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**Contact:**  
Equitable Earth  
[info@eq-earth.com](mailto:info@eq-earth.com)

## Core Document

# Programme Manual

## Summary

This document sets out the requirements and procedures for designing, certifying, and monitoring Equitable Earth-certified projects. It covers certification and Monitoring, Reporting, and Verification (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 latest versions of the following documents, available on the Equitable Earth [website](#):

- [Equitable Earth Standard](#)
- [Anti-Fraud Policy](#)
- [Code of Ethics and Business Conduct](#)
- [Equitable Earth Governance](#)
- [Fiduciary Board](#)
- [Grievance Mechanism Requirements and Procedures](#)
- [Registry Procedures](#)
- [Standard Setting and Methodology Development Procedure](#)
- [Technical Advisory Board](#)
- [Terms & Definitions](#)
- [Validation and Verification Procedure](#)

## 1.2 Reading Notes

### Terminology

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.

For simplicity and consistency, the Equitable Earth Programme documents refer exclusively to the project ‘developer’. Equitable Earth acknowledges that other entities, such as the project proponent, may be responsible for a project’s conformance with rules and requirements, depending on the specific legal and contractual arrangements between different project entities.


Equitable Earth defines terms used throughout the Programme documents in the Terms & Definitions.

Additional guidance complementing the rules and requirements in the Programme documents, including examples of evidence required to demonstrate conformance with the rules and requirements, is available in the Equitable Earth Certification Platform. Developers are encouraged to read the Programme documents in conjunction with this guidance.

## Text Boxes


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, evaluate high-level information related to the project area, ecosystem, project stakeholders, and carbon potential, and determine project eligibility in line with the applied methodology. 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 implement a project, compliance with jurisdictional legal and regulatory requirements, and financial, legal, and moral standing. The following requirements apply:
  - 2.1.1.1 Developers must fill out the due diligence form provided by Equitable Earth.
  - 2.1.1.2 Equitable Earth prepares a Due Diligence Report based on the information provided in the form, and may issue Corrective Action Requests (CARs) and/or Clarification Requests (CLs) if non-conformities arise or additional information is necessary to conduct the screening.
  - 2.1.1.3 Developers must address all identified issues or provide the required clarifications raised via the CARs and/or CLs. The certification process may be put on hold until all CARs and/or CLs are addressed, at the discretion of Equitable Earth.
  - 2.1.1.4 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 completes the Due Diligence



Report and publishes it on the Equitable Earth Registry. The certification process may then resume.

- 2.1.1.5 Equitable Earth may terminate the certification process if the developer fails to address all CARs and/or CLs after three rounds of (re)submission and feedback, or if the developer fails the overall screening.

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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 Developers must submit a Feasibility Study Report, which describes how projects conform to the requirements in the following sections of the [Equitable Earth Standard](#):

- Geography and project boundaries
- Ownership and carbon rights
- Start date and crediting period
  - 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 or Monitoring Report, before the first verification.
- Stakeholder engagement
- Double-counting and double-registration




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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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2.1.3 Equitable Earth produces and provides an ex-ante estimate of the project's GHG reductions or removals. 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
- 

 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

2.1.4 Equitable Earth reviews the Feasibility Study Report submitted by the developer. Equitable Earth may issue CARs and/or CLs for any identified non-conformities or missing information.

2.1.5 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 the CARs and/or CLs are addressed.

2.1.6 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.

2.1.7 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.



- 2.1.8 Projects are qualified to move forward to the project design phase if all applicable requirements are met.
- 2.1.9 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:
- 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 through verifiable documentation, such as dated meeting minutes, correspondence, or draft contractual terms.
  - 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.
  - 3) Contracts with carbon rights holders are not yet signed, but the developer can prove the contract is in negotiation through verifiable documentation, such as dated meeting minutes, correspondence, or draft contractual terms.
  - 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.

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 to all Equitable Earth rules and requirements.

### Design Phase

#### Documentation

- 2.2.1 Developers must prepare the required documentation to proceed with the design phase and for Equitable Earth to conduct the design review. 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 Equitable Earth estimates the net GHG reductions or removals achieved by the project based on the documentation provided, 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 follows the process described below. Refer to the *Risk Management* section of the Equitable Earth Standard for more details on requirements for risk evaluation.

