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Contact:
Equitable Earth
info@eq-earth.com

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, project design requirements, and requirements for monitoring, reporting, and verification. These requirements apply to all projects and must be followed in conjunction with the Programme Manual and 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:

- Grievance Mechanism Requirements and Procedures
- 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 and/or conservation 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 greenhouse gas (GHG) reduction or removal capacity.

1.3 Effective Dates

1.3.1 This version of the Standard becomes applicable on November 13, 2025. All developers submitting a Feasibility Study Report on or after this date must conform to this version.

1.3.2 Developers that submitted a Feasibility Study Report for their project 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

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

2.1 Principles

Three-Pillar Approach

2.1.1 Equitable Earth certifies projects that are designed to generate additional benefits in:

1) **Ecological condition:** Projects must conserve and/or restore ecosystems toward a condition that reflects native species composition and ecological integrity, ensuring the recovery and/or maintenance of biodiversity, ecosystem structure, and ecosystem functions.

2) **Carbon:** Projects must conserve and/or restore natural carbon sinks to help limit the rise in global temperature, in line with the Paris Agreement.

3) **Livelihoods:** Projects must be co-designed with any core project stakeholders[1] and must foster opportunities for improved livelihoods for core and direct project stakeholders, including Indigenous Peoples (IPs) and Local Communities (LCs).

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.

[1] Refer to the Terms & Definitions for more information about core, direct, indirect, and other stakeholders.

2) **Completeness:** Equitable Earth includes all GHG emissions and GHG reductions or 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 Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR 6)[2] and uses a 100-year horizon.

Table 1. GWP Values

GHG sources	GWP-100
Carbon dioxide: **CO_2**	1
Methane (fossil): **CH_4**	29,8
Methane (non-fossil): **CH_4**	27
Nitrous oxide: **N_2O**	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.

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. In

[2] 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.

estimating overall uncertainty, all material causes of uncertainty are considered, including the baseline scenario, parameters, equations, and measurements.

2.1.3 Equitable Earth selects an external Above-Ground Biomass (AGB) provider[3] and conducts independent checks to ensure that AGB data delivered by the provider conforms to the Aboveground Woody Biomass Product Validation Good Practices Protocol:[4]

1) **High-quality reference data:** Equitable Earth verifies that the AGB provider integrates field campaigns with individual tree measurements and airborne Light Detection And Ranging (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 guidelines[5] or the Committee on Earth Observation Satellites (CEOS)[6] good practices protocol.

5) **Field measurement recommendations:** Equitable Earth assesses whether the AGB provider follows field measurement recommendations from the CEOS, 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 whether the AGB provider uses LiDAR data, whether airborne, UAV-borne, or spaceborne,

[3] Refer to the AGB Benchmark for more details on selection of the AGB provider.
[4] 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.
[5] Intergovernmental Panel on Climate Change (IPCC). (2000). Good practice guidance for land use, land-use change and forestry: Chapter 5 – Cross-cutting issues. Available at: URL (Accessed 24/10/2025).
[6] Duncanson, L. et al. (2021). *Aboveground woody biomass product validation good practices protocol* (Version 1.0). CEOS Working Group on Calibration and Validation. Available at: URL (Accessed 24/10/2025).

which meets the CEOS's recommendations for LiDAR sensor specifications, spatial and temporal matching, and coverage of field plots and surrounding areas.

7) **Usage of satellite data:** Equitable Earth assesses whether 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 an independent validation of AGBD data using high-quality reference datasets from recognised providers.[7] 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_2e using standardised formulas and methods.

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

2.2 Conformance to 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 to the requirements and procedures established in this document. Developers must demonstrate conformance to the requirements in the Project Design Document for assessment by Equitable Earth and validation by a Validation and Verification Body (VVB).

[7] These may include, but are not limited to, datasets from Sylvera or equivalent organisations.

2.2.3 Projects must apply the latest version of the Equitable Earth Standard, in line with the effective dates in this document.

2.2.4 Registered projects may update to the latest version of the Standard at verification.

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 Developers must select the latest version of the applicable methodology approved by Equitable Earth and its associated modules, protocols and procedures, and demonstrate conformance to its requirements, including those related to:

1) Eligibility criteria

2) Ecological condition 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 reductions and removals, including:

      i) Determination of the baseline scenario and baseline emissions

      ii) Determination of project GHG reductions and 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 reductions and removals, and project interventions

2.3.2 Developers must conduct a baseline assessment for each pillar in line with the requirements in this document and 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 reductions and 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 GHG reductions or removals that are solely registered with Equitable Earth. If a project has previously been registered with another carbon crediting programme, proof of withdrawal or de-registration must be provided, in line with the requirements in the *Transferring from Another Carbon Crediting Programme* section below.

2.4.2 **Unique project areas:** All project areas must have distinct, non-overlapping geographical boundaries. Developers may only initiate activities that are not located in project areas of existing projects.

2.4.2.1 Project areas that are or have been registered as part of a project under other carbon crediting programmes are only eligible for Equitable Earth certification if that project is withdrawn and no longer active with the other programme. See Section 2.4.12(5) for more details.

Double Issuance

2.4.3 **Unique issuance:** Only one Equitable Carbon Unit (ECU) is issued for each one tCO_2e of net GHG reduction or removal achieved.

2.4.3.1 Equitable Earth must issue ECUs only for achieved net GHG reductions or removals that are not already credited under 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 and tracking of the issuance, transfer, retirement, and cancellation of ECUs
2) Details about the beneficiary and the calendar year (i.e., vintage)
3) Impossibility to transfer, retire, or cancel already retired ECUs
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 Nationally Determined Contributions (NDCs), or other purposes, developers must follow the procedure described in the Avoiding Double Claiming Procedure.

Transferring from Another Carbon Crediting Programme

2.4.7 Projects under development or registered with another carbon crediting programme may transfer to the Equitable Earth Programme.

2.4.8 Projects seeking to transfer must be eligible according to the current scope of the Equitable Earth Standard, as outlined under the *Scope* section, and be eligible under an existing Equitable Earth methodology.

2.4.9 Projects seeking to transfer must apply and demonstrate conformance to the requirements in the latest versions of the Equitable Earth Standard and applied methodology.

2.4.9.1 Equitable Earth acknowledges that activities conducted in line with the previous carbon crediting programme may not be in conformance to Equitable Earth requirements. In such cases, developers must request deviations following the procedures in the Programme Manual, describe in the Project Design Document how they will bring their projects into conformance to Equitable Earth requirements, and provide evidence of any steps that have been or will be taken to achieve this.

2.4.10 Projects that were seeking registration with or were registered under other carbon crediting programmes must provide proof that the project has been withdrawn from the other programme before being eligible to register with the Equitable Earth Programme. Additional information and examples of proof can be found in Section 5.4.4 of the Programme Manual.

2.4.11 Projects rejected by another carbon crediting programme may be eligible to transfer to the Equitable Earth Programme. Such projects must provide the following evidence to be assessed by Equitable Earth:

1) Proof of rejection (e.g., official communication from the administrator of the other carbon crediting programme, 'rejected' status on the other registry)

2) Official evidence detailing the reasons for rejection

3) Proof that the reasons for rejection are not relevant to any Equitable Earth requirements and/or that the project is or will be in conformance to Equitable Earth Standard and methodology requirements.

2.4.12 The following applies to all projects transferring to Equitable Earth:

1) The project start date must meet the requirement in Section 3.4.1.

2) The project must have been submitted to the other carbon crediting programme within three years of the project start date, in line with the requirement in Section 3.4.3.

3) The total duration of the crediting period must not exceed the maximum crediting period allowed under Equitable Earth (i.e., projects transferring

cannot credit under Equitable Earth beyond the end of the crediting period under the other programme).

4) Monitoring periods must be contiguous (i.e., the first monitoring period under Equitable Earth starts the day after the last day of the monitoring period under the other programme).

