purification and filtration functions of the ecosystem.
- 5.1.18.3 Enhance and restore the capacity of the ecosystem to regulate water flow, reducing the risk of future flood events by restoring watersheds, floodplains, and water cycles.

## **Waste, Pollution, and Hazardous Substances**

- 5.1.19 Projects must avoid employing techniques for ecological restoration and conservation that may lead to the release of hazardous waste/materials to land, water, or air.
- 5.1.20 Where project activities lead to the release of hazardous material, projects must employ legal and environmentally conscious approaches towards the disposal of hazardous material.
- 5.1.21 Projects must strive to minimise and, where possible, avoid the use of chemical pesticides, fungicides, and insecticides. This can be done through integrated pest management systems and or integrated vector management.
- 5.1.22 Developers must identify and, where applicable, minimise and mitigate any impacts related to pollutant emissions to air, noise, and vibration (e.g., during preparation of land for planting).

# **6 Carbon Pillar**

This section sets out requirements specific to the Carbon Pillar. Additional requirements related to carbon can be found at the methodology level.

## **6.1 Baseline Scenario**

- 6.1.1 Projects must establish a baseline scenario that represents what would occur without the intervention of the project. Existing government policies and legal requirements that lower GHG emissions must be considered when determining the baseline scenario and baseline emissions.
- 6.1.2 Projects must determine the baseline scenario following the applied methodology.





- 6.1.3 Equitable Earth estimates baseline emissions following the applied methodology.

## 6.2 Additionality

- 6.2.1 Projects must demonstrate that the net GHG removals to be generated would not have been possible without the revenue from sales of VRUs.
- 6.2.2 Projects must demonstrate additionality in line with the requirements and procedures set out in the latest version of the applied methodology.

## 6.3 Quantification of Net GHG Removals

- 6.3.1 The net GHG removals from project activities must be robustly quantified, based on conservative approaches and scientific methods.
- 6.3.2 **Dynamic Baseline:** The project baseline is calculated at the design phase and re-evaluated throughout the crediting period before each verification. This process is designated as a dynamic baseline.

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💡 Each methodology provides further guidance on determining parameters and equations for conducting the dynamic baseline process.

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- 6.3.3 Equitable Earth quantifies and provides an ex-ante estimation of net GHG removals on the basis of selected and applied methodology. The estimation must include at least the following:
- 1) Determination of project boundary, including selection of relevant GHG sources, sinks and reservoirs
  - 2) GHG emissions, GHG stock changes, GHG removals for baseline, project and leakage emissions
  - 3) Total net GHG removals for the crediting period
  - 4) Uncertainty
  - 5) Annual average of net GHG removals



- 6.3.4 Equitable Earth quantifies the net GHG removals of the project before each verification throughout the crediting period.
- 6.3.5 Carbon parameters established in the applied methodology must be monitored, and must include a GHG information system to obtain, record, and analyse GHG data, quantification methods, and quality management systems.

## Leakage

- 6.3.6 All projects must assess the risk of leakage and apply appropriate mitigation, monitoring, and quantification measures, as set out in the applied methodology.
- 6.3.7 Equitable Earth methodologies include specific criteria requiring projects to:
  - 1) Identify potential sources of leakage relevant to the intervention type
  - 2) Implement strategies to reduce the displacement of emissions wherever feasible
  - 3) Monitor and report on leakage throughout the crediting period
  - 4) Quantify and deduct any significant leakage emissions from project GHG removals
- 6.3.8 Positive leakage (i.e., emission reductions occurring outside the project area as a result of the project) is not included in net removal calculations as a measure of conservativeness.

## Permanence

- 6.3.9 The GHG removals from project activities must be permanent. Where there are risks associated with the reversal of achieved GHG removals, projects must assess the associated GHG reversal risks, employ mitigation measures and compensate for reversals during the crediting period.
- 6.3.10 Projects must demonstrate permanence following the requirements of the applied methodology.
  - 6.3.10.1 Reversal risks must be assessed and mitigated following the requirements laid out in the *Risk Management* section.



- 6.3.10.2 Loss events must be monitored, reported, quantified, and compensated. More details regarding the procedures related to these requirements can be found at the methodology level.
- 6.3.11 Projects must assess risk, including non-permanence risk, in line with the requirements established in the [Risk Management](#) section of both the [Programme Manual](#) and the [Equitable Earth Standard](#).
- 6.3.12 Projects must apply methodology-specific safeguards to mitigate the GHG reversal risks. The safeguards must be appropriately and adequately designed and implemented for the ecosystem and the project area.
- 6.3.13 Equitable Earth monitors loss events using remote sensing throughout the project lifetime and for 100 years after the end of the project lifetime.
  - 6.3.13.1 Equitable Earth quantifies the impact of loss events before each verification. After quantification, Equitable Earth will deduct the impact of loss events from project GHG removals in that verification period. If the loss event(s) led to net GHG loss, this will be qualified as a reversal.
- 6.3.14 If reversals occur during the crediting period, VRUs must be compensated through the buffer pool mechanism. Refer to the [Compensation of Reversals](#) section in the [Programme Manual](#) for more details.