2.2.3.1 **Risk analysis.** Equitable Earth analyses all risks based on their likelihood of occurrence and severity of impact. Equitable Earth analyses best-available data from external providers, project documentation provided by developers, desktop data, and, during the adaptive management phase, findings from on-site 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.** Equitable Earth notifies the developer if risks are identified. Developers 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 and Mitigation.** Based on the risk score, developers must either take no action, monitor the risks, or propose mitigation actions, which must be monitored and reported on. Developers must provide:
- 1) The monitoring and mitigation plans, if applicable
  - 2) Indicators and methods for monitoring
- 2.2.3.5 Equitable Earth issues a new risk evaluation based on the effectiveness of the mitigation measure proposed by the developer, where applicable.
- 2.2.3.6 **Schedule.** Developers must define the monitoring schedule for each mitigation action. Each mitigation action must be monitored at least once every 12 months. The schedule must be disclosed in the Project Design Document, and monitoring results in the Annual Report and Monitoring Report.



## Design Review

### Review

- 2.2.4 Developers must request design review 12 months before the:
- 1) Fifth anniversary of the project start date for projects certified under M002.
  - 2) Eighth anniversary of the project start date for projects certified under M001.
- 2.2.5 Equitable Earth undertakes a review to assess the completeness, clarity, and veracity of the information provided by the developer.
- 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) 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.
- 2.2.6 The design review is completed when all CARs and CLs are closed, and all risks are addressed.

### Public Disclosure

- 2.2.7 The preliminary Project Design Document is published by Equitable Earth on the project page in the Equitable Earth [Registry](#).<sup>1</sup>
- 2.2.8 Equitable Earth reserves the right to terminate the certification process 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.

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<sup>1</sup> The preliminary Project Design Document is the version uploaded to the Equitable Earth Registry for public comment before validation. The final Project Design Document is published on the Equitable Earth Registry at registration.



## 2.3 Project Public Comment Period

### Public Comment Period

- 2.3.1 Projects must undergo a thirty-day public comment period on the Equitable Earth Registry, following the publication of the preliminary Project Design Document and before validation.
- 2.3.2 Equitable Earth publishes a dedicated form for public comments on the Equitable Earth [website](#).
- 2.3.3 Equitable Earth compiles all comments received in a Public Comment Digest within 15 working days following the end date of the public comment period and shares the document with the developer and the Validation and Verification Body (VVB).
  - 2.3.3.1 If grievances, infractions, or other topics of concern arise, Equitable Earth may require the developer to address them before starting validation.
- 2.3.4 Developers must respond to each comment in the project's Public Comment Digest and make all necessary modifications to the Project Design Document and other certification documentation, where necessary.
- 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.
- 2.3.6 Equitable Earth publishes the final Public Comment Digest on the project page on the Equitable Earth [Registry](#) alongside the final Project Design Document and Validation Report.

## 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:
  - 1) Projects are officially certified.



- 2) Equitable Earth publishes the Validation Report and the final Project Design Document on the Equitable Earth [Registry](#).

Refer to the Validation and Verification Procedure for more details.

## 2.5 Renewal Of Crediting Period

### Re-assessment

- 2.5.1 Projects must follow the crediting period renewal process outlined in this section to demonstrate continued delivery of measurable and additional impacts if the project seeks to issue ECUs beyond the current crediting period.
- 2.5.2 Projects must demonstrate conformance to the latest version of the Equitable Earth Standard and methodology requirements for review and assessment by Equitable Earth.
  - 2.5.2.1 Developers must update the following components of the Project Design Document:
    - 1) Baseline scenario
    - 2) Additionality
    - 3) Livelihoods and ecological condition baseline assessments
    - 4) Stakeholder engagement
    - 5) Intervention plans
    - 6) Safeguards declaration
    - 7) Project budget
    - 8) Risk assessment
  - 2.5.2.2 Equitable Earth reviews the updated sections of the Project Design Document in line with the procedures set out in the *Project Design* section.



## Validation

2.5.3 Projects must undergo third-party validation of the updated documentation following the Validation and Verification Procedure.

2.5.4 In the event of a successful validation:

- 1) The crediting period is officially renewed.
- 2) Equitable Earth publishes the new Validation Report and the updated Project Design Document on the Equitable Earth [Registry](#).

