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## Core Document

# Programme Manual

## Summary

This document outlines the requirements and procedures for designing, certifying, and monitoring Equitable Earth-certified projects. It covers certification and MRV procedures, handling of deviations, and the rules governing Equitable Carbon Units (ECUs). It also includes an overview of Equitable Earth governance, the grievance mechanism, and procedures for revising the Programme and its methodologies. These rules and principles apply to Equitable Earth-certified projects and must be implemented in conjunction with the methodologies employed by developers.



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# 1 Introduction

## 1.1 Normative References

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

- [Anti-Fraud Policy](#)
- [Code of Ethics and Business Conduct](#)
- [Equitable Earth Standard](#) [public consultation version]
- [Equitable Earth Governance](#)
- [Fiduciary Board](#) [to be revised]
- [Registry Procedures](#) [to be revised]
- [Registry Terms and Conditions](#) [to be revised]
- [Standard Setting and Methodology Development Procedure](#) [to be revised]
- [Technical Advisory Board](#) [to be revised]
- [Terms & Definitions](#) [to be revised]
- [Validation and Verification Procedure](#) [to be revised]

## 1.2 Reading Notes

### Terminology

1.2.1 Equitable Earth Programme documents use the following terminology:

- **‘Must’** indicates mandatory requirements.
- **‘Should’** indicates recommendations or best practices that developers should aim to implement.



- **‘May’** indicates a course of action permissible by Equitable Earth.
- When **‘strive’** is used in combination with one of the terms above, developers have an obligation of means but not of results. Developers must demonstrate they used reasonable effort and resources to achieve the objective, though succeeding in the objective is not guaranteed.

1.2.2 Defined terms used throughout the Equitable Earth Programme documents can be found in the [Terms & Definitions](#).

## Text Boxes

1.2.3 The Equitable Earth Programme documents use text boxes to provide additional context or insights to readers, as shown in the examples below:

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💡 These sections offer complementary insights, offering more in-depth information or details on specific topics to facilitate comprehension.

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📌 These sections provide examples to illustrate the technical requirements of the documentation.

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## 2 Certification Procedures

This section outlines the principles and procedures for the certification of Equitable Earth projects. Equitable Earth manages an online certification platform to streamline certification of projects. The platform guides developers step-by-step through the process of completing and submitting project documentation, while ensuring alignment with the Standard and methodology requirements.

### 2.1 Project Feasibility

This section outlines the project feasibility process, which is the first phase of the project certification process. The objective of the feasibility phase is to assess the developer's capacity and standing, and evaluate high-level information related to the project area, ecosystem, stakeholders, and carbon potential. Projects complete the feasibility phase before entering the project design phase.

#### Developer Know-Your-Customer (KYC) Assessment

- 2.1.1 Equitable Earth performs due diligence to assess the developer's capacity to execute the proposed project, compliance with jurisdictional legal and regulatory requirements, and financial, legal and moral standing. The following requirements apply:
  - 2.1.1.1 Equitable Earth prepares a [Due Diligence Report](#), and may issue a Corrective Action Request (CAR) and/or a Clarification Request (CL) after completing the [Due Diligence Report](#) if it determines the developer must address potential non-conformities or provide additional information.
  - 2.1.1.2 Developers must address all identified issues or provide the required clarifications raised in the CARs and/or CLs. The certification procedure is on hold until all CARs and/or CLs are addressed.
  - 2.1.1.3 Equitable Earth reviews the responses provided and determines whether the actions taken by the developer are satisfactory. If all concerns are adequately resolved, Equitable Earth resumes the certification process.
  - 2.1.1.4 Equitable Earth terminates the certification process if the developer fails to address all CARs and/or CLs after three rounds of (re)submission and feedback.



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💡 Equitable Earth uses multiple platforms and technologies to assess the information and documentation requested in this section. The most relevant tools identified include, but are not limited to, Refinitiv, Dun & Bradstreet, local and national judiciary databases, corporate and civil registries, and satellite imagery.

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## Feasibility Phase

2.1.2 During the feasibility phase, developers must complete a Feasibility Report, which describes how projects conform with the requirements in the following sections of the [Equitable Earth Standard](#) and applied methodology:

- 1) Geography and project boundaries
- 2) Ownership and carbon rights
- 3) Start date and crediting period
  - a) If projects enter the feasibility phase before initiating any project activities, developers may provide an expected start date. The expected start date must be updated once project activities begin, either during project design and validation, or in the [Annual Report](#) prior to the first verification.
- 4) Stakeholder engagement
- 5) Double-counting and double-registration.

2.1.3 Developers must identify any requirements that pre-submission activities may not conform to, and design a plan to bring the project into conformance. Equitable Earth assesses potential non-conformities and may approve temporary deviations on a case-by-case basis.

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💡 Equitable Earth acknowledges that some projects may have implemented activities before the first version of the Equitable Earth Programme was released, and therefore were not able to implement activities in line with the rules and requirements. Equitable Earth considers deviations from the requirements on a case-by-case basis.

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2.1.4 Equitable Earth performs an initial estimation of the net greenhouse gas (GHG) reduction or removal capacity of projects. Based on the project zonation, Equitable Earth performs the estimation using one of the following methods:

- 1) A land-cover approach on a per-hectare basis
- 2) The applied methodology
- 3) Any other method deemed suitable and agreed upon with the developer.

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💡 Due to the variety of project contexts and shapefiles received during the feasibility phase, Equitable Earth reserves the right to perform initial estimations using the most appropriate method. However, during project design, final estimates are provided in line with the applied methodology.

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## Feasibility Review

2.1.5 Equitable Earth conducts a review of the Feasibility Report and prepares a [Feasibility Study Report](#). Equitable Earth may issue CARs and/or CLs after finalising the [Feasibility Study Report](#) if it determines the developer must address potential non-conformities or provide additional information.

2.1.6 The developer must address all identified issues or provide the required clarifications raised in the CARs and/or CLs. The certification procedure is on hold until the CARs and/or CLs are addressed.

2.1.7 Equitable Earth reviews the responses provided and determines if the actions taken are satisfactory. If all concerns are adequately resolved, Equitable Earth resumes the certification process.

2.1.8 Equitable Earth terminates the certification process if the developer fails to address all CARs and/or CLs after three rounds of (re)submission and feedback.

2.1.9 If all applicable requirements are met, projects are qualified to move forward to the project design phase.

2.1.10 Equitable Earth recognises that some required evidence may not be available in full during the feasibility phase. Equitable Earth may therefore allow projects to move to the design phase in the following circumstances:



- 2.1.10.1 Agreements with landowners and rights holders, including customary rights holders, are not yet signed, but the developer can demonstrate that the agreements are in negotiation.
  - 2.1.10.2 Government authorisation letters, attestations, or certificates are not yet available, but the developer can prove that the letter was requested from the competent authority.
  - 2.1.10.3 Contracts with carbon rights holders are not yet signed, but the developer can prove the contract is in negotiation.
  - 2.1.10.4 Projects transferring from another GHG programme are not officially withdrawn from the other programme, but the developer can provide proof of making the request.
- 2.1.11 In such circumstances, the developer must provide the required documents before the project design review is complete to progress.

## 2.2 Project Design

This section outlines the project design and design review process. The objective of the design review is to assess the conformance of projects with all Equitable Earth rules and requirements.

### Design Phase

#### Documentation

- 2.2.1 In order to proceed with the design phase and for Equitable Earth to conduct the design review, the developer must prepare the required documentation.
  - 2.2.1.1 The required documents and procedures for completing them are detailed on the Certification Platform, in the [Equitable Earth Standard](#), and in the applied methodology.