## **Buffer Pool Contributions & Compensation of Reversals**

- 6.3.15 Equitable Earth manages a common buffer pool to mitigate non-permanence risk and to compensate for any potential loss of carbon stock from a registered project.
- 6.3.16 All projects must allocate 20% of verified GHG removals into the pooled buffer account at the time of VRU issuance.
- 6.3.17 VRUs held in the buffer pool must not be traded or sold. Refer to Section [Buffer Pool](#) of the [Programme Manual](#) for more details on procedures for depositing buffer credits, and section [Compensation of Reversal](#) of the [Programme Manual](#) for the reversal procedures.



## 7 Sustainable Development Goals

- 7.1.1 Projects must demonstrate a positive impact on at least three [United Nations Sustainable Development Goals](#) (SDGs), noting that:
  - 7.1.1.1 Contribution to SDG 13 (Climate Action) is demonstrated by net GHG removals achieved by the project.
  - 7.1.1.2 Contribution to SDG 15 (Life on Land) is demonstrated through project design and implementation following the Ecological Recovery principles and methods outlined in the latest version of the applied methodology.
  - 7.1.1.3 Contribution to at least one relevant socially oriented SDG (such as SDG 1, SDG 2, SDG 3, SDG 4, SDG 5, and SDG 10, among others) is demonstrated by project design and implementation following the Livelihood principles and methods outlined in the latest version of the Standard.
- 7.1.2 Developers must report on SDG contributions and demonstrate how SDG contributions align with the host country's SDG objectives, where relevant, by:
  - 7.1.2.1 Selecting and populating appropriate targets and indicators
  - 7.1.2.2 Describing alignment with the host country's objectives, with the relevant national policies, strategies, or official reports cited as references
  - 7.1.2.3 Reporting on SDG contribution information
  - 7.1.2.4 Monitoring indicators using one or more of the standardised methods set out by Equitable Earth
  - 7.1.2.5 Reporting annual progress in the [Annual Report](#)
  - 7.1.2.6 Reporting ongoing monitoring results for assessment by Equitable Earth and periodic verification by a VVB
- 7.1.3 Refer to the [\*Monitoring, Reporting, & Verification Requirements\*](#) for more details on reporting and monitoring requirements on SDG contributions.



## 8 Monitoring, Reporting, and Verification (MRV) Requirements

### 8.1 Monitoring

#### Monitoring Applicable to Equitable Earth

8.1.1 Equitable Earth monitors the following information for each carbon parameter:

- 1) A description
- 2) The unit used to monitor their progress
- 3) The equations that use the parameter in the applied methodology
- 4) The source of data
- 5) Where applicable, the monitoring procedure and frequency
- 6) Where applicable, the quality assurance and quality control procedures

8.1.2 Equitable Earth monitors project areas and their respective leakage belts using remote sensing and satellite imagery. Projects are monitored over a 100-year period from the end of the project lifetime to track forest cover change and to detect loss events.

8.1.3 Equitable Earth uses the Global Forest Watch (GFW) integrated deforestation alerts to provide continuous monitoring of such events. This system automatically generates alerts whenever land cover changes are detected. In the event of any reversals, refer to the [Compensation of Reversals](#) section in the [Programme Manual](#) for more details.

#### Monitoring Applicable to Projects

8.1.4 For each monitored indicator, developers must provide:

- 1) A detailed description of the indicator
- 2) The unit used to monitor its progress



- 3) The methods that will be used to collect the information. This must include individuals responsible for monitoring.

8.1.5 All indicators must be adequately and appropriately compiled in the Monitoring Plan in the [Project Design Document](#), and reported on annually in the [Annual Report](#).

## 8.2 Reporting

### Reporting Applicable to Equitable Earth

8.2.1 Before each verification, Equitable Earth compiles a GHG Monitoring Report that consolidates the net GHG removals achieved during the previous verification period. The GHG Monitoring Report must contain the following information:

- 1) Project location
- 2) Net GHG removals resulting from the monitoring of relevant carbon parameters, along with detailed calculations for the period covered
- 3) Carbon parameters monitored and their corresponding Quality Assurance and Quality Control criteria

8.2.2 The [GHG Monitoring Report](#) must be included as an appendix to the [Annual Report](#). For projects undergoing validation and verification concurrently, the [GHG Monitoring Report](#) will be provided by Equitable Earth as a separate report.