## Timeline

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

## Renewal Fees

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



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

This section sets out the 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 reductions or removals resulting from the project's implementation. This includes quantifying any emissions and reductions or 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. GHG 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 GHG parameters are set out at validation and which must be monitored.

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#### Monitoring Applicable to Developers

- 3.1.4 Developers must implement a monitoring system in conformance with the Equitable Earth Standard and the applied methodology.
- 3.1.5 Developers must plan and conduct monitoring in line with the *Theory of Change* section of the Standard to track the implementation and effectiveness of all project components. Specifically, developers must monitor the following elements:



- 3.1.5.1 **Safeguards.** Developers 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.** Developers must monitor all interventions as defined in the Theory of Change and the Project Design Document.
- 3.1.5.3 **Risk.** Developers must monitor the implementation and effectiveness of mitigation measures for risk(s) identified during the risk assessment.
- 3.1.5.4 **Benefit sharing.** Developers must monitor all benefit-sharing arrangements identified in the benefit-sharing plan, if applicable.
- 3.1.5.5 **Sustainable Development Goals (SDGs).** Developers must monitor their SDG contributions.
- 3.1.5.6 **Expenses.** Developers must monitor all realised expenses.
- 3.1.5.7 **Loss events.** Developers must monitor loss events throughout the project lifetime and for 100 years from the end of the project lifetime.
- 3.1.5.8 **Deviations.** Developers 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 Developers

#### Annual Reports

- 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 conducts a review to ensure all required information in the Annual Report is present and complete.



- 3.2.3.1 While Equitable Earth does not assess the accuracy of the information, Equitable Earth reserves the right to raise clarifications with the developer.
- 3.2.3.2 Annual Reports are not verified by a VVB.
- 3.2.4 Once the review is complete, Equitable Earth publishes the Annual Report on the Equitable Earth [Registry](#) with a disclaimer that the report is for transparency purposes only and the information has not been verified.

## Monitoring Reports

- 3.2.5 Developers must report all required information following the Equitable Earth Standard and applied methodology in a Monitoring Report and submit it to Equitable Earth before verification.
- 3.2.6 The Monitoring Report must include reporting on all project interventions and activities in the applicable monitoring period, and include information provided in Annual Reports from the applicable monitoring period.
- 3.2.7 Monitoring Reports must cover a minimum of one year and no more than five years.
- 3.2.8 The Monitoring Report replaces the Annual Report in verification years (i.e., Annual Reports are not required to be submitted in verification years).
- 3.2.9 Equitable Earth reviews all the information submitted in the Monitoring Report.
  - 3.2.9.1.1 Equitable Earth reserves the right to request an interview with the developer or any of the project stakeholders to clarify any questions and assess the accuracy and veracity of the submitted information.
  - 3.2.9.1.2 Equitable Earth reviews projects' realised expenditures and cross-checks them against project activities. Equitable Earth may require developers to present invoices or sign expenditure declarations as proof of budget allocation for selected expenditures.
  - 3.2.9.1.3 If Equitable Earth identifies CARs and/or CLs, Equitable Earth shares them with the developer, who must address each individual finding and revise the Monitoring Report, as needed.
  - 3.2.9.1.4 Equitable Earth terminates the review if the developer fails to address all CARs and/or CLs after three rounds of submission and respective feedback.



- 3.2.10 The review of the Monitoring Report is complete when all CARs and CLs are closed. A VVB then verifies the Monitoring Report.

## Schedule

### Submission Deadlines

- 3.2.11 After registration, developers must submit an Annual Report every year, excluding years where Monitoring Reports are submitted. Developers must submit Annual Reports within 90 days after the end of the applicable annual reporting period.
- 3.2.12 Developers must submit Monitoring Reports to Equitable Earth within 90 days after the end of the applicable monitoring period.
- 3.2.13 For projects undergoing validation and verification concurrently, developers must submit the Monitoring Report together with the Project Design Document to Equitable Earth.
- 3.2.14 Equitable Earth must review Annual Reports and Monitoring Reports within 60 working days of their submission. If the review will exceed 60 working days, Equitable Earth must inform the developer of the expected delay no later than 45 working days into the review period.