5) The project area must remain the same as the project area under the other carbon crediting programme. Equitable Earth may require or allow changes to the project area in cases where, for example, the project area overlaps with that of another, but not in cases where, for example, the transferring project is seeking to remove areas from the project area that have observed losses. Once registered, developers may expand projects following the project expansion procedures. Refer to the *Project Expansion* section of the Programme Manual for more details.

2.4.13 Projects seeking to transfer must undergo the full certification process with Equitable Earth. Equitable Earth may request documentation, including but not limited to validation and/or verification reports, deviations, rejection letters, and details of any ongoing or unresolved grievances.

2.4.14 Conversion of credits issued under another carbon crediting programme to ECUs is not permitted under this version of the Standard.

2.4.15 If allowed by the other carbon crediting programme, developers may maintain account(s) on the other carbon crediting programme's registry to transact credits from the transferring project from monitoring periods verified before withdrawal.

2.4.16 Any credits deposited in the pooled buffer account of the other carbon crediting programme must be handled in line with the other programme's rules and procedures.

2.4.16.1 If the other carbon crediting programme does not require cancellation of credits deposited in the pooled buffer account, the project must request cancellation before registering with Equitable Earth.

2.4.16.2 If the other carbon crediting programme does not allow credits deposited in the pooled buffer account to be cancelled upon withdrawal, a case-by-case treatment may be applied by Equitable Earth.

2.4.17 Unreported losses or overcrediting that have not been accounted for and detected by Equitable Earth under the previous programme will be handled on a case-by-case basis.

2.4.18 Once transferred, projects must follow the requirements regarding buffer contributions, losses, and reversals for the proportion of credits issued under the Equitable Earth Programme. Refer to the *Buffer Pool Contributions & Compensation of Reversals* section of the Standard and the *Buffer Pool* and *Compensation of Reversals* sections in the Programme Manual for more details.

2.4.19 Equitable Earth reserves the right not to accept projects seeking to transfer from another carbon crediting programme.

3 Project Design Requirements

3.1 Compliance

3.1.1 Developers must demonstrate that their project complies with relevant local, regional, and national laws, regulations, and policies, and applicable universal agreements or international conventions. This includes requirements and obligations related to safeguarding the rights of IPs and LCs.

3.2 Project Governance and Management

3.2.1 Developers must maintain sufficient administrative capacity to manage all technical and administrative needs necessary to implement the project in line with Equitable Earth requirements. Evidence of administrative capacity, such as organisational charts, documented procedures, and records of financial and operational management, must be saved in order to be provided to Equitable Earth for assessment.

3.2.2 Developers must demonstrate expertise on the project team covering, at a minimum, the following functional areas:

1) On-site project coordination and management
2) Finance and administration
3) Monitoring for socio-economic, ecological, and biodiversity indicators
4) Community engagement and free, prior and informed consent (FPIC) implementation, when applicable
5) Health, safety, environment, and community (HSEC) workplace conduct

These functions may be fulfilled by in-house personnel, through partnerships, consortia, shared services, or retained specialists, provided that responsibilities are clearly defined and documented. A single person or entity may fulfil more than one function, provided that all responsibilities are clearly defined and documented.

3.2.3 Developers must demonstrate that the structure and level of specialisation are proportionate to and appropriate for the project's size, complexity, and stage of

implementation. Smaller or IP- and/or LC-led projects may satisfy these requirements through partnerships or phased arrangements, ensuring functional coverage without undue administrative burden.

3.2.4 Developers must provide project team members with the training, guidance, and resources necessary to engage with IPs and LCs, when applicable.

3.2.5 Developers must respect and abide by any local and customary decision-making systems, local committees, and other IP- and/or LC-selected representatives that meaningfully, effectively, and inclusively represent IPs, LCs, and other project stakeholder groups.

3.2.6 Developers must have documented policies and procedures in place to minimise the risk of discrimination, sexual harassment, human rights violations, and to prohibit the use of forced labour, child labour, or victims of human trafficking. These policies and procedures must include clear reporting and whistleblower mechanisms, as well as transparent communication channels, so all personnel, contractors, and project stakeholders know how to report concerns or incidents safely and confidentially.

3.2.6.1 Developers must include the policies in employee codes of conduct and share them with contractors before contract signing.

3.2.7 Developers should integrate or delegate management responsibilities to local personnel or IP and LC governance bodies wherever feasible, in a manner that respects customary governance systems, local leadership structures, and cultural norms.

3.2.8 Developers should favour employing or contracting IPs and LCs identified as project stakeholders, where applicable, particularly when the required experience, expertise, and skills are available or can be developed through capacity-building and training programmes.

3.2.9 Where direct employment is limited by context, developers should support alternative mechanisms for engagement (e.g., advisory committees, workshops or community liaison roles) to facilitate the collection of their feedback and input.

3.3 Geography and Project Boundaries

Project Location and Boundaries

3.3.1 Equitable Earth projects may be developed anywhere across the globe. A methodology may limit the geography of eligible projects.

3.3.2 Developers must clearly define and document the geographic boundaries and spatial extent of their project by supplying geospatial file(s) (in GeoJSON or KML file formats with geodetic polygons) that precisely denote both the project area and the project crediting area, considering any exclusion zones.

3.3.2.1 The project crediting area must always be contained within the project area and may be subject to restrictions specified in the applied methodology.

3.3.2.2 Any exclusions must be justified.

3.3.3 Equitable Earth must define the project boundary by identifying all relevant GHG sources, sinks, and reservoirs included in the project area and/or crediting area in line with the applied methodology. Any exclusions must be adequately justified.

3.3.4 Developers must identify any communal areas and/or areas with customary ownership inside the project area.

3.3.5 Developers must identify and map any ongoing or unresolved land ownership disputes in the project area.

3.3.6 Developers must engage with all core project stakeholders as part of participatory mapping requirements. Developers must obtain confirmation of the final zonation from any IPs and LCs identified as core project stakeholders, where applicable, ensuring that project activities do not interfere with their customary practices or rights.

3.3.7 If the project area spans multiple ecosystems and/or biomes, developers must indicate different groups as part of the zonation.

3.3.8 Where proposed interventions span across boundaries of more than one legal jurisdiction, developers must design and implement project activities in line with all applicable regulations. Where this is not feasible, developers must submit separate projects for each jurisdiction.

3.4 Key Project Dates and Crediting Period

3.4.1 The project start date corresponds to the date on which project activities that will result in GHG reductions or removals begin.[8]

3.4.2 The project registration date corresponds to the publication date of the Project Design Document on the Equitable Earth Registry, following its validation by a VVB.

3.4.3 Developers must submit projects to Equitable Earth within 3 years of the project start date.

Crediting Period

3.4.4 The project crediting period includes the time during which the project implements and monitors activities and is eligible to issue ECUs. It also covers the period during which any reversals must be compensated.

3.4.5 The initial project crediting period is 40 years, beginning on the project start date.

3.4.6 The initial crediting period cannot be extended, but may be renewed in 20-year periods, not to exceed 100 years in total from the project start date. Refer to the *Renewal of Crediting Period* section of the Programme Manual for more details on crediting period renewal procedures.

3.5 Ownership and Carbon Rights

3.5.1 Developers must demonstrate their legal right(s) to operate the planned project activities in the designated project area and benefit from the resulting ECUs.

3.5.2 Developers must demonstrate land tenure and ownership of carbon rights for the project crediting area for the entire crediting period through the following options:

3.5.2.1 When land tenure is held directly by the developer, they must submit a valid property title, alongside evidence that carbon rights are attached to the land. If carbon rights are not tied to the land under the project's

[8] Examples include but are not limited to site preparation, planting seedlings, signing an FPIC agreement, or the official designation of a protected area.

jurisdiction, developers must provide evidence for indisputable ownership of carbon rights.

3.5.2.2 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).