#### Carbon Calculation

- 2.2.2 Based on the documentation provided, Equitable Earth estimates the net GHG reductions or removals achieved by the project, following the applied methodology. The estimates are integrated into the [GHG Parameters and Baseline Calculation Report](#), and quantification results are provided in the [GHG Monitoring Report](#).





## Risk Assessment

2.2.3 Equitable Earth conducts the project risk assessment in line with the ISO 31000 framework. The risk assessment is the last step of the design review, and the process is as follows:

2.2.3.1 **Risk analysis.** Equitable Earth analyses all risks based on their likelihood of occurrence and severity of impact.

2.2.3.1.1 Equitable Earth analyses project documentation provided by developers, desktop data, and, during the adaptive management phase, on-the-ground findings from validation and verification.

2.2.3.2 **Risk evaluation.** Equitable Earth evaluates all risks on a scale from 0 to 5 in line with Table 1 below, and as follows:

- 1) Equitable Earth multiplies the scores to yield the final risk evaluation, which can range from 0 to 25.
- 2) The project risk category (Delivery Risk, Reversal Risk, Equitable Earth Requirement Risk) score is the simple average of all risks in that category.

Table 1. Risk Evaluation Scores

| Likelihood of happening                       | Severity of consequences                                                                                                                       |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| 0 - Not Applicable                            | 0 - Not Applicable                                                                                                                             |
| 1 - It is very unlikely to happen.            | 1 - If it happens, consequences do not require correction.                                                                                     |
| 2 - It is unlikely to happen.                 | 2 - If it happens, consequences will require minor project correction.                                                                         |
| 3 - It has a 50% chance of happening.         | 3 - If it happens, it will partially damage the project but not lead to failure, as consequences can still be reversed.                        |
| 4 - It is very likely to happen.              | 4 - If it happens, it will considerably damage the project, financially, environmentally, and/or socially, leading to partial project failure. |
| 5 - It is already happening or is inevitable. | 5 - If it happens, the project will fail.                                                                                                      |



- 2.2.3.3 **Risk management.** If risks are identified, Equitable Earth notifies the developer. The developer must monitor and/or mitigate risks, as described below. Risks are subject to different treatments depending on their likelihood and severity evaluations.
- 2.2.3.4 **Monitoring.** The developer must monitor all risks with likelihood and severity scores of 1 or higher and include them in the [Project Design Document](#).
- 2.2.3.5 **Mitigation.** Any risk with a risk evaluation (likelihood \* severity) of 4 or higher must be mitigated, and mitigation actions must be monitored and reported. The developer must provide:
- 1) The monitoring and mitigation plans
  - 2) Indicators and methods for monitoring
- 2.2.3.6 In cases where mitigation is necessary, Equitable Earth issues a new risk evaluation based on the effectiveness of the mitigation measure proposed by the developer.
- 2.2.3.7 **Schedule.** The developer must define the monitoring schedule for each mitigation, with each action being monitored at least once every 12 months. The schedule must be disclosed in the [Project Design Document](#), and monitoring results in the [Annual Report](#).

## Design Review

### Review

- 2.2.4 Equitable Earth undertakes a review to assess the completeness, clarity, and veracity of the information provided by the developer.
- 2.2.4.1 If Equitable Earth identifies CARs and/or CLs, Equitable Earth shares them with the developer, who must address each individual finding and revise the [Project Design Document](#), as needed.
- 2.2.4.2 Equitable Earth terminates the certification process if the developer fails to address all CARs and/or CLs after three rounds of submission and respective feedback.
- 2.2.5 The design review is completed when:



2.2.5.1 The [Project Design Document](#) has been cleared of all CARs and CLs.

## Public Disclosure

2.2.6 The Preliminary<sup>1</sup> [Project Design Document](#) is published by Equitable Earth on the project page in the Equitable Earth [Registry](#).

2.2.7 Equitable Earth reserves the right to terminate the certification process at any stage during the feasibility or design phases if the developer fails to respond or provide Equitable Earth with new information or documentation for six or more months.

## 2.3 Project Public Comment Period

### Public Comment Period

2.3.1 Following the publication of the Preliminary [Project Design Document](#) and before validation, projects must undergo a thirty-day public comment period on the Equitable Earth Registry.

2.3.2 Equitable Earth publishes a dedicated form for public comments on the Equitable Earth [website](#).

2.3.3 At the end of the public comment period:

2.3.3.1 Equitable Earth compiles all comments received in the Project Public Comment Digest within 15 working days following the end date and shares the document with the developer and VVB.

2.3.3.2 If grievances, infractions, or other topics of concern arise, Equitable Earth may require the developer to address them prior to starting validation.

2.3.4 The developer must respond to each public comment in the Project Public Comment Digest and make all necessary modifications to the PDD and other certification documentation revisions.

2.3.5 The VVB assesses the resolution of the comments during validation and may raise CARs and/or CLs related to the resolution of comments.

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<sup>1</sup> The preliminary PDD is the version uploaded to the Equitable Earth Registry for public comment prior to validation. The final PDD is published on the Equitable Earth Registry after successful validation.



- 2.3.6 The final Project Public Comment Digest, with responses from the developer, must be added as an appendix to the [Project Design Document](#).

## 2.4 Validation

### General Principles

- 2.4.1 Projects must undergo third-party validation following the [Validation and Verification Procedure](#).
- 2.4.2 In the event of a successful validation:
- 2.4.2.1 Projects are officially certified.
  - 2.4.2.2 Equitable Earth publishes the validation report and the final [Project Design Document](#) on the Equitable Earth [Registry](#).
- 2.4.3 Refer to the [Validation and Verification Procedure](#) for more details.

## 2.5 Renewal Of Crediting Period

### Re-assessment

- 2.5.1 Projects must demonstrate conformance with the latest version of the [Equitable Earth Standard](#) and methodology requirements for review and assessment by Equitable Earth.
- 2.5.1.1 Where necessary, developers must update the [Project Design Document](#), focusing on the following components:
- Baseline scenario
  - Additionality
  - Ecological recovery baseline
  - Community consultation
  - Safeguards declaration
  - Project budget



- Risk assessment

2.5.1.2 Equitable Earth reviews the updated sections of the [Project Design Document](#) in line with the procedures set out in the *Project Design* section.

## Validation

2.5.2 Projects must undergo third-party validation of the updated documentation following the [Validation and Verification Procedure](#).

2.5.3 In the event of a successful validation:

2.5.3.1 The crediting period is officially renewed.

2.5.3.2 Equitable Earth publishes the new validation report and the updated [Project Design Document](#) on the Equitable Earth [Registry](#).

## Timeline

2.5.4 Projects must complete the renewal process within 12 months following the end of the current crediting period.

## Fee Schedule

2.5.5 Refer to the Equitable Earth [website](#) for renewal fees.



## 3 Monitoring, Reporting, and Verification (MRV) Procedures

This section sets out the monitoring, reporting, and verification (MRV) procedures applicable to all Equitable Earth and all projects.

### 3.1 Monitoring

#### Monitoring Applicable to Equitable Earth

- 3.1.1 Equitable Earth is responsible for calculating GHG emissions and removals resulting from the project's implementation. This includes quantifying any emissions and removals associated with pre-submission activities and site preparation activities.
- 3.1.2 Equitable Earth quantifies the net GHG reductions and removals achieved by projects before each verification throughout the crediting period. Carbon parameters established in the applied methodology are monitored and used for such measurement.
- 3.1.3 Equitable Earth monitors any potential loss events for 100 years after the end of the total project crediting period.