### Delays

- 3.2.15 If the delivery of an Annual Report or Monitoring Report is delayed, developers must:
- 1) Indicate to Equitable Earth, as early as possible, that monitoring and reporting activities will be delayed.
  - 2) Justify the reasons for the delay (e.g., the project area has become physically inaccessible due to meteorological conditions, conflicts, or movement restrictions).
  - 3) Provide an estimated timeline for the report's submission.
  - 4) Request a deadline extension of up to 60 days.
- 3.2.16 Equitable Earth may, at its sole discretion, extend the deadline for submitting an Annual Report or Monitoring Report by up to 12 months from the original deadline.




- 3.2.17 If remote sensing data used to monitor projects becomes inaccessible<sup>2</sup> 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

- 3.2.18 Once registered, developers must conduct an adaptive management process at least every five years. Developers must review the project design and context, and make any corresponding updates to the Project Design Document.
- 3.2.18.1 Developers must submit the updated Project Design Document to Equitable Earth within 12 months of the end of the period, subject to adaptive management.
- 3.2.18.2 For M002 projects, developers must align the adaptive management process with baseline re-evaluation. Developers must submit the updated Project Design Document, and Equitable Earth must prepare the updated GHG Baseline Report within 12 months after the baseline validity period (BVP) ends.

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 Equitable Earth will consider deviation requests related to these timelines on a case-by-case basis to enable the alignment of adaptive management, baseline re-evaluation (where required), and verification cycles.

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- 3.2.19 Developers should align adaptive management with verification cycles.
- 3.2.20 During adaptive management, following the procedures outlined in the Equitable Earth Standard and the applied methodology, developers must:
- 3.2.20.1 Review and update the project budget for the following five-year period
- 3.2.20.2 Review and update, or justify not updating, the following sections of the Project Design Document:

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<sup>2</sup> 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.



- 1) Theory of Change
- 2) Project objectives and interventions
- 3) Benefit-sharing plan
- 4) Risk assessment if significant changes have occurred within the preceding five-year period. Significant changes include, but are not limited to:
  - a) Reversal events
  - b) Changes in the local climate legislation
  - c) Civil unrest
  - d) War
  - e) Changes in land tenure
  - f) Changes to developer governance
  - g) Grievances from stakeholders

3.2.21 Equitable Earth reviews the updated Project Design Document following the design review process. The updated Project Design Document is validated by a VVB during verification.

3.2.22 Equitable Earth publishes the relevant project documentation on the Equitable Earth [Registry](#) based on the outcome of the verification. Refer to the Registry Procedures for more details.

## 3.3 Verification

3.3.1 VVBs must perform verification 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 periodic third-party verification according to the developer's preferred verification schedule, with verification periods covering at least one year and no more than five years. Refer to the Validation and Verification Procedure for more details.

3.3.3 Registered projects may update to the latest version of a methodology or the Equitable Earth Standard 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 must ensure all Annual Reports, Monitoring Reports, GHG Monitoring Reports, and previous Verification Reports, where applicable, are published on the Equitable Earth [Registry](#) before each verification.
- 3.3.5 Equitable Earth issues ECUs that correspond to the quantified net GHG reductions or removals achieved during the latest verification period upon successful verification. 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. ECUs also represent a project's impacts on livelihoods and ecological conditions. ECUs are not biodiversity credits.
- 4.1.2 ECUs are deposited in the account holder's account and the buffer pool in the Equitable Earth [Registry](#).
- 4.1.3 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

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

#### Allocation

- 4.1.8 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 in the primary and secondary market as agreed between buyer and seller, subject to the Registry Terms of Use 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:

- 1) Compensation claims
- 2) Contribution claims

4.2.3 Every beneficiary entity should be publicly disclosed in the Equitable Earth [Registry](#).

Refer to the *Retirement* section of the Registry Procedures and the Avoiding Double Claiming Procedure for more details.

### Unit Claims

ECUs represent a direct contribution to restoring and/or conserving natural carbon sinks and mitigating the harmful impacts of climate change.



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.

Equitable Earth encourages credit retirees to follow market best practices on carbon credit claims, such as those proposed by the Voluntary Carbon Markets Integrity Initiative (VCMI) Code of Practice.

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 each time ECUs are issued.