If the rightsholder(s) are designated as IPs or LCs, the agreement must be made in line with FPIC requirements and procedures set out in the *Free, Prior, and Informed Consent (FPIC)* section.

3.5.2.3 If carbon rights are not intrinsically attached to the land tenure, two different binding and enforceable agreements must be signed with the rightsholder(s).

3.5.3 Developers must demonstrate the absence of disputes over land tenure.

3.6 Pre-Submission Activities

3.6.1 Pre-submission activities must meet the eligibility criteria and requirements set out in this document and the applied methodology.

3.6.2 Developers may report on pre-submission activities during the feasibility or design phase to demonstrate evidence of conformance to requirements.

3.6.3 Developers must report on pre-submission activities in the first Monitoring Report, in line with the requirements set out in the *Reporting* section and the *Certification Procedures* section in the Programme Manual.

3.6.4 Developers 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.

3.7 Risk Management

3.7.1 Equitable Earth conducts a risk assessment and analyses all project risks in the following categories:

1) **Delivery Risk:** All risks that threaten the capacity of developers to deliver the project.
2) **Reversal Risk:** All risks that pose a reversal threat.
3) **Equitable Earth Requirements Risk:** All risks that threaten project conformance to an Equitable Earth requirement.

3.7.2 Equitable Earth pre-identifies a set of risks. Developers may include additional project-specific risks. When identifying new risks, developers should consider:

1) Tangible and intangible sources of risk
2) Vulnerabilities that increase exposure to risk and capabilities that enhance resilience
3) Changes in the external and internal context
4) Limitations of knowledge and reliability of information
5) Time-related factors
6) Potential biases, assumptions, and beliefs of those involved

3.7.3 Risks that are specific to a methodology must be explicitly labelled as such.

3.7.4 Developers must:

1) Review the risks identified by Equitable Earth
2) Implement mitigation measures and/or monitoring protocols for risks, where applicable
3) Report annually on all mitigation and monitoring measures

Refer to the *Risk Assessment* section in the Programme Manual for more details.

3.8 Financing and Project Budget

3.8.1 Developers must submit a project budget to Equitable Earth and the VVB for review and assessment. The budget must include:

1) Projected expenses for the period leading up to the next adaptive management

2) All sources of project financing, including revenues from the sales of estimated or verified ECUs and any additional sources of financing, if applicable

3.8.2 If developers secure part of the funding through sources other than the sale of ECUs, such sources must be included in the additionality demonstration and proven insufficient to cover project costs.

3.8.3 Equitable Earth publishes a simplified version of the project budget on the Equitable Earth Registry, which must include:

1) Percentage allocations by expenditure category

2) A breakdown of estimated or verified ECU revenues and other funding sources, as percentages

3) All expenditures and disbursements related to benefit-sharing. Refer to the ***Benefit Sharing*** section for more details

3.8.4 Developers must make sensitive information available to Equitable Earth and the VVB for review. Sensitive information will not be made public. Sensitive information includes, but is not limited to:

1) Specific line-item costs (e.g., salaries, contractor fees)

2) Details of donor or investor contracts, payment schedules, and financial terms

3) Any commercially confidential information

3.8.5 Equitable Earth provides standard expenditure categories for reporting. Developers may adjust or expand these categories to reflect project-specific conditions.

3.8.6 Developers must report on realised project expenses through:

1) A summarised version of the budget, included in the Annual Report
2) A detailed, confidential budget submitted to Equitable Earth and the VVB at each verification for assessment

4 Theory of Change

4.1 General Requirements

4.1.1 Developers must utilise a theory of change approach to design project objectives and outcomes, identify and select project interventions, indicators, and metrics, and monitor and evaluate progress in meeting the defined objectives.

4.1.2 Developers must co-design the theory of change model, including the project's objectives, outcomes, interventions, and targets, with all core project stakeholders and with input from direct stakeholders, following FPIC where applicable. These inputs should ideally be gathered in a workshop setting.

4.1.3 Developers must revise the theory of change model in the adaptive management process to reflect any updates to the intervention plan or changes in project conditions.

Baseline Scenario and Assessments

4.1.4 Developers must conduct pillar-specific baseline assessments to establish and describe the baseline conditions before implementation of project activities. Refer to the requirements in each pillar and the applied methodology for more details.

4.1.5 Developers must establish a baseline scenario that represents what would occur without the intervention of the project, as outlined in the *Carbon Pillar* section.

4.1.6 Developers must use the established baseline scenario and baseline assessments to inform assumptions in the project's theory of change.

4.1.7 Developers and core and direct project stakeholders must jointly establish the baseline scenario and conduct the livelihoods and ecological condition baseline assessments.

Objectives and Outcomes

4.1.8 Developers must define long-term (40+ years) objectives that the project aims to achieve.

4.1.9 Developers must define short-term (5-10 years) targets and medium-term (10-40 years) outcomes that reflect the enabling conditions required to meet the defined long-term objectives.

4.1.10 Developers must state and justify the assumptions guiding the selection of targets, objectives, and outcomes.

Intervention Plan

4.1.11 Developers must define project-level interventions that will be designed and implemented to achieve the targets, objectives, and outcomes for the livelihoods, ecological condition, and carbon pillars.

4.1.12 Interventions must be detailed in the intervention plan and must include the following elements:

1) **Summary:** an overview of the intervention plan, including the main objectives, interventions, key impacts, and expected outcomes.

2) **Objectives:** a clear identification of the key objectives and the Sustainable Development Goals (SDGs) they contribute to, enabling outcomes and time-bound targets the project aims to achieve.

3) **Interventions:** specific actions designed to meet the project objectives. Each intervention should follow SMART criteria (specific, measurable, achievable, relevant, and time-bound). Each intervention must be justified in its selection and paired with expected outcomes.

4) **Monitoring:** Each intervention must be accompanied by, with justification, an indicator or metric with a specified monitoring approach and frequency to track progress. See the *Monitoring, Reporting, and Verification (MRV) Requirements* section for more details.

4.1.13 The interventions must be informed by the theory of change model, the identified baseline scenario, baseline assessments, field assessments, and available science.

4.1.14 Developers must outline a causal pathway to state and justify how the selected interventions are expected to lead to the achievement of defined targets, objectives, and outcomes in the theory of change model.

4.1.15 Developers must describe:

1) The scale of the intervention(s), including the size of the intervention area and the frequency of intervention, with justification. For example, an intervention area for an ecological condition intervention may be limited to only one of the biomes present in the project area, or a livelihoods intervention may be implemented in two of four villages within the project area.

2) A clear delimitation of the areas in which the intervention(s) will be carried out.

Evaluation

4.1.16 Developers must evaluate project performance in carrying out the intended interventions and achievement of short- and medium-term targets and outcomes, and assign three levels of performance:

1) For interventions:

   a) **Green:** The intervention was implemented as planned

   b) **Amber:** The intervention was mostly carried out as planned, with some changes

   c) **Red**: The intervention was not carried out as intended

2) For targets and outcomes:

   a) **Green:** The target/outcome was achieved

   b) **Amber:** The target/outcome was mostly achieved

   c) **Red**: The target/outcome was not achieved

4.1.17 For interventions evaluated as amber or red, developers must justify why they were not implemented as planned.

4.1.18 For targets evaluated as amber or red, developers must justify why the related interventions did not achieve the expected outcomes.

4.1.19 Developers must report on project performance in the Monitoring Report.

4.1.20 Developers must identify, document, and monitor positive and negative outcomes and any spillover effects of project interventions (e.g., formalisation of land tenure leading to the removal of access to common lands for subsistence or causing gender-related conflict).

4.1.21 At adaptive management, developers must review and update the theory of change model and intervention plan to reflect:

1) Any material events that affect project interventions, outputs, outcomes, and impacts of the project

2) Delivery or non-delivery of interventions

3) Performance against targets and outcomes

4) Developers must report on any changes to the theory of change model or intervention plan in a Monitoring Report.