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💡 The methodology specifies which carbon parameters are set out at validation (if applicable) and which must be monitored.

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#### Monitoring Applicable to Projects

- 3.1.4 Projects must implement a comprehensive monitoring system to ensure conformance with the [Equitable Earth Standard](#) and the applied methodology.
- 3.1.5 Monitoring must be planned and conducted to track the implementation and effectiveness of all project components. Specifically, projects must monitor the following elements:



- 3.1.5.1 **Safeguards.** Projects must identify and monitor any potential threats to the requirements defined in the [Equitable Earth Standard](#) and the applied methodology.
- 3.1.5.2 **Interventions.** Projects must monitor all interventions as defined in the [Project Design Document](#).
- 3.1.5.3 **Risk.** Projects must monitor the implementation and effectiveness of mitigation measures for identified risk(s).
- 3.1.5.4 **Benefit sharing.** Projects must monitor all community benefits identified in the Benefit Sharing Plan, if applicable.
- 3.1.5.5 **SDGs.** Projects must monitor their SDG contributions.
- 3.1.5.6 **Expenses.** Projects must monitor all realised expenses.
- 3.1.5.7 **Loss events.** Projects must monitor loss events throughout the project lifetime and for 100 years from the end of the project lifetime.
- 3.1.5.8 **Deviation.** Projects must monitor any deviations. Refer to the [Deviations](#) section for more details.

## 3.2 Reporting

### Reporting Applicable to Equitable Earth

- 3.2.1 Equitable Earth is responsible for reporting the quantified results of net GHG reductions and removals following the applied methodology.

### Reporting Applicable to Projects

- 3.2.2 Developers must report all required information following the [Equitable Earth Standard](#) and applied methodology in an [Annual Report](#) and submit it to Equitable Earth.
- 3.2.3 Equitable Earth reviews all the information submitted in the [Annual Report](#).
  - 3.2.3.1 After reviewing the report, Equitable Earth may interview the developer to clarify any questions and assess the accuracy of the submitted information.



- 3.2.3.2 Equitable Earth reviews projects' realised expenditures, cross-checking them against project activities. Equitable Earth may require developers to present invoices or sign expenditure declarations as proof of budget allocation for selected expenditures.
- 3.2.4 Prior to verification, developers must prepare a Project Monitoring Report. The Project 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).
- 3.2.5 Monitoring Reports are reviewed by Equitable Earth and verified by a VVB.

## Schedule

### Submission Deadlines

- 3.2.6 The developer must submit the first [Annual Report](#) twelve months after the project registration date.
- 3.2.7 The developer must submit subsequent [Annual Reports](#) 12 months after the previous report, continuing throughout the project lifetime.
  - 3.2.7.1 Upon request, Equitable Earth may grant a 60-day grace period for Annual Report submissions. After this date, projects and corresponding unit issuances are suspended until the report is submitted to Equitable Earth.
- 3.2.8 Following the submission of the [Annual Report](#), Equitable Earth finalises its review within 60 working days. If an extension is required, Equitable Earth informs the developer of the expected delay no later than 15 working days before the end of the review period.

### Delays

- 3.2.9 If the project area becomes physically inaccessible (e.g., due to meteorological conditions, conflicts, or movement restrictions), affecting the delivery of the [Annual Report](#), the developer must:
  - 3.2.9.1 Indicate to Equitable Earth, as early as possible, that monitoring and reporting activities will be delayed.
  - 3.2.9.2 Justify the reasons for the delay.





- 3.2.9.3 Provide an estimated timeline for the report's submission.
- 3.2.10 If the submission of an [Annual Report](#) is delayed, Equitable Earth can, at its sole discretion, extend the grace period for submitting the necessary information. The extension must not be longer than 12 months from the original submission date.
- 3.2.11 Inaccessibility to the project area does not apply to the monitoring and quantification of GHG reductions and removals, because Equitable Earth quantifies them through remote sensing data.
- 3.2.11.1 If remote sensing data used to monitor projects becomes inaccessible for an extended period, monitoring may be delayed by up to 12 months. Equitable Earth must publicly disclose the affected projects. If the data remains inaccessible for an additional 12 months, unit issuance must be suspended until secure monitoring can resume.

## Adaptive Management

**? Equitable Earth currently requires an adaptive management assessment and reporting every four years. In the public consultation, we'd like your input on whether this time frame is appropriate.**

- 3.2.12 Developers must update the [Project Design Document](#) every four years after the registration date based on an updated assessment of the project.
- 3.2.13 Following the procedures outlined in the [Equitable Earth Standard](#) and applied methodology, developers must update the:
- 1) Project objectives and interventions.
  - 2) Project objectives and interventions on Livelihoods.
  - 3) Project budget for the following four-year cycle.
  - 4) Risk assessment if significant changes have occurred within the four-year period. Significant changes include, but are not limited to:
    - reversal events
    - changes in the local climate legislation



- civil unrest
  - war
  - changes in land tenure
  - changes to developer governance
  - grievances from project stakeholders
- 3.2.14 Upon receiving the updated [Project Design Document](#), Equitable Earth reviews it and either approves or rejects it, after which it proceeds to verification.
- 3.2.15 Upon receipt of the Verification Report, Equitable Earth publishes the updated project documentation on the Equitable Earth [Registry](#). Refer to [Registry Procedures](#) for more details.

### 3.3 Verification

- 3.3.1 Verification must be performed following the [Validation and Verification Procedure](#). Verification may take place at the same time as validation.
- 3.3.2 Equitable Earth-certified projects must undergo a third-party verification at least every four years, according to the developer's preferred verification schedule. Refer to the [Validation and Verification Procedure](#) for more details.
- 3.3.3 Registered projects may update to the latest version of the [Equitable Earth Standard](#) or a methodology at verification. In such cases, developers must provide a revised [Project Design Document](#) to be validated by the VVB during verification.
- 3.3.4 Equitable Earth publishes Annual Reports, Project Monitoring Reports, GHG Monitoring Reports, and Verification Reports on the Equitable Earth [Registry](#).
- 3.3.5 Upon successful verification, Equitable Earth issues ECUs that correspond to the quantified net GHG reductions or removals achieved during the latest verification period. Refer to the [Units and Issuance](#) section for more details.



## 4 Units and Issuance

### 4.1 Equitable Carbon Units (ECUs)

#### General Principles

- 4.1.1 The unit of measurement and issuance is a metric tonne of carbon dioxide equivalent (tCO<sub>2</sub>e). Each ECU represents one tCO<sub>2</sub>e that is independently verified to have been reduced or removed from the atmosphere.
- 4.1.2 ECUs also represent a project's impacts on livelihoods and ecological condition.
- 4.1.3 ECUs are not biodiversity credits.
- 4.1.4 ECUs are deposited in the account holder's account and the buffer pool in the Equitable Earth [Registry](#).
- 4.1.5 ECUs can be retired via the Equitable Earth [Registry](#). Refer to the *Retirement* section of the [Registry Procedures](#) and the [Avoiding Double Claiming Procedure](#) for more details.

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💡 Refer to the [Buffer Pool](#) section for more details on the buffer pool account.

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#### Issuance

- 4.1.6 Equitable Earth issues ECUs after a successful verification during the crediting period.
- 4.1.7 ECU issuance is based on the calculation of net GHG reductions or removals, following the latest version of the applied methodology.
- 4.1.8 Each ECU has a unique serial number determining its issuance order.
- 4.1.9 ECUs are assigned vintages according to the year in which the net GHG reductions or removals occurred.