### Transparency

Information on the buffer pool supply, including origin of ECUs (e.g., project 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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- 4.4.1 Equitable Earth cancels ECUs in the buffer pool in an amount equal to the GHG net loss during the verification period, to compensate for unavoidable and avoidable reversals.
  - 4.4.1.1 The ECUs used from the buffer pool must be marked with the same tag or label (e.g., ICVCM CCP, CORSIA) where applicable and available.
  - 4.4.1.2 For projects transferred from another carbon-crediting programme, the ECUs cancelled will be proportional to the share of credits issued under the Equitable Earth Programme.
- 4.4.2 If the reversal is categorised as avoidable, the developer must also deposit ECUs in the buffer pool in an amount equal to the GHG net loss during the verification period.
  - 4.4.2.1 When depositing replacement ECUs into the buffer account, the developer must:
    - 1) First, use any issued but not transferred or retired credits from previous verification periods
    - 2) Then, use ECUs marked with the same tag or label (e.g., ICVCM CCP, CORSIA) purchased from other projects to cover any shortfall
    - 3) If unable to cover the full amount, the deposit can be completed in the subsequent verification period



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 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 crediting 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, Equitable Earth 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 Developers may request a methodology deviation at any time during the certification process or the crediting period. Developers 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 conform to 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 Developers 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 Developers 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 conform to the Equitable Earth Standard requirement(s) after a



designated period). Developers 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, including engagement with Indigenous Peoples (IPs) and Local Communities (LCs), 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 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 Developers must describe and justify any design deviations.

## 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, developers must submit a request to Equitable Earth that includes:

- 1) The requirement(s) the project cannot conform to
- 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, developers 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 activities of the project
- 6) Any additional information and supporting documents relating to the deviation

5.1.7 Equitable Earth assesses each deviation request, alongside 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.

5.1.8 The deviation must be documented in the Project Design Document, the Annual Report, and/or the Monitoring Report.

5.1.9 The final decision about the Standard or methodology deviation is published on the project record on the Equitable Earth [Registry](#).

5.1.10 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](#).



- 5.1.11 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

- 5.1.12 When design deviations are identified, developers must report them in the dedicated section of the Annual Report and indicate whether the deviations are temporary or permanent.
- 5.1.13 Developers must provide a rationale for the deviation, together with supporting evidence.
- 5.1.14 Equitable Earth determines if the design deviations are in conformance with the Equitable Earth Standard and the applied methodology during the Annual Report review. Equitable Earth may request additional information from the developer.
- 1) If projects remain in conformance, the deviation(s) can be implemented as described.
  - 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 Monitoring Reports. 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 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 Project expansion(s) must conform to all applicable requirements from the Equitable Earth Standard and the applied methodology.
- 5.3.3 The expansion area is only considered part of the project area after validation by a VVB. Exceptions apply to projects transferring to Equitable Earth from another carbon crediting programme. Refer to the Validation and Verification Procedure for more details.
- 5.3.4 The crediting period for the expansion area(s) ends on the same date as the original project. As with the original project crediting 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 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 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 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 The expansion area must follow the existing MRV schedule and procedures of the project.
- 5.3.9 All new project activities must be integrated into the Project Design Document and monitored accordingly.
- 5.3.10 The VVB must assess projects based on the updated geographic boundaries and documentation.



## Units Issuance

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

## 5.4 Project Transfers

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

- 5.4.1 Projects seeking to transfer to the Equitable Earth Programme must provide the following information about the project under the previous carbon crediting programme when submitting the project to Equitable Earth:

- 1) Project name
- 2) Project ID, where available
- 3) Other carbon crediting 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 and, if available, the shapefile

- 5.4.2 Equitable Earth reviews the information 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 the *Certification Procedures* section.

- 5.4.4 In line with the *Transferring from Another Carbon Crediting Programme* section of the Equitable Earth Standard, developers must provide proof of withdrawal from the other carbon crediting programme to prevent double registration.:

- 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 carbon crediting programme. Proof may include a copy of a letter from the developer to the administrator of the other



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

- 2) Equitable Earth and the VVB must review the evidence provided by the developer to demonstrate successful withdrawal from the other carbon crediting programme. Proof may include a public 'withdrawn' status on the other registry and/or official documentation confirming withdrawal from the other carbon crediting 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 to 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:

- 1) Failure to resolve a non-conformance to one or more Equitable Earth requirement(s) as set out in the Equitable Earth Standard and the applied methodology, within the remediation period specified in a CAR. Severe non-conformance that poses a risk to programme integrity, IP and LC rights, or environmental outcomes.
- 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.
- 3) An investigation due to a grievance or complaint is ongoing. Refer to the Grievance Mechanism Requirements and Procedures for more details.
- 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 Equitable Earth must notify the developer within 24 hours of the project being suspended.