4.1.22 Project interventions and assumptions underlying the theory of change model should be reviewed based on the evaluation of project performance.

Refer to the *Monitoring, Reporting, and Verification (MRV) Requirements* section for more details.

5 Livelihoods Pillar

This section sets out requirements specific to the Livelihoods Pillar.

5.1 Baseline Assessment

5.1.1 Developers must conduct a participatory livelihoods baseline assessment that assesses the following attributes for core and direct project stakeholder groups:

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 wages:** wealth creation, quality employment, improved skills and knowledge, safety and ethics of employment.

5.1.2 Developers and identified project stakeholder groups may jointly agree on additional attributes to assess as part of the livelihoods baseline. In this case, developers must describe why these categories were added and how they were agreed upon with the affected stakeholder groups, with evidence.

5.2 General Stakeholder Engagement

This section sets out requirements for project stakeholder identification, communication, and participation.

General Requirements

5.2.1 Developers must develop and implement a project-level grievance mechanism. Refer to the Grievance Mechanism Requirements and Procedures for more details.

Stakeholder Identification and Mapping

5.2.2 Developers must identify all project stakeholders. Stakeholders or stakeholder groups may include, but are not limited to:

- Project developer employees
- Indigenous Peoples (IPs)
- Local Communities (LCs)
- Field workers
- Associations or unions
- Non-governmental organisations (NGOs)
- Local, regional, or national government bodies
- Community-based organisations
- Business partners
- Research institutions or universities

5.2.3 Developers must define the role of each identified stakeholder in the project and assess how each may affect or be affected by the project.

5.2.4 Developers must assess whether any identified stakeholder groups, or individuals within each stakeholder group, are considered vulnerable stakeholders.

5.2.5 Developers must, with justification, classify project stakeholders by type. Stakeholder types include:

- Core
- Direct
- Indirect
- Other

5.2.6 Developers must identify representative(s) or key contact persons for each project stakeholder group, respecting local governance systems when IPs and LCs are identified as project stakeholders.

5.2.7 Developers must identify the rights to the project area (e.g., land tenure, carbon rights) that any identified project stakeholders hold, if any.

5.2.8 Developers must strive to identify past and existing social conflicts or unresolved grievances. If conflicts or grievances are identified, developers must assess their potential impact on the project and provide adequate support (e.g., hiring a local mediator) if requested by project stakeholders involved in the conflicts or grievances.

5.2.9 Developers must update, or justify not updating, the stakeholder identification exercise throughout the crediting period at every adaptive management.

Stakeholder Communication and Engagement

5.2.10 Developers must engage project stakeholders in the early stages of project development regarding key aspects of project design and implementation, ensuring they have the opportunity to provide feedback throughout the project lifetime.

5.2.11 Developers must establish technologically, linguistically, and physically accessible and permanent communication channels that allow project stakeholders to request information, ask questions, raise concerns, and provide feedback throughout the project lifetime.

5.2.12 Developers must ensure that stakeholder engagement, including community consultations, where applicable, is regular, ongoing, and transparent, and takes place throughout the project lifetime. Developers must:

1) Document stakeholder engagement activities (e.g., dissemination of information to project stakeholders, records of meeting attendance)

2) Document project stakeholder suggestions related to project design and implementation, including whether and how those suggestions were addressed

5.2.13 Developers must report on stakeholder engagement and, where relevant, on community consultation in the Project Design Document, Annual Reports, and Monitoring Reports. Developers must provide supporting evidence, which may include presentations, meeting minutes, feedback notes, and recordings.

5.2.13.1 Developers must ensure individuals' privacy and anonymity by securing approval before sharing any audiovisual content that will be publicly available in the project documentation, or agree on specific measures to

guarantee privacy and anonymity (e.g., blurring faces, anonymising voices).

5.2.14 Developers must design a stakeholder engagement plan for the engagement with all identified project stakeholders throughout project design and implementation.

5.2.15 The stakeholder engagement plan must include:

1) The project stakeholders or stakeholder groups to be engaged with or consulted

2) An engagement process tailored to each group, following the requirements in the *General Stakeholder Engagement* and *Engagement with IPs and LCs* sections

3) A description of which elements of project design and implementation should be communicated to each group and how they should be communicated, including processes for how information must be shared and how feedback must be received, respecting customary decision-making systems, where applicable

4) A description of the different channels of engagement, tailored to each group

5) The frequency of engagement with each group

5.3 Engagement with IPs and LCs

Any project for which developers have identified IPs and/or LCs must conform to the requirements in this section in addition to those laid out in the *General Stakeholder Engagement* section above. Provisions on whether requirements apply to all IPs and/or LCs or those identified as core, direct, or indirect project stakeholders are detailed at the requirement level.

General Requirements

5.3.1 All requirements mentioning IPs and/or LCs identified as core project stakeholders must be implemented following FPIC processes as set out in the section *Free, Prior and Informed Consent (FPIC)*[9] below.

[9] 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).

5.3.2 Projects must be designed based on the needs and aspirations of IPs and LCs identified as core project stakeholders across social, economic, cultural, and spiritual domains.

Participatory Stakeholder Identification and Mapping

5.3.3 Developers must conduct all participatory stakeholder identification and mapping activities in partnership with IPs and LCs.

5.3.4 Developers must identify the applicable legal frameworks the project must comply with when engaging with any IPs and/or LCs.

5.3.5 Developers must identify the language(s), customs, communication channels/media, and rights to the project area of all identified IPs and LCs.

5.3.6 Developers must identify the governance system(s) and customary mode(s) of decision-making of all identified IPs and LCs (e.g., identify their designated representative(s) and those who are legitimately authorised to represent them in consultations, negotiations, decision-making, and consent-seeking processes, and explain how these representative(s) were selected).

5.3.7 Developers and all IPs and LCs identified as core project stakeholders must engage in participatory mapping to document geographic and demographic information. Specifically, developers must:

5.3.7.1 Document the project area's land and natural resources history and usage.

5.3.7.2 Identify any 'non-negotiables' (e.g., geographic areas that are off-limits).

5.3.7.3 Identify spiritual practices or traditional ethical codes that must be observed and respected.

5.3.7.4 Identify high conservation values (HCVs).

5.3.7.5 Identify the potential existence of mobile communities migrating seasonally across the project area and/or periodically depending on it for their livelihood.

Participatory Stakeholder Communication and Engagement

5.3.8 Developers must facilitate an in-person meeting with IPs and LCs at the earliest possible stage of the project to inform them of the Equitable Earth

Programme, the project planning, the project's purpose, scope, and timeline, and potential environmental and social impacts, whether positive or negative.

5.3.9 Throughout project design and implementation, developers must hold regular in-person meetings with IPs and LCs identified as core project stakeholders to reiterate the stakeholder identification process, gather inputs on the project's design and implementation, and ensure consent is maintained, amongst other elements.

5.3.10 Developers must present formal proposals for all decisions and allow for IPs and LCs to suggest revisions.

5.3.11 Before project activities start, developers and IPs and LCs identified as core project stakeholders must jointly establish a formal agreement that documents consent for the project to begin activities, as defined in the Project Design Document.

5.3.11.1 If project activities started before project submission to Equitable Earth and no FPIC agreement was signed with IPs and LCs, developers must submit evidence that consent was obtained. Consent must have been obtained following the customary governance and decision-making processes for these activities in the period leading up to the project's submission. In this case, a joint formal agreement must still be established and signed before the project's registration date.

5.3.12 The formal agreement must include, but is not limited to:

1) Mutually agreed evidence of consent

2) A summary of project information (including the crediting period, the project area, and project objectives)

3) Details on how elements of the stakeholder engagement plan have been mutually agreed upon. If communication is conducted via community representatives, the plan must detail how the representatives will ensure that they speak for the community as a whole and how results and decisions will be shared with community members.