## Allocation

- 4.1.10 At the time of ECU issuance, 20% of the units are allocated to the buffer pool account, and the remaining 80% are deposited into the appropriate account(s).

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 Project 'Jaguar' sequestered 10,000 tCO<sub>2</sub>e from its start date to year 4 of the crediting period. The net GHG removals achieved during the verification period are 10,000 tCO<sub>2</sub>e. The VVB verified the calculations and submitted the Verification Report on the Equitable Earth Registry.

Equitable Earth will proceed with the issuance of the first 2,000 ECUs in the buffer account. Subsequently, Equitable Earth deposits 8,000 ECUs into the account holders' accounts.

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## 4.2 Unit Rules

### Unit Transfer

- 4.2.1 ECUs can be traded as agreed between buyer and seller, subject to the [Registry Terms and Conditions](#) and Equitable Earth's [Anti-Fraud Policy](#).

### Unit Retirements

- 4.2.2 Every retired ECU must include a publicly disclosed reason for retirement. Accepted reasons are:
- compensation
  - contribution
- 4.2.3 Every beneficiary entity should be publicly disclosed in the Equitable Earth [Registry](#).
- 4.2.4 Refer to the [Retirement](#) section of the [Registry Procedures](#) and the [Avoiding Double Claiming Procedure](#) for more details.



## Unit Claims

- 4.2.5 ECUs represent a direct contribution to restoring and/or conserving natural carbon sinks and mitigating the harmful impacts of climate change.
- 4.2.6 Equitable Earth believes that carbon credits, including ECUs, can be a useful tool to address residual emissions. Equitable Earth encourages organisations claiming ECUs to use them alongside the implementation of a credible 1.5 °C or 2°C aligned pathway.
- 4.2.7 Equitable Earth encourages credit retirees to follow market best practices on carbon credit claims, such as those proposed by the VCM Code of Practice.
- 4.2.8 Equitable Earth does not condone the use of credits for carbon neutrality claims or to be bundled in the sale of net-zero products.

## 4.3 Buffer Pool

### General Principles

- 4.3.1 ECUs must be cancelled from the buffer pool to compensate for all avoidable and unavoidable reversal events throughout the crediting period.
- 4.3.2 ECUs in the buffer pool must not be traded or sold under any circumstances and must not be returned to other accounts. These units are held in a dedicated account on the Equitable Earth [Registry](#).

### Composition

- 4.3.3 The buffer pool is composed exclusively of ECUs.
- 4.3.4 Equitable Earth allocates 20% of the verified GHG reductions and removals achieved by each project to the buffer pool at the time of ECU issuance.

### Transparency

- 4.3.5 Information on the buffer pool supply, including origin of ECUs (e.g., activity type and vintage), is publicly available on the Equitable Earth [Registry](#).



## 4.4 Compensation of Reversals

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💡 For details regarding the monitoring, reporting, and accounting of loss events and reversals, refer to the [Permanence](#) section in the applied methodology.

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### Available Reversals

4.4.1 If the reversal is categorised as avoidable:

- 4.4.1.1 Equitable Earth cancels ECUs in the buffer pool in an amount equal to the GHG net loss during the verification period, to compensate for the reversal. The ECUs used from the buffer pool must be marked with the same tag or label (e.g., ICVCM CCP) where applicable and available.
  - 4.4.1.2 The developer must deposit ECUs in the buffer pool in an amount equal to the GHG net loss during the verification period.
    - 4.4.1.2.1 The developer should use any issued but not transferred or retired credits from previous verification periods, and complete the deposit in the subsequent verification period, if necessary.
- 

💡 ECUs to be deposited in the buffer pool can only be sourced from unsold units in the developer's account. These units may also be drawn from another Equitable Earth project managed by the developer, if applicable.

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### Unavoidable Reversals

4.4.2 If the reversal is categorised as unavoidable:

- 4.4.2.1 Equitable Earth cancels ECUs in the buffer pool in an amount equal to the GHG net loss during the verification period, to compensate for the reversal. The ECUs used from the buffer pool must be marked with the same tag or label (e.g., ICVCM CCP) where applicable and available.



 Project 'Leaf' issued 100,000 units from its start date to year 10 of the crediting period. 20% of these units (20,000) were deposited in the buffer pool.

In year 11, a hurricane destroys a large part of the project area. Equitable Earth identifies it through remote sensing monitoring and requires the loss event to be reported by the developer in the next Annual Report.

Following the subsequent project verification, Equitable Earth calculates the net GHG removal achieved during the verification period. The result is (-30,000), which leads to the cancellation of 30,000 units from the buffer pool. The loss event is categorised as an unavoidable reversal. No ECU issuance will be made for this verification period.

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## 5 Procedures for Project Operational Changes

### 5.1 Project Deviations

This section outlines the principles and procedures for methodology, Standard, and design deviations.

#### Principles

##### Deviations

5.1.1 **Methodology deviation.** A methodology deviation occurs when a project deviates or is at risk of deviating from a requirement in the applied methodology.

5.1.1.1 The developer may request a methodology deviation at any time during the certification process or the crediting period. The developer should strive to request deviations during the feasibility phase and before entering the design phase.

5.1.1.2 Methodology deviations may be designated as temporary (i.e., projects will comply with the methodology requirement applied after a designated period) or permanent (i.e., projects will integrate the deviation for the remainder of the crediting period).

5.1.1.3 The developer must describe and justify the methodology deviation. Methodology deviations must not impact the conservativeness or completeness of quantification, or the integrity of projects.

5.1.1.4 Deviations from methodology eligibility criteria are not permitted.

5.1.2 **Standard deviation.** A Standard deviation occurs when a project deviates or is at risk of deviating from a requirement in the [Equitable Earth Standard](#).

5.1.2.1 The developer may request a standard deviation at any time during the certification process or the crediting period.

5.1.2.2 Standard deviations must be designated as temporary (i.e., projects must comply with the [Equitable Earth Standard](#) requirement after a





designated period). The developer must define a corrective action plan and a timeline for bringing the project back into conformance with the Standard requirement.

5.1.2.3 Deviations from the following requirements are not permitted:

- 1) Ownership and carbon rights
- 2) Stakeholder engagement and free, prior, and informed consent (FPIC)
- 3) Benefit sharing

5.1.3 **Design deviation.** A design deviation occurs when a project deviates from the last validated [Project Design Document](#).

5.1.3.1 Design deviations can be requested during a verification period, at least 60 days before submission of the [Annual Report](#) or Project Monitoring Report and before a verification.

5.1.3.2 Design deviations can be designated as temporary (i.e., projects will revert to their original validated design after a designated period) or permanent (i.e., projects will integrate the deviation for the remainder of the crediting period).

5.1.3.3 The developer must describe and justify the design deviation.

## Precedents

5.1.4 All deviation requests are reviewed on a case-by-case basis and are not guaranteed to be precedent-setting.

5.1.5 Equitable Earth may determine that an approved methodology or Standard deviation can be applied by other projects. Equitable Earth clearly defines the conditions under which other projects can apply the approved deviation. Equitable Earth may incorporate approved deviations into the relevant Programme document during the next revision.