## Delays

- 5.5.4 A project can be suspended for up to 180 consecutive days. Refer to the *Final Review* section for potential outcomes.
- 5.5.5 Exceptions can be made when:
- 1) The project is suspended because Equitable Earth is unable to access the required satellite data. In this case, the project will remain suspended until access is regained.
  - 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.
  - 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 Developers must continue ongoing monitoring and reporting as specified in the *Monitoring, Reporting, and Verification (MRV) Requirements* section of the Equitable Earth Standard and applied methodology unless explicitly requested by Equitable Earth via email.

## Issuance

- 5.5.8 Developers cannot issue ECUs during the suspension period. ECUs issued before the suspension effective date remain valid and tradable, unless otherwise specified by Equitable Earth.



## Fees payment

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

## Final review

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

- 1) The project may resume activities if it has satisfactorily addressed the condition(s) that led to the suspension.
- 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 the project's 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 impacting the project
- 6) Irreversible grievances from or between stakeholders, including withdrawal of consent from IPs and LCs identified as core project stakeholders.



## Notification

- 5.6.3 Project failure may be identified by the developer or Equitable Earth. If the developer identifies project failure, they must notify 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 must notify the developer of project failure. In case of project failure, the developer must then provide:
- 1) A description of the event(s) leading to failure, including date, magnitude, and stakeholders involved
  - 2) A summary of project developments and outcomes since the last monitoring period
  - 3) A documented justification of why project activities cannot be continued
  - 4) A plan for project termination, including a detailed description of how project stakeholders, particularly IPs and LCs identified as core and direct project stakeholders, will be notified, along with any measures implemented to prevent the deterioration of ongoing activities.

## Investigation

- 5.6.4 Equitable Earth investigates the nature of the event(s) leading to project failure based on the documentation submitted. 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 is not allowed to submit any new projects to 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, paid for by the developer, 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 must retire issued ECUs within 12 months of the project failure notification date.
- 5.6.13 ECUs not retired within the 12 months will be automatically cancelled in the Equitable Earth [Registry](#).
- 5.6.14 If Equitable Earth determines that the cause of project failure materially compromises the environmental or social integrity of issued ECUs, Equitable Earth may immediately cancel all affected ECUs in the Equitable Earth [Registry](#). ECUs that have already been retired are not subject to cancellation.



## 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 Developers must adhere to the effective dates and grace periods.

### 6.3 Active Stakeholder Feedback

- 6.3.1 Equitable Earth strives to continuously improve its processes and applications by inviting feedback via a [feedback page](#), available on the Equitable Earth website. The page features a feedback survey on operational activities, made available annually for one month.
- 6.3.2 Equitable Earth publicly shares all submitted feedback on the webpage and reviews it thoroughly to inform improvements to the documentation and tools.

### 6.4 Grievance Mechanism

- 6.4.1 Under the Equitable Earth Programme, grievances are managed through a two-tier system:
  - 1) The project-level grievance mechanism, which is managed directly by developers and designed to receive, assess, and resolve complaints from project stakeholders at the local level.



- 2) The Equitable Earth grievance mechanism for grievances that are unresolved, complex, or where complainants prefer not to utilise the project-level mechanism.

6.4.2 Developers and Equitable Earth must establish and operate their grievance mechanisms in accordance with the procedures defined in the Grievance Mechanism Requirements and Procedures.

## 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:

- 1) Cannot charge based on the volume or price of ECUs, as it may create perverse incentives.
- 2) Cannot directly sell or benefit from the number of ECUs sold.
- 3) Applies a combination of fixed fees and area-based fees for its services, including feasibility and design reviews, and MRV. This compensation structure ensures Equitable Earth's revenue is independent from ECU issuance, thereby avoiding any incentive to overestimate GHG reductions or removals.

### Schedule

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

### Fee Adjustment Policy

6.5.2 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.

6.5.3 Equitable Earth reserves the right to change the fee structure at its discretion, considering overall