8.2.3 Developers are required to report on loss events throughout the Project lifetime and provide:

- 1) The description and date of the loss event
- 2) A shapefile delimiting the total area and location of the loss event
- 3) The nature of the loss event - avoidable or unavoidable, and documentation to back up such a claim
- 4) The impacts on project activities



## Reporting Applicable to Projects

8.2.4 Projects must submit an [Annual Report](#) to Equitable Earth throughout the project lifetime. It must consolidate the results of all indicators monitored by the project over the previous 12 months to Equitable Earth annually, throughout the project lifetime.

8.2.5 Developers must report on:

- 1) The project implementation status, including how the FPIC process was followed, where applicable
- 2) Project deviations
- 3) Realised expenses, including any expenses related to benefit-sharing
- 4) Results of the monitoring plan, including the evolution of indicators and a summary of performance and challenges encountered.
- 5) Loss events – following the reporting procedures in the applied methodology
- 6) Adjustments for the subsequent year



## Appendix A: Documentation History

Version	Date	Comment
1.1	05/07/2024	Public release of version 1.1 of the <i>Equitable Earth Programme</i> .
1.1	26/07/2024	Update for minor typographical revisions.
1.1	28/11/2024	<p>Updates to address the accreditation Clarification Request. Main updates include:</p> <p>Section '<i>START DATE &amp; CREDITING PERIOD</i>' (page 11)</p> <ul style="list-style-type: none"><li>• Section is renamed '<i>KEY PROJECT DATES &amp; CREDITING PERIOD</i>'</li><li>• Added subsection 2 to define the concept of registration date.</li></ul> <p>Section '<i>ROBUST QUANTIFICATION</i>' (page 15)</p> <ul style="list-style-type: none"><li>• Added subsection on Dynamic Baseline.</li><li>• Clarified the conservativeness section regarding the alignment with the Aboveground Woody Biomass Product Validation Good Practices Protocol.</li><li>• Added subsection on leakage emissions.</li></ul> <p>Section '<i>SAFEGUARDS</i>' (pages 21-24)</p> <ul style="list-style-type: none"><li>• Modified subsection 1 to clarify social safeguards requirements, specifically regarding FPIC and IPLCs.</li><li>• Modified subsection 2 to clarify the environmental safeguards requirements of the Programme.</li></ul> <p>Section '<i>SUSTAINABLE DEVELOPMENT GOALS</i>'</p> <ul style="list-style-type: none"><li>• Modified section on SDG contribution and selection requirements using the SDG Tool and MRV procedures (page 25).</li></ul> <p>Section '<i>PROJECT DESIGN REVIEW</i>' (page 36-38)</p> <ul style="list-style-type: none"><li>• Clarification on how rights-holders include customary rights-holders.</li></ul> <p>Section '<i>ESTABLISHING DATA FOR MONITORING</i>' (page 39)</p> <ul style="list-style-type: none"><li>• Modified the Project Interventions subsection to include requirements for the selection of SDG indicators and the use of the SDG Contribution Tool.</li></ul> <p>Section '<i>PROGRAMME PROCEDURES</i>' (page 64)</p> <ul style="list-style-type: none"><li>• Added section on active stakeholder feedback</li></ul>
1.1	26/02/2025	<p>Updates to address accreditation Clarification Request. Main updates include:</p> <p>Section '<i>KEY PROJECT DATES AND CREDITING PERIOD</i>' (page 11)</p> <ul style="list-style-type: none"><li>• Modified the definition of project registration date to align with Equitable Earth Registry updates.</li></ul> <p>Section '<i>OWNERSHIP AND CARBON RIGHTS</i>' (page 12)</p> <ul style="list-style-type: none"><li>• Clarified that ownership requirements are applicable to</li></ul>





		<p>customary land tenure held by a party other than the Developer.</p> <p>Section 'CORE CARBON PRINCIPLES - ROBUST QUANTIFICATION' (page 15)</p> <ul style="list-style-type: none"><li>• Added section on baseline scenario.</li></ul> <p>Section 'STAKEHOLDERS PARTICIPATION' (page 22)</p> <ul style="list-style-type: none"><li>• Clarified language related to ongoing stakeholder consultation.</li></ul> <p>Section 'SUSTAINABLE DEVELOPMENT GOALS' (page 28)</p> <ul style="list-style-type: none"><li>• Clarified SDG contribution reporting requirements</li></ul>
1.1	27/03/2025	<p>Updates to address accreditation Clarification Request. Main updates include:</p> <p>Section 'GOVERNANCE &amp; SAFEGUARDS' (page 75)</p> <ul style="list-style-type: none"><li>• Modified the organisational chart to include the Governing Board as Equitable Earth's highest governing authority</li></ul>
1.2	01/08/2025	<p>Public release of version 1.2 of the Equitable Earth Programme. The complete list of revisions and updates to the documentation is available at the following <a href="#">link</a>.</p>



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