## Procedures

### Standard and Methodology Deviations

5.1.6 To request a Standard and/or methodology deviation, the developer must submit a Deviation Request Form that includes:



- 1) The requirement(s) the project cannot comply with
  - 2) The rationale for the deviation, with supporting evidence
  - 3) Whether the deviation will be temporary or permanent, noting that:
    - a) Deviations from Standard requirements must be temporary.
    - b) Deviations from methodology requirements may be temporary or permanent.
    - c) In the case of temporary deviations, the developer must provide a corrective action plan and describe when and/or under what conditions the project will conform to the requirement.
  - 4) The alternate approach to be implemented by the project, if applicable
  - 5) The impact(s) of the deviation on the interventions of the project
  - 6) Any additional information and supporting documents relating to the deviation
- 5.1.7 Upon receipt of a Deviation Request Form, Equitable Earth assesses the request and the supporting evidence and determines whether to approve or reject the request. Equitable Earth communicates the decision to the developer, along with any additional requirements to be implemented by the project. The deviation must be documented in the [Project Design Document](#) and/or the [Annual Report](#).
- 5.1.8 The final decision about the Standard or methodology deviation is published on the project record on the Equitable Earth [Registry](#).
- 5.1.9 Equitable Earth may determine that a methodology deviation from a requirement related to quantification is necessary. In such cases, Equitable Earth ensures the final decision, including justification, is published on the project record on the Equitable Earth Registry.
- 5.1.10 Equitable Earth may identify a non-conformity during the certification process and/or [Annual Report](#) review process that should be reported as a Standard or methodology deviation. In such cases, Equitable Earth requests the developer submit a Standard or methodology deviation request.



## Design Deviations

- 5.1.11 When design deviations are identified, the developer must report them in the dedicated section of the [Annual Report](#) and indicate whether the deviations are temporary or permanent.
- 5.1.12 The developer must provide a rationale for the deviation, together with supporting evidence.
- 5.1.13 During the Annual Report review, Equitable Earth determines if the design deviations are in conformance with the [Equitable Earth Standard](#) and the applied methodology. Equitable Earth may request additional information from the developer.
  - 5.1.13.1 If projects remain in conformance, the deviation(s) can be implemented as described.
  - 5.1.13.2 If projects are not in conformance, the deviation(s) will be handled as a methodology deviation and follow the process defined in the section *[Standard and methodology deviations](#)* above.
- 5.2 Projects applying permanent design deviations must report them in the subsequent [Annual Reports](#) until the end of the verification period. The [Project Design Document](#) must be updated for subsequent Adaptive Management.

## 5.3 Project Expansion

This section details the principles and procedures that developers must follow when expanding the geographical boundaries of projects after an initial validation.

### Principles

- 5.3.1 **Restrictions.** Equitable Earth does not limit the frequency or size of project expansions, provided that the additional areas are within the same jurisdiction and biome(s) as the originally certified project.
- 5.3.2 **Requirements.** Project expansion(s) must comply with all applicable requirements from the [Equitable Earth Standard](#) and the applied methodology.
- 5.3.3 **Validation & verification.** The expansion area is only considered part of the project area after validation by a VVB. Refer to the [Validation and Verification Procedure](#) for more details.



- 5.3.4 **Crediting period.** The crediting period for the expansion area(s) ends on the same date as the original project. As with the original project area, a baseline is set, and the carbon accounting period begins for the expansion area when activities begin in the area.

## Inclusion Process

- 5.3.5 **Process.** The certification of the expansion area must go through all the steps outlined in the *Project Feasibility* and *Project Design* sections. Its inclusion leads to the publication of an updated [Project Design Document](#).
- 5.3.6 **Documentation.** Documents to be updated by the developer will depend on the nature and impact of the expansion. Equitable Earth must issue a new risk assessment and a [GHG Parameters and Baseline Calculation Report](#) accounting for the expansion area.
- 5.3.7 **Fees.** Expansion fees are charged only when the expansion is submitted outside of the Adaptive Management process. Expansions submitted as part of the Adaptive Management process are not subject to additional charges. Refer to the Equitable Earth [Fee Schedule](#) for more details.

## MRV Procedures

- 5.3.8 **Schedule.** The expansion area must follow the existing MRV schedule and procedures of the project.
- 5.3.9 **Documentation.** All new interventions must be integrated into the [Project Design Document](#) and monitored accordingly.
- 5.3.10 **Validation & verification.** The VVB must assess projects based on the updated geographic boundaries and documentation.

## Units Issuance

- 5.3.11 **ECUs.** ECUs resulting from activities in the expanded area must be issued with the same verification schedule as the initial project.



## 5.4 Project Transfers

**? Equitable Earth proposed new requirements and procedures for projects seeking to transfer to Equitable Earth from other GHG programmes. In the public consultation, we'd like your feedback and any recommendations to improve the clarity and applicability of the proposed requirements.**

This section sets out the procedures for projects transferring to Equitable Earth from another GHG programme.

5.4.1 Projects seeking to transfer to the Equitable Earth Programme must submit a Project Transfer Form to Equitable Earth with the following information:

- 1) Project name
- 2) Project ID, where available
- 3) Other GHG programme, Standard(s) applied and version number(s)
- 4) Applied methodology and version number
- 5) Status with the other programme (e.g., validated, registered, verified)
- 6) Project start date
- 7) Project location

5.4.2 Equitable Earth reviews the Project Transfer Form and informs the developer whether they are eligible to submit the project for feasibility review.

5.4.3 Equitable Earth reviews the project in line with the procedures set out in Sections 2.1, 2.2, 2.3, and 2.4.

5.4.4 In line with Section 2.4.10 of the [Equitable Earth Standard](#), developers must provide proof of withdrawal from the other GHG programme at the following stages:

- 1) At the close of the design review, and before the public comment period, developers must provide evidence that the withdrawal process has been initiated with the other GHG programme. Proof may include a copy of a letter from the developer to the administrator of the other GHG



programme requesting voluntary withdrawal of the project, and evidence that the letter was received.

- 2) Before registration, the developer must provide proof that the project is formally withdrawn from the other GHG programme in order to prevent double registration. Proof may include a public 'withdrawn' status on the other registry and official documentation confirming withdrawal from the other GHG programme (e.g., acceptance of the withdrawal request).

## 5.5 Project Suspension

### Concept

A project is considered suspended when Equitable Earth temporarily suspends its crediting capacity due to non-conformance with one or more requirements or procedures of the [Equitable Earth Standard](#) and/or the applied methodology.

### Conditions

5.5.1 Equitable Earth considers the following as grounds for suspending a project:

- 5.5.1.1 Failure to conform to one or more Equitable Earth requirement(s) as set out in the [Equitable Earth Standard](#) and the applied methodology.
- 5.5.1.2 Failure, without prior agreement from Equitable Earth, to provide Equitable Earth with the required MRV documents before 60 days have elapsed since the deadline or request date.
- 5.5.1.3 An investigation due to a grievance or complaint is ongoing. Refer to the [\*Equitable Earth Grievance Mechanism\*](#) section for more details.
- 5.5.1.4 The 15-day grace period granted by Equitable Earth for payment of fees has been exceeded.

### Notification

- 5.5.2 Equitable Earth must notify the developer by email of the risk of the project being suspended 30 days before the deadline.
- 5.5.3 Once the project is suspended, Equitable Earth must notify the developer within 24 hours.



## Delays

5.5.4 A project can be suspended for up to 180 consecutive days.

5.5.5 Exceptions can be made when:

5.5.5.1 The project is suspended because Equitable Earth is unable to access the required satellite data, in which case, the project will remain suspended until access is regained.

5.5.5.2 The project is suspended due to a grievance or complaint, in which case, the project will remain suspended until the grievance or complaint is resolved.

5.5.5.3 The project is suspended due to natural disasters, civil unrest, or other macro circumstances out of the developer's control.