4) The agreed mechanism(s) to raise grievances

5) The approach for reporting, monitoring, and evaluating project activities

6) Details on the rights and procedures for IPs and LCs to give or withdraw consent

7) Provisions on how this agreement and any other applicable agreements will be monitored and verified

5.3.13 Developers must ensure that verification results are shared through the designated communication channels, allowing IPs and LCs to confirm or contest the findings and request that a different VVB repeat the process if necessary.

Free, Prior, and Informed Consent (FPIC)

5.3.14 Developers must seek, obtain, and maintain FPIC regarding all aspects of the project's design and implementation throughout the crediting period when IPs and LCs are identified as core project stakeholders. Specifically, developers must:

5.3.14.1 Communicate and engage with IPs and LCs in a culturally appropriate form and medium at all times and allow adequate time for discussion, feedback, and consensus building.

5.3.14.2 Demonstrate that the time available and capacity to participate in the negotiations, reach consensus on any decisions, and conduct independent and collective discussions are in line with the IPs' and LCs' identified governance system(s) and decision-making procedure(s).

5.3.14.3 Document all FPIC activities, decisions, and agreements and make them available to all parties involved. Developers must specifically document which elements of any agreement or of the project are accepted and which require adaptation or abandonment when IPs or LCs oppose specific components of a decision. Developers must adjust said elements to reach a mutual agreement among all parties.

5.3.14.4 Engage with IPs and LCs through their recognised governance system(s) and customary decision-making process(es), ensuring that dialogue and decisions respect their collective procedures and outcomes. Engagement must be free from coercion, bias, conditions, bribery, or rewards.

5.3.14.5 Ensure the agreement, supporting documentation, process details, and outcome of the process are publicly available to all IPs and LCs.

5.3.15 IPs and LCs may withhold consent at any stage of project design, implementation, and throughout the crediting period. If this is the case,

developers must cease activities for the areas or activities affected and engage with the relevant IPs and LCs until consent is regained. If IPs and LCs decide to withhold consent permanently, developers must permanently cease activities and formally close engagement with the IPs and LCs.

5.4 Livelihoods Interventions

5.4.1 Developers must prepare a livelihoods intervention plan in line with the requirements in the *Theory of Change* section and the applied methodology.

5.4.2 Developers must monitor indicators and metrics of livelihoods interventions assessed in the baseline assessment and as relevant for tracking performance against project targets and objectives.

5.4.3 Developers must ensure the intervention plan is designed to achieve social additionality[10] for core and direct project stakeholders based on the livelihoods baseline assessment as outlined in the *Baseline Assessment* section.

5.5 Livelihoods Benefits & Safeguards

General Requirements

5.5.1 Projects must not harm project stakeholder livelihoods and must deliver net positive livelihood benefits.

5.5.2 Developers must identify whether the project poses any potential risks related to livelihoods. Where a potential risk is identified, developers must propose and implement measures to reduce and, as much as possible, mitigate impacts. Developers must report on the identification of these risks, the corresponding mitigation measures, and the monitoring of these measures in the Project Design Document, Annual Report, and Monitoring Report.

Human Rights

5.5.3 Developers must respect universal human rights and freedoms for all project stakeholders as defined by the Universal Declaration of Human Rights, the International Covenant on Economic, Social and Cultural Rights, the

[10] Refer to the Terms & Definitions document for more information about social additionality.

International Covenant on Civil and Political Rights, and any other human rights instrument ratified by the project host country.

5.5.4 Developers 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

5.5.5 Developers must protect against and appropriately respond to violence against children, women, and girls present in the project area.

5.5.6 Developers should foster opportunities for women's empowerment (e.g., through increased financial independence and/or access to financial services, training, capacity building, women's self-help groups, organisational capacity).

5.5.7 Where IPs and LCs are identified as project stakeholders, developers must respect any customary and traditional gender-based roles and responsibilities, as defined by the community.

Labour Rights, Livelihoods, and Working Conditions

5.5.8 Developers must ensure equitable treatment of workers by providing equal opportunities and fair and equal pay or compensation for work of equal value. This includes guaranteeing opportunities for professional development regardless of gender, socioeconomic or racial backgrounds, and implementing transparent and non-discriminatory recruitment, hiring, and compensation processes for all positions.

5.5.8.1 Developers must pay equal wages to workers occupying the same position and with the same level of experience. Special attention must be paid to the context of gender equity. Any wage difference for workers occupying the same position must be justified.

5.5.9 Developers must pay all project workers wages that meet or exceed applicable legal requirements under the project's jurisdiction.

5.5.10 Developers must strive to align with the country's living wage to pay project workers. 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.

5.5.11 Developers must not tolerate discrimination of any type, based on religion, caste, community, nationality, sexuality, or gender, among others, in the workplace.

5.5.12 Developers must not engage in or tolerate forced labour, child labour, or human trafficking. Specifically, developers must comply with the ILO Convention on Forced Labour (No. 29), ILO standards on occupational safety and health, and the ILO Declaration on Fundamental Principles and Rights at Work and its Follow-Up.

5.5.13 When possible, developers should foster long-term employment with fixed contracts. When hiring temporary workers, developers must use contracts or other applicable formal agreements.

5.5.14 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) Assessing workers' exposure to physically dangerous working conditions, such as chemicals, wildlife, climate adversity, or unstable terrain

4) Providing access to Personal Protective Equipment (PPE) and other safety equipment to protect against any potentially dangerous working conditions

5.5.15 Developers must protect the rights of contracted workers employed by third parties throughout project design and implementation.

5.5.15.1 Developers must identify the rights and policies that contracted workers are subject to and report any observed violations to the third party or to the appropriate authorities, based on the violation, which may lead to contract termination if the issue is not addressed.

5.5.16 Developers must respond to and protect project employees and contracted workers from aggressions and violence, whether physical, verbal or mental. Special attention must be paid to vulnerable stakeholders.

5.5.17 Developers should enable the development of alternative livelihoods and/or enhance existing ones.

Health and Well-being

5.5.18 Projects must strive to improve the health and well-being conditions of core and direct project stakeholders, where relevant, including but not limited to improving food security, securing access to clean water, and improving sanitation systems.

5.5.19 Projects should reduce vulnerability and promote socio-economic resilience of core and direct project stakeholders, addressing future extreme weather conditions, natural hazards, social conflicts, and economic fluctuations.

5.5.20 Projects should enhance access to quality education and capacity building.

Culture and Heritage

5.5.21 Projects must preserve cultural heritage and traditional knowledge.

5.5.22 Projects must not alter, damage, or destroy cultural, social, or religious sites, including monuments, places of worship, and other sites of significance.

5.5.23 Developers must recognise all land and natural resource users with a legitimate claim, including those holding informal or customary tenure rights.

5.5.24 Where traditional knowledge is utilised, developers must maintain evidence demonstrating that traditional knowledge has been recorded and applied as provided by knowledge holders, with no attempt to adapt it to science-based knowledge.

5.5.24.1 Developers must ensure that any transfer or use of traditional knowledge is formally acknowledged and compensated through a documented benefit-sharing arrangement consistent with applicable jurisdictional legislation and/or community protocols.

Resettlement and Displacement

5.5.25 Projects must prevent the physical and/or economic displacement of any core and direct project stakeholders, and must forbid involuntary resettlement. If displacement or resettlement is an element of project design, developers must:

5.5.25.1 Describe the reasons for the indisputable necessity for displacement or resettlement.

5.5.25.2 Provide evidence that it results from a community-based consensus and that alternatives were considered. Meeting recordings and signed declarations are the only material evidence acceptable. Equitable Earth and/or the VVB may request randomised interviews to assess the veracity of the documentation.

5.5.25.3 Appropriately compensate relevant stakeholders who were or will be physically and/or economically displaced as a result of the project. Compensation must be jointly agreed upon between developers and affected stakeholders, and the entire process must be documented, following FPIC requirements where applicable.