## Monitoring of Suspended Projects

5.5.6 Equitable Earth continues to monitor suspended projects for losses or reversals.

5.5.7 Unless explicitly requested by Equitable Earth via email, developers must continue ongoing monitoring and reporting as specified in the MRV Procedures section of the [Equitable Earth Standard](#) and applied methodology.

## Fees payment

5.5.8 Developers must continue to pay MRV fees to Equitable Earth for suspended projects.

## Final review

5.5.9 At the end of the 180-day suspension period, the project status must be determined as follows:

5.5.9.1 The project may resume activities if it has satisfactorily addressed the condition(s) that led to the suspension.

5.5.9.2 The project must be considered as failed if the condition(s) remain unaddressed. Refer to the Project Failure section for more details.



## 5.6 Project Failure

### Concept

- 5.6.1 A project is considered failed when an event permanently prevents project activities from continuing, resulting in project termination.
- 5.6.2 Events leading to project failure may include, but are not limited to:
- 1) civil war
  - 2) developer default
  - 3) VVB recommendation
  - 4) unavoidable environmental disasters
  - 5) changes in the host country's legislation
  - 6) irreversible grievances from or between stakeholders, including withdrawal of consent from Indigenous Peoples (IPs) and/or Local Communities (LCs).

### Notification

- 5.6.3 The developer must communicate project failure to Equitable Earth at the earliest opportunity. If Equitable Earth identifies the issue or event leading to project failure (e.g., based on a VVB's recommendation or grievances from a stakeholder), it notifies the developer. The developer must then provide:
- 1) A description of the event(s) leading to failure, including date, magnitude, and stakeholders involved
  - 2) A documented justification of why project activities cannot be continued
  - 3) A plan for project termination, including a detailed description of how stakeholders, particularly IPs and LCs, will be notified, along with any measures implemented to prevent the deterioration of ongoing activities
  - 4) The Annual Report measures project developments since the last monitoring period.





## Investigation

- 5.6.4 Based on the documentation submitted, Equitable Earth investigates the nature of the event(s) leading to project failure. The failure can be classified as avoidable or unavoidable.
- 5.6.5 Equitable Earth issues a report outlining the findings and conclusions and communicates it to the developer.
- 5.6.6 The developer has 10 working days to contest the investigation's conclusion via email.
  - 5.6.6.1 In such cases, Equitable Earth must assign an approved VVB to assess the investigation's conclusion.
  - 5.6.6.2 The developer must cover the cost of the VVB.
  - 5.6.6.3 The conclusion made by the VVB is final and binding.

## Sanctions

- 5.6.7 If a failure is deemed avoidable, Equitable Earth sanctions the developer for 12 months. During this period, the developer must not be allowed to certify any new projects under Equitable Earth.
- 5.6.8 Other active Equitable Earth-certified projects managed by the developer are allowed to continue their activities.
  - 5.6.8.1 Equitable Earth reserves the right to mandate a VVB to perform a site visit to assess whether those projects are implemented according to the [Project Design Document](#).

## Disclosure

- 5.6.9 Equitable Earth updates the project status on the Equitable Earth [Registry](#) to 'cancelled'.
- 5.6.10 Equitable Earth publishes all documentation provided by the developer, including any reports related to the project termination.



## **Cancellation**

- 5.6.11 The terms and obligations related to refunds or compensation must follow agreements established between the developer and any buyers.

## **Retirement**

- 5.6.12 Unit owners have a 12-month window following project failure to retire issued ECUs.
- 5.6.13 ECUs not retired within these 12 months will be automatically cancelled in the Equitable Earth [Registry](#).



## 6 Programme Management Procedures

### 6.1 Programme and Methodology Development

Equitable Earth, in collaboration with the Technical Advisory Board (TAB), is responsible for developing and revising the Standard and methodology documents. Refer to the [Standard Setting and Methodology Development Procedure](#) for more details.

### 6.2 Effective Dates

- 6.2.1 Equitable Earth establishes effective dates for all new and revised Standard and methodology requirements.
- 6.2.2 Effective dates may include grace periods for implementation.
- 6.2.3 Projects must adhere to the effective dates and grace periods.

### 6.3 Active Stakeholder Feedback

- 6.3.1 To continually improve its processes and applications, a [feedback page](#) is available on the Equitable Earth website. The page features a feedback survey on operational activities, made available annually for one month at the end of every calendar year.
- 6.3.2 All submitted feedback will be publicly shared on the webpage and thoroughly reviewed by Equitable Earth to inform improvements to the documentation and tools.



## 6.4 Equitable Earth Grievance Mechanism

**? Equitable Earth manages a centralised grievance mechanism for all stakeholders and community members to use. In the public consultation, we'd like your feedback on the requirements, and your suggestions for ways we can strengthen it and ensure it is clear and accessible.**

### Principles

- 6.4.1 Equitable Earth employs the [World Bank](#)'s definition of grievance and follows the [High Carbon Stock Approach](#) (HCSA) Grievance Mechanism.
- 6.4.2 The Equitable Earth Secretariat manages the [Grievance Mechanism](#) and ensures its effective implementation and usage.
- 6.4.3 **Grievance complainant.** Any stakeholder who directly or indirectly interacts with Equitable Earth can use the grievance mechanism. This includes but is not limited to Equitable Earth team members, VVBs, buyers, developers, TAB and Fiduciary Board members, project stakeholders, and other relevant third parties.
  - 6.4.3.1 In line with the French [law of March 2022 aimed at improving the protection of whistleblowers](#), complainants are not required to use internal grievance channels.
  - 6.4.3.2 Equitable Earth team members can directly voice their concerns to their supervisors unless they suspect the latter of wrongdoing.
- 6.4.4 **Scope.** Stakeholders must use the [Grievance Mechanism](#) to report issues related to:
  - 6.4.4.1 Non-conformance with any requirement of the Equitable Earth Programme and its affiliated documents. Special attention must be paid to:
    - 1) mistreatment of stakeholders
    - 2) breach of community agreements, such as the benefit-sharing mechanism



- 3) non-observance of the FPIC process, where applicable
- 4) violation of environmental and social safeguards
- 5) fraud
- 6) corruption
- 7) deviation from any information disclosed in the [Project Design Document](#).

6.4.4.2 Non-compliance with the [Anti-Fraud Policy](#) and [Code of Ethics and Business Conduct](#), especially with provisions regarding conflicts of interest, anti-corruption and Anti-Money Laundering, Countering the Financing of Terrorism (AML/CTF).

6.4.4.3 Non-compliance with Equitable Earth internal rules of procedure.

6.4.4.4 Information that is missing from the Equitable Earth [website](#) and/or Equitable Earth [Registry](#).

6.4.5 **Grievance types.** There are three types of grievances:

- 1) **Procedural:** a grievance issued against Equitable Earth for not conforming to Programme, Standard, and/or methodology-specific procedures.
- 2) **Project:** a grievance issued against a developer for not fulfilling their obligations.
- 3) **Suspicious activity:** a grievance that reports suspected violations of the law or any regulation, regardless of the person or entity involved.

6.4.6 **Evidence.** All grievance claims must be supported by evidence and include the date and time of their occurrence, a detailed description, and their consequences, if applicable.

6.4.7 **Data protection.**

6.4.7.1 Any personal data collected will be anonymised and must respect GDPR requirements.

6.4.7.2 The complainant's identity must remain confidential and cannot, under any circumstances, be disclosed publicly unless explicitly authorised.