5.5.25.4 Demonstrate adherence to the International Finance Corporation (IFC) Performance Standard 5 on Land Acquisition and Involuntary Resettlement.

5.5.26 Developers must assess whether project activities could encroach on any land beyond the project area or restrict access to resources to any IPs and LCs. Where a risk is identified, developers must implement measures to prevent such impacts.

Benefit Sharing

General Requirements

5.5.27 Developers must establish a benefit-sharing plan, ensuring alignment with any local, regional, or national laws and regulations.

5.5.28 Developers must identify all benefit-sharing arrangements in the benefit-sharing plan.

5.5.29 Developers must engage all relevant project stakeholders in drafting the benefit-sharing plan. This includes but is not limited to:

1) Sharing information on proposed benefit-sharing arrangements
2) Actively soliciting and documenting stakeholder input and feedback
3) Providing a summary report demonstrating how stakeholder views were considered and integrated into the benefit-sharing plan
4) Retaining records of meetings and communications

5.5.30 The benefit-sharing plan must:

1) Align with the intervention plan
2) Be co-designed with any core project stakeholders, where applicable
3) Detail the following elements for each benefit arrangement:
    a) The form of the benefit: monetary or in-kind
    b) The recipients of the benefit: whether on an individual or communal/collective basis
    c) 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

5.5.31 Benefits may include, but are not limited to:

1) Revenue sharing
2) Non-salary compensation for any IP and LC members involved in project activities (e.g., restoration activities, monitoring, nurseries)
3) Investments in local infrastructure (e.g., roads, water access, renewable energy installations)
4) Direct financial contributions or financial mechanisms to relevant project stakeholders, cooperatives, or community-managed funds
5) Capacity-building programs that enhance skills, knowledge, or technical expertise for relevant project stakeholders
6) Support for education and vocational training benefiting relevant project stakeholders
7) Healthcare initiatives that improve the well-being of relevant project stakeholders

5.5.32 The following elements are not considered benefits:

1) Operational and infrastructure costs solely for project use
2) Salaries or fees for project staff, field workers, contractors, or consultants from outside the community

3) Certification costs–including audit, expansion, renewal, and monitoring

4) Bank fees

5) Administrative fees

5.5.33 If an infrastructure investment serves both the project and one or more project stakeholder(s) or stakeholder group(s), developers must submit:

1) A proportionality assessment estimating the percentage of the infrastructure considered as a benefit versus actual project use

2) An agreement outlining any shared governance or maintenance responsibilities with the affected project stakeholder(s)

5.5.34 The design, implementation, and monitoring of the benefit-sharing plan must follow FPIC requirements for relevant IPs and LCs, as described in the *Free, Prior, and Informed Consent (FPIC)* section.

Monitoring and Reporting

5.5.35 **Reporting.** All benefit-sharing arrangements must be reported on to Equitable Earth, publicly accessible, and disclosed in the Annual Report(s) and the Monitoring Report(s).

5.5.36 Developers must identify specific information contained in the benefit-sharing plan that may be considered sensitive information. Refer to the *Financing and Project Budget* for more details.

5.5.36.1 Equitable Earth must ensure that sensitive information related to benefit sharing is not provided in the publicly available version of the Project Design Document.

5.5.37 **Monitoring and Underperformance.** Developers must ensure that benefits are distributed according to the benefit-sharing plan. If benefits are not distributed as intended, developers must detail the cause of underperformance to Equitable Earth in the corresponding Annual Report or Monitoring Report. This must include:

1) A description of the root cause of why benefits were not delivered as intended

2) A revised timeline for benefit distribution

3) Specific corrective actions, including financial reallocations if necessary

4) Evidence of engagement with the affected project stakeholder(s) on proposed adjustments

5.5.38 Developers must update, or justify not updating, the benefit-sharing plan throughout the crediting period at every adaptive management.

5.5.39 **Grievances.** Stakeholders may use either the Equitable Earth grievance mechanism or the project-level grievance mechanism to report any concerns, grievances, or suggestions related to benefit sharing. Refer to the Grievance Mechanism Requirements and Procedures for more details.

6 Ecological Condition Pillar

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

6.1 Baseline Assessment

6.1.1 Developers must conduct an ecological condition baseline assessment in line with the applied methodology that assesses the following attributes within the project area:

- Ecosystem
- Forest intactness and connectivity
- Forest structure
- Biodiversity
- Conditions
- Ecosystem services
- Ecosystem threats

6.1.2 Developers must conduct the baseline assessment in partnership with any core and relevant project stakeholders.

6.2 Ecological Condition Interventions

6.2.1 Developers must prepare an ecological condition intervention plan in line with the requirements in the *Theory of Change* section and the applied methodology.

6.2.2 Developers must monitor indicators and metrics of ecological condition interventions assessed in the baseline assessment and as relevant for tracking performance against project targets and objectives.

Expert Assessment

6.2.3 Developers must engage a trained professional to review and produce an expert assessment of the ecological condition interventions.

6.2.3.1 The trained professional must have a background in ecology and natural resources management and, where relevant, someone holding traditional or local ecological knowledge of the ecosystem.

6.2.3.2 The developer must provide a rationale for engaging the selected expert.

6.2.4 The expert assessment must contain:

1) Name and summary of relevant experience held by the engaged expert
2) Relationship between the project and the engaged expert
3) Attestation of the following:
    a) The validity of assumptions underpinning the intervention plan
    b) The appropriateness of selected indicators and metrics
    c) The appropriateness of selected data sources and monitoring methods, including any field assessment approach
    d) Robustness of the overall approach
4) Any alternative approaches that the developer should consider

6.3 Ecological Condition Benefits & Safeguards

General Requirements

6.3.1 Projects must not harm ecosystems and must deliver net positive ecological condition benefits.

6.3.2 Developers must identify whether the project poses any potential risks related to ecological condition. Where a potential risk is identified, developers 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, Annual Report, and Monitoring Report.

Ecosystem Extent and Connectivity

6.3.3 Projects must not harm, disturb, or damage areas needed for habitat connectivity.

6.3.4 Projects must prevent any uncontrolled negative impacts or unintended spillover into adjacent areas.

6.3.5 Developers must use public data and/or field data to identify and document any HCVs within and surrounding the project area, including but not limited to legally gazetted protected areas as classified by the International Union for Conservation of Nature (IUCN), areas defined as Key Biodiversity Areas (KBAs), wildlife corridors, globally threatened species as classified by the IUCN Red List, and any species endemic to the region.

6.3.5.1 Developers must review HCV data with relevant IPs and LCs and local experts, and incorporate local knowledge to make any necessary adjustments.

6.3.6 Projects should strive to promote landscape connectivity between ecosystems and contribute to species dispersal, migration, and movement.

6.3.7 Developers must identify, classify and describe human-made barriers to ecological connectivity and their impacts in the project area. Where feasible, developers must strive to mitigate the impact of such barriers.

6.3.8 Where projects border or consist of ecosystems undergoing disturbances, developers should define buffer zones around the project area and strive to conduct monitoring and interventions to reduce disturbances that could impact the project. The definition of the buffer zone may consider the following:

6.3.8.1 The width of the buffer zone should be sized to enable the project objectives.

6.3.8.2 The buffer zone should be as continuous as possible to avoid fragmented buffer patches.

Ecosystem Function

6.3.9 Developers must implement interventions designed to protect and, where applicable, restore ecosystem function.

Biodiversity

6.3.10 Developers must implement interventions designed to have a net positive impact on the health and biodiversity of terrestrial and, where relevant, marine ecosystems.

6.3.11 Projects must not convert existing grasslands, wetlands (including peatlands), cropland, natural forests, or HCV habitats.

6.3.12 Projects must not harm, disturb, or damage the available habitat for native, or rare, endangered, or threatened species, as defined under the project's local, regional, or national jurisdiction, or any international scheme or database such as the IUCN.