6.4.8 **Reviewers.** All grievance claims are reviewed by the Equitable Earth Secretariat. To ensure impartiality, the following applies:



- 6.4.8.1 If a grievance is directed at one or several Equitable Earth Secretariat team members, the implicated team member(s) are excluded from participating in its resolution.
- 6.4.8.2 In cases where the entire Secretariat team is suspected of wrongdoing or if the claim relates to fraudulent Registry operations, Equitable Earth must engage a third-party auditor to investigate the claim.
- 6.4.8.3 In the event of suspicious activity grievances, the Director of the Secretariat is responsible for addressing the claim. If the suspicious activity is reported against Equitable Earth or any of its affiliated Agents, a third-party auditor must be engaged to investigate the claim.
- 6.4.9 **Third party mandate.** In cases where a third party is mandated, the Director of the Secretariat has 20 business days from the date the claim is received to contract the service. After contracting, the third party must report directly and exclusively to the Governing Board.

## Channels and Accessibility

- 6.4.10 Stakeholders may issue any grievances through the dedicated [Grievance Mechanism](#) channels:
  - 6.4.10.1 Email: [grievance@eq-earth.com](mailto:grievance@eq-earth.com)
  - 6.4.10.2 WhatsApp (phone line and messaging): [forthcoming]
- 6.4.11 The grievance complainant must include the following elements:
  - 1) Name, organisation, and contact details of the complainant (unless submitted anonymously)
    - a) If submitted anonymously, the complainant must provide the reason and justification for remaining anonymous.
  - 2) The project ID as indicated on the Equitable Earth Registry, if applicable
  - 3) Full description of the grievance, including:
    - a) A written description of the issue at stake
    - b) Timing of the grievance, where applicable
    - c) The type and scope of the grievance as stipulated above
    - d) Any stakeholders involved that the Equitable Earth Secretariat must be aware of



- e) The perceived impact and implications of the grievance
  - f) Any supporting evidence and relevant documentation for the Equitable Earth Secretariat to assess
  - 4) A declaration of any potential or perceived conflict of interest
  - 5) A declaration that the information provided is true, accurate, and made in good faith.
- 6.4.12 The Equitable Earth Secretariat must carry out all communications with the complainant through the most accessible language and channel available.
- 6.4.13 The developer must ensure that all stakeholders:
- 1) are aware of the Equitable Earth [Grievance Mechanism](#)
  - 2) are informed of its role, scope, and functioning
- 6.4.14 Equitable Earth must ensure stakeholders can access the mechanism without obstacles due to language, technology, literacy, and geographic location.
- 6.4.15 When a grievance is received, Equitable Earth acknowledges receipt within two working days.

## Investigations

- 6.4.16 **Methods.** When a grievance is received, the Secretariat Agent must open a dedicated file, assess the situation, and determine the required actions and inquiries. The Secretariat Agent determines the investigation method on a case-by-case basis, depending on the content, evidence, and potential implications of the grievance.
- 6.4.16.1 When a third-party auditor conducts the investigation, they determine the methods to be used. Equitable Earth cannot challenge this decision.
- 6.4.17 **Investigation.** The Secretariat Agent must thoroughly investigate grievances, assessing all evidence submitted and requesting further evidence from parties when necessary.
- 6.4.17.1 Any project grievances that are minor in nature and/or deemed most appropriate for the developer to handle directly are forwarded to the developer by the Secretariat Agent. Developers must address such grievances and prepare a report in the timeframe determined by Equitable Earth based on the nature of the grievance.



- 6.4.17.2 Suspicious activity claims follow a specific procedure. Upon receipt, the Secretariat Agent must issue a Suspicious Activity Report (SAR) outlining the nature, timing, parties involved, and potential impacts of the violation.
- 6.4.17.2.1 The Director of the Secretariat must review and approve this document to ensure its completeness and accuracy.
  - 6.4.17.2.2 The approved SAR is shared by the Director of the Secretariat with the appropriate local, state, or national authorities via a secure channel, ensuring its confidentiality and integrity.
  - 6.4.17.2.3 Equitable Earth must fully cooperate with the investigation and provide any further evidence or documentation as required.
  - 6.4.17.2.4 Any Equitable Earth staff failure to report suspected violations and adhere to this protocol may result in disciplinary action, which may extend to contract termination and legal action. Third parties involved in suspicious activities may also be subjected to legal proceedings and termination of engagement with Equitable Earth.
- 6.4.18 **Urgent issues.** If a grievance raises an issue that calls for an immediate response, Secretariat Agents may take immediate action without waiting for the final resolution of the investigation. Urgent matters include, but are not limited to:
- 1) There is an immediate threat to the integrity of a person.
  - 2) The effective execution of a project is disrupted, or its intended outcomes are compromised. In such cases, Equitable Earth may suspend the project until the grievance is resolved.
- 6.4.19 **Decision.** The Secretariat Agent, and the third-party auditor when applicable, have 60 calendar days to provide an official decision on the grievance via an official Grievance Report containing the:
- 1) name of the investigator(s)
  - 2) identification number associated with the grievance
  - 3) content of the grievance
  - 4) relevant evidence considered essential for the final decision
  - 5) a written justification of the decision on the grievance, which can lead to:





- a) closing and archiving the grievance without follow-up
- b) disciplinary and/or legal proceedings against the suspected person(s). The grievance is then archived.

6.4.20 **Delay.** If Equitable Earth or the third-party auditor cannot provide an official decision within 60 calendar days, Equitable Earth must notify the complainant of the delay and/or the extension needed to resolve the grievance appropriately.

6.4.21 **Information.** Concerned parties are notified of the decision within one working day after the decision is taken. In all cases, the complainant is informed when the grievance is closed and archived.

6.4.22 **Appeal.** A complainant has 30 calendar days to appeal the decision via an official email to [grievance@eq-earth.com](mailto:grievance@eq-earth.com). If the decision is appealed, it is brought to the Equitable Earth Leadership team, which decides whether or not to uphold the original decision. The Director of the Secretariat is not involved in decision-making related to an appeal.

**6.4.23 Reporting.** Equitable Earth maintains a database of all grievances received and all Grievance Reports.

6.4.23.1 Project grievances are compiled and shared annually with developers for inclusion in the Annual Report and Project Monitoring Report.

## External Audit

6.4.24 **Third-party audit.** Equitable Earth is audited regularly by an external and independent auditing firm. Equitable Earth must submit to the auditor all grievances from the previous year. If the auditing body disagrees with the decision, another Secretariat agent must re-evaluate the file, and the auditor must validate the new decision.

6.4.25 **Notification.** In such a case, the complainant is notified that the grievance has been reopened and given the expected timeline for its resolution. Once the Secretariat agent reaches a resolution and validates it with the auditing body, the complainant is notified of the final decision. The auditor cannot reopen a claim twice.

## 6.5 Fee Schedule

This section outlines the principles and requirements related to the Equitable Earth Fee Schedule. The latest fees are available on the Equitable Earth [website](#).



## Principles

- 6.5.1 To maintain its independence, Equitable Earth:
  - 6.5.1.1 Cannot charge based on the volume or price of ECUs, as it may create perverse incentives
  - 6.5.1.2 Cannot directly sell or benefit from the number of ECUs sold
  - 6.5.1.3 Applies a fixed fee for its feasibility and design review services, and a price per hectare for its MRV services. This compensation structure ensures that all revenues for Equitable Earth do not rely on the issuance of ECU, thereby avoiding any incentive to overestimate GHG reductions or removals.

## Schedule

- 6.5.2 Refer to the Equitable Earth [website](#) for the detailed Fee Schedule.