6.3.13 Developers must not introduce any invasive species or implement project activities that may lead to their introduction or spread within the project area. The applied methodology may provide further guidance or requirements on the use of species.

6.3.14 Developers must strive to design and implement project interventions that protect species identified as native, endemic, rare, endangered, threatened, or vulnerable in the project area.

6.3.15 If developers aim to actively reintroduce animal or plant species:

6.3.15.1 Developers must ensure the long-term viability of the approach by demonstrating the projected positive impact on the existing populations of the managed species, the ecosystem’s structure, functionality, and trophic system, and permanence of the project.

6.3.15.2 Developers must develop and implement a plan to reduce and mitigate any potential human-wildlife conflict due to the reintroduction of animal species.

Genetic Diversity

6.3.16 Projects must strive to retain genetically diverse populations.

6.3.17 If developers implement any planting activities, then:

6.3.17.1 Developers must strive to collect and select seeds and plant materials that are genetically diverse and generated within or in the vicinity of the project area to ensure the conservation of locally adapted traits.

6.3.17.2 Developers should strive to source from a nursery which breeds endemic and endangered species.

Indicator Species

6.3.18 Developers must identify, with justification and input from experts with knowledge of the local ecology and, where relevant, someone holding traditional or local ecological knowledge of the ecosystem, at least two indicator species that are indicators of ecosystem health in the project area. The following information must be provided:

1) Scientific name
2) Common name
3) Local names used by IPs and/or LCs, where applicable
4) IUCN threat levels
5) Home range
6) Species category (e.g., sentinel, rare, endangered, umbrella, trafficked, keystone, emblematic, endemic, hunted)
7) Functional group (e.g., seed disperser, pollinator, herbivore, nitrogen fixer, predator)
8) Ecological condition indicator (e.g., habitat connectivity, contaminated water)

6.3.19 Developers must design and implement a monitoring plan for the selected indicator species within the project area and define the method (e.g. acoustic monitoring, eDNA, camera traps).

Soil

6.3.20 Projects must strive to restore and/or maintain soil health, including soil fertility, soil biodiversity, nutrient cycling, and preventing soil erosion.

6.3.21 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.

6.3.22 Developers must implement measures to prevent soil erosion and reduce soil erosion on slopes, where applicable. Measures may include hedge and tree rows, natural terracing, infiltration strips, or permanent ground cover.

Water

6.3.23 Where project activities involve water use, developers must optimise water consumption to avoid excessive use and prevent water stress associated with project activities.

Waste, Pollution, and Hazardous Substances

6.3.24 Developers must avoid employing techniques for ecological restoration and conservation that may lead to the release of hazardous waste/materials to land, water, or air, as this may harm ecosystem function.

6.3.25 Developers must strive to minimise and, where possible, avoid the use of chemical pesticides, fungicides, and insecticides. Strategies may include, but are not limited to, integrated pest management systems and or integrated vector management.

6.3.26 Developers must identify and, where applicable, minimise and mitigate any impacts related to pollutant emissions to air, noise, and vibration.

6.3.27 Where project activities lead to the release of hazardous material, developers must manage and/or dispose of it in line with relevant national, regional, and local regulations or recognised best practices.

Ecosystem Services

6.3.28 Projects must protect and, where applicable, restore ecosystem services.

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

6.3.29.1 Protect and restore fundamental supporting ecosystem services such as nutrient cycling, soil formation, water cycling, and pollination.

6.3.29.2 Protect and, where applicable, restore provisioning services, such as Non-Timber Forest Products (NTFPs) that IPs and LCs identified as core and direct project stakeholders receive from the forests.

6.3.29.3 Protect and, where applicable, restore the cultural and recreational values and well-being benefits of the ecosystem in the project area.

6.3.29.4 Avoid overharvesting and ensure harvesting of NTFPs is done sustainably to allow for natural forest recruitment.

Ecosystem Threats

6.3.30 Developers must identify and analyse threats and drivers of ecosystem damage and degradation from anthropogenic, natural, and climatic causes (e.g., logging, agricultural expansion, floods, climate change induced drought), and the agents involved (e.g., local farmers, logging operators). Developers must consider these threats when designing project activities and define interventions that address them.

6.3.31 Developers must identify past, existing and future threats and influences that impact the ecological condition of the project and classify them as being direct or indirect.

6.3.32 Developers must leverage historical data, local expertise, and active engagement with relevant stakeholders, particularly IPs and LCs, where applicable, to ensure an accurate, context-specific understanding of threats and drivers.

6.3.33 Developers must mitigate the risk of unintended fires by preparing a fire prevention and management strategy for the project area. This strategy must include a risk assessment and corresponding mitigation actions (e.g., training, dedicated infrastructure, provision of equipment) to be implemented.

6.3.34 Developers must strive to implement ecological condition interventions designed to consider the long-term context of a changing climate and its future effects on landscapes and ecosystems.

7 Carbon Pillar

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

7.1 Baseline Scenario and Assessment

7.1.1 Developers 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.

7.1.2 Developers must determine the baseline scenario following the applied methodology.

7.1.3 Equitable Earth estimates baseline emissions following the applied methodology.

7.2 Additionality

7.2.1 Developers must demonstrate that the net GHG reductions or removals to be generated would not have been possible without the revenue from sales of ECUs.

7.2.2 Developers must demonstrate additionality in line with the requirements and procedures set out in the latest version of the applied methodology.

7.3 Quantification of Net GHG Reductions or Removals

7.3.1 The net GHG reductions or removals from project activities must be quantified based on conservative approaches and scientific methods.

7.3.2 Equitable Earth quantifies and provides an ex-ante estimation of net GHG reductions and removals based on the 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 reductions and removals for baseline, project, and leakage emissions

3) Total net GHG reductions or removals for the crediting period

4) Uncertainty deductions

5) Annual average of net GHG reductions and removals

7.3.3 Equitable Earth quantifies the net GHG reductions and removals of the project before each verification throughout the crediting period.

7.3.4 Equitable Earth must monitor GHG parameters established in the applied methodology, and must include a GHG information system to obtain, record, and analyse GHG data, quantification methods, and quality management systems.

Leakage

7.3.5 Developers must assess the risk of leakage and apply appropriate mitigation, monitoring, and quantification measures, as set out in the applied methodology.

7.3.6 Equitable Earth methodologies include specific criteria requiring developers to:

1) Identify potential sources of leakage relevant to the intervention type

2) Implement strategies to reduce the displacement of GHG emissions wherever feasible

3) Monitor and report on leakage throughout the crediting period

4) Quantify and deduct any significant leakage emissions from project GHG reductions and removals

7.3.7 Positive leakage (i.e., emission reductions occurring outside the project crediting area as a result of the project) is not included in net GHG reduction or removal calculations as a measure of conservativeness.

Permanence

7.3.8 The GHG reductions and removals from project activities must be permanent. Where there are risks associated with the reversal of achieved GHG reductions and removals, developers must assess the associated GHG reversal risks, employ mitigation measures, and compensate for reversals during the crediting period.

7.3.9 Developers must demonstrate permanence following the requirements of the applied methodology.

7.3.9.1 Reversal risks must be assessed and mitigated following the requirements laid out in the *Risk Management* section.

7.3.9.2 Loss events must be monitored, reported, quantified, and accounted for.

7.3.10 Developers must assess risk, including non-permanence risk, in line with the requirements established in the *Risk Management* section of both the Programme Manual and this document.

7.3.11 Developers must assess whether dangerous activities occur in the surroundings of the project area and implement safeguards to prevent negative impacts on the project crediting area. Dangerous activities include, but are not limited to, chemical processing/treatment, non-organic industrial agriculture or animal farming, waste treatment facilities, and any other activity that generates residues classified as dangerous.

7.3.12 Developers and Equitable Earth must monitor loss events throughout the project lifetime.

7.3.12.1 **Detection**. When developers or Equitable Earth identify a loss event within the project crediting area that results in a cumulative carbon stock reduction exceeding 5% of previously verified net GHG reductions or removals in pools accounted for within the project boundary, they must notify one another within 30 calendar days.

7.3.12.2 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 reductions and removals in that verification period. If the loss event(s) led to net GHG loss, this will be qualified as a reversal.

7.3.13 If reversals occur during the crediting period, ECUs must be compensated through the buffer pool mechanism. Refer to the *Compensation of Reversals* section in the Programme Manual for more details.

7.3.14 Equitable Earth continues to monitor loss events in the project crediting area for 100 years after the end of the project lifetime using remote sensing.

Buffer Pool Contributions & Compensation of Reversals

7.3.15 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.

7.3.16 All projects must allocate 20% of verified GHG reductions and removals into the pooled buffer account at the time of ECU issuance.

7.3.17 ECUs held in the buffer pool must not be traded or sold. Refer to the *Buffer Pool* section of the Programme Manual for more details on procedures for depositing buffer credits, and the *Compensation of Reversal* section of the Programme Manual for the reversal procedures.

7.3.18 Any credits contributed to the buffer by a project are cancelled at the end of the total project crediting period or at the end of monitoring, whichever is later.

8 Sustainable Development Goals

8.1.1 Developers must demonstrate a positive impact on at least three United Nations Sustainable Development Goals (SDGs), noting that:

1) Contribution to SDG 13 (Climate Action) is demonstrated by net GHG reductions and removals achieved by the project.

2) Contribution to SDG 15 (Life on Land) is demonstrated through project design and implementation following the Ecological Condition principles and methods outlined in the latest version of the applied methodology.

3) Contribution to at least one additional SDG, beyond SDGs 13 and 15, is demonstrated by project design and implementation of the principles and methods outlined under the Livelihoods pillar.

8.1.2 Developers must report on SDG contributions and demonstrate how SDG contributions align with the host country's SDG objectives, where relevant, by:

1) Selecting and populating appropriate targets and indicators

2) Describing alignment with the host country's objectives, with the relevant national policies, strategies, or official reports cited as references

3) Reporting on the specific activities undertaken for SDG contribution, including the measurable outcomes expected

4) Monitoring indicators using one or more of the standardised methods set out by Equitable Earth, based on official UN SDG indicators

5) Reporting annual progress in the Annual Report

6) Reporting ongoing monitoring results in Monitoring Reports for assessment by Equitable Earth and periodic verification by a VVB

8.1.3 Refer to the *Monitoring, Reporting, and Verification (MRV) Requirements* for more details on reporting and monitoring requirements on SDG contributions.

9 Monitoring, Reporting, and Verification (MRV) Requirements

9.1 Monitoring

Monitoring Applicable to Equitable Earth

9.1.1 Equitable Earth monitors the following information for each GHG parameter:

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

9.1.2 Equitable Earth monitors the project area and, where applicable, its corresponding leakage belt, 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.

9.1.3 Equitable Earth must use high-quality remote sensing–based monitoring systems, including but not limited to the Global Forest Watch (GFW) integrated deforestation alerts, to provide continuous detection of potential land cover change events. These alerts serve as an early-warning tool and must be cross-checked against complementary datasets (e.g., Sentinel, Landsat, or equivalent satellite data sources) and verified using ground-based or project-level information when available. In the event of any reversals, refer to the *Compensation of Reversals* section in the Programme Manual for more details.

Monitoring Applicable to Developers

9.1.4 For each indicator to be monitored, developers must provide:

1) A detailed description of the indicator
2) Justification of the chosen metric to monitor
3) The unit used to monitor its progress
4) The methods and data sources that will be used to collect the information.
5) The planned frequency of monitoring

9.1.5 All indicators must be adequately and appropriately compiled in the Monitoring Plan in the Project Design Document, reported on annually in the Annual Report, and reported on periodically in the Monitoring Report for verification.

9.2 Reporting

Reporting Applicable to Equitable Earth

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

1) Project location
2) Net GHG reductions and removals resulting from the monitoring of relevant GHG parameters, along with detailed calculations for the period covered
3) GHG parameters monitored and their corresponding quality assurance and quality control criteria

9.2.2 The GHG Monitoring Report must be included as an appendix to the Monitoring Report. For projects undergoing validation and verification concurrently, the GHG Monitoring Report will be provided by Equitable Earth as a separate report.

9.2.3 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 (i.e., avoidable or unavoidable), and documentation to back up the claim
4) The impacts on project activities

Reporting Applicable to Developers

9.2.4 Developers must submit Annual Reports to Equitable Earth throughout the project lifetime. The report must consolidate the results of all indicators monitored by the project since the previous Annual Report, with the first report covering the 12 months following the registration date.

9.2.5 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

9.2.6 Before verification, developers must prepare a Monitoring Report. The Monitoring Report combines information from the Annual Reports of the years since the previous verification. The Monitoring Report replaces the Annual Report in verification years (i.e., Annual Reports are not required to be submitted in verification years).

9.2.7 Monitoring Reports are reviewed by Equitable Earth and verified by a VVB.

Appendix A: Documentation History

Version	*Date*	*Comment*
1.1	05/07/2024	Public release of version 1.1 of the *Equitable Earth Programme*.
1.1	26/07/2024	Update for minor typographical revisions.
1.1	28/11/2024	Updates to address the accreditation Clarification Request. Main updates include: Section '*START DATE & CREDITING PERIOD'* (page 11) ● Section is renamed *'KEY PROJECT DATES & CREDITING PERIOD'* ● Added subsection 2 to define the concept of registration date. Section *'ROBUST QUANTIFICATION'* (page 15) ● Added subsection on Dynamic Baseline. ● Clarified the conservativeness section regarding the alignment with the Aboveground Woody Biomass Product Validation Good Practices Protocol. ● Added subsection on leakage emissions. Section '*SAFEGUARDS*' (pages 21-24) ● Modified subsection 1 to clarify social safeguards requirements, specifically regarding FPIC and IPLCs. ● Modified subsection 2 to clarify the environmental safeguards requirements of the Programme. Section *'SUSTAINABLE DEVELOPMENT GOALS'* ● Modified section on SDG contribution and selection requirements using the SDG Tool and MRV procedures (page 25). Section '*PROJECT DESIGN REVIEW*' (page 36-38) ● Clarification on how rights-holders include customary rights-holders. Section *'ESTABLISHING DATA FOR MONITORING'* (page 39) ● Modified the Project Interventions subsection to include requirements for the selection of SDG indicators and the use of the SDG Contribution Tool. Section '*PROGRAMME PROCEDURE*S' (page 64) ● Added section on active stakeholder feedback
1.1	26/02/2025	Updates to address the accreditation Clarification Request. Main updates include: Section 'KEY PROJECT DATES AND CREDITING PERIOD' (page 11) ● Modified the definition of project registration date to align with Equitable Earth Registry updates. Section 'OWNERSHIP AND CARBON RIGHTS' (page 12) ● Clarified that ownership requirements apply to customary

		land tenure held by a party other than the Developer. Section 'CORE CARBON PRINCIPLES - ROBUST QUANTIFICATION' (page 15) ● Added section on baseline scenario. Section 'STAKEHOLDERS PARTICIPATION' (page 22) ● Clarified language related to ongoing stakeholder consultation. Section 'SUSTAINABLE DEVELOPMENT GOALS' (page 28) ● Clarified SDG contribution reporting requirements
1.1	27/03/2025	Updates to address the accreditation Clarification Request. Main updates include: Section 'GOVERNANCE & SAFEGUARDS (page 75) ● Modified the organisational chart to include the Governing Board as Equitable Earth's highest governing authority
1.2	01/08/2025	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 link.
1.3	21/08/2025	Version for public consultation.
1.3	13/11/2025	Public release of version 1.3 of the Equitable Earth Programme. The complete list of revisions and updates to the documentation will soon be available in the following section of the Equitable Earth website.

www.eq-earth.com