## Fee Adjustment Policy

- 6.5.3 Equitable Earth product and service prices are determined based on various factors, including but not limited to costs (e.g., data providers, internal certification costs, VVBs) and market conditions.
- 6.5.4 Equitable Earth reserves the right to change the fee structure at its discretion, considering overall cost structure and business needs.
  - 6.5.4.1 Any changes to the fee structure must adhere to the [Fee Schedule](#) principles.
- 6.5.5 **Periodic inflation adjustments.** Prices may be adjusted periodically to reflect inflation. Such adjustments are based on the relevant and globally recognised inflation indices.
  - 6.5.5.1.1 Equitable Earth reviews the inflation rates annually and may apply adjustments accordingly.
- 6.5.6 **Cost-based adjustments.** Beyond inflation, prices may also be adjusted to reflect significant changes in input or operational costs. This includes but is not limited to data licenses, labour, regulatory compliance, and other overheads.
- 6.5.7 **Notice.** Equitable Earth must give developers advance notice of any fee changes. Adjustments will be communicated through appropriate channels,



including email notifications and updates to the fee schedule published on the Equitable Earth [website](#).

6.5.7.1 All updates to the [Fee Schedule](#) will include effective dates and grace periods, where relevant.

6.5.8 **Discounts.** Equitable Earth reserves the right to issue discounts on its fees at its sole discretion.

6.5.8.1 Equitable Earth ensures the independence of its Certification team by maintaining a strict separation between certification activities and any fee-related discussions. Refer to the [Equitable Earth Governance](#) document for more details.

## 6.6 Transparency

6.6.1 Equitable Earth must publicly disclose on its website:

- Programme documents
- Methodologies, with their associated guidelines and templates
- Validation and verification procedures, including:
  - Validation and verification documents and templates
  - VVB approval status
  - VVB Performance Reports.
- Governance policies, including:
  - Governance documents
  - The composition of the Leadership team
  - The composition of all Equitable Earth teams
  - Governance Board members
  - TAB members
  - Fiduciary Board members.
- Standard revisions, including:
  - Summary of Standard revisions and versions



- Public consultation documentation.
  - Other public reports, including:
    - Grievance Resolution Reports
    - Equitable Earth Audit Reports
    - Equitable Earth Annual Reports.
- 6.6.2 Refer to the [Registry Procedures](#) for a complete list of documentation published on the Equitable Earth [Registry](#).
- 6.6.3 **Documentation requests.** The general public can contact Equitable Earth to request additional documentation at any time. If not subject to confidentiality, the Secretariat may disclose the requested information. If relevant, public documentation must be updated.

## 6.7 Confidentiality

- 6.7.1 Respecting the privacy of all Equitable Earth team members and other relevant stakeholders is a fundamental value of Equitable Earth. As such:
- 6.7.1.1 Equitable Earth considers ‘Confidential Information’ all information disclosed by a party (‘Disclosing Party’) to the other party (‘Receiving Party’), whether orally or in writing, that is explicitly designated as confidential or that reasonably should be understood as such, given the nature of the information and the circumstances of disclosure. Confidential Information includes, but is not limited to, personal, company and financial data, terms and conditions of contracts and agreements, as well as business, technology and technical information.
  - 6.7.1.2 Equitable Earth team members, Governing Board members, Fiduciary Board members and TAB members who may be exposed to confidential, privileged, and/or proprietary information are not permitted to disclose it unless explicitly authorised.
  - 6.7.1.3 Unauthorised disclosure of confidential or privileged information is considered a violation of this policy and is subject to disciplinary sanctions.



## 7 Governance and Safeguards

### 7.1 Governance

Equitable Earth comprises several entities that play distinct roles in its activities. The broader Equitable Earth ecosystem includes entities that advise Equitable Earth, namely the Governing Board, the TAB, and the Fiduciary Board. The governance of Equitable Earth and the role of each entity are detailed in the [Equitable Earth Governance](#) document.

### 7.2 Conflict of Interest Safeguards

To avoid any potential conflicts of interest, Equitable Earth has established a set of precise regulations and policies described in the following documents:

- 7.2.1 A general [Code of Ethics and Business Conduct](#) and internal rules of procedure
- 7.2.2 A set of policies to prevent, detect and address fraud is included in our [Anti-Fraud Policy](#).
- 7.2.3 A set of policies to ensure the independent oversight of the Equitable Earth Programme, including:
  - [Technical Advisory Board](#)
  - [Fiduciary Board](#)
  - [Standard Setting and Methodology Development Procedure](#)

### 7.3 Programme Management

#### Corporate Social Responsibility

- 7.3.1 Equitable Earth is a mission-driven company, incorporated in France as an 'Entreprise à mission', a legal status granted to companies with a statutory public commitment to social and/or environmental objectives. Equitable Earth's primary statutory objective is 'to empower people and organisations to restore natural ecosystems'.



- 7.3.2 Equitable Earth commits to ambitious Corporate Social Responsibility (CSR) policies, following the UN SDGs global agenda.

## Quality Management System

- 7.3.3 Equitable Earth commits to continuously improving the overall performance and delivering high-quality services to its stakeholders. As such, Equitable Earth has developed an internal quality management system, following ISO 9001 guidelines.

## Annual Reporting

- 7.3.4 Equitable Earth must report annually on:
- 1) Mission, vision and values
  - 2) Financials, including revenues, expenses, and net assets
  - 3) Governance
  - 4) Progress and observance of the CSR objectives
  - 5) Progress and observance of the quality management system
  - 6) Programme activities.
- 7.3.5 Equitable Earth Annual Reports must be published on the Equitable Earth [website](#).

## Third-Party Audits

Equitable Earth is audited regularly by an external and independent auditing firm. Audits should assess the following elements:

- 7.3.6 **Quality management system:** review of the implementation of Equitable Earth quality management practices.
- 7.3.7 **Anti-fraud policy:** evaluation of the Equitable Earth anti-fraud processes based on its three lines of defence:
- 7.3.7.1 **Prevention:** ensuring the effectiveness of internal training, assessment of third parties, and adherence to the [Code of Ethics and Business Conduct](#) and internal rules of procedure
  - 7.3.7.2 **Detection:** assessing the timeliness and efficiency of internal and accounting controls, and of the [Grievance Mechanism](#)



- 7.3.7.3 **Remediation:** assessing the timeliness and effectiveness of corrective measures and disciplinary sanctions implemented in response to non-compliance
- 7.3.8 **Certification procedures:** evaluation of the application of Certification Procedures and verification of the Certification team's independence from commercial activities
- 7.3.9 **Governance:** evaluation of compliance of Equitable Earth entities with their roles and responsibilities, and verification of the independence of the Technical Advisory and Fiduciary Boards
- 7.3.10 **Registry:** evaluation of the timely upload of project documentation on the Equitable Earth [Registry](#), and verification of the issuance of ECUs.
- 7.3.11 **Data security and privacy:** review of Equitable Earth systems and processes to ensure they adequately protect personal information of stakeholders and data, in line with Equitable Earth's [Privacy Policy](#)
- 7.3.12 **CSR policy:** evaluation of Equitable Earth CSR objectives and policy, ensuring they are met and reported on.



## 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 | <p>Updates to address the accreditation Clarification Request. Main updates include:</p> <p>Section '<i>START DATE CREDITING PERIOD</i>' (page 11)</p> <ul style="list-style-type: none"><li>• Section is renamed '<i>KEY PROJECT DATES and 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>                                                                                       |
| 1.2 | 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 <a href="#">link</a> . |
| 1.3 | 21/08/2025 | Version for public consultation.                                                                                                                                                     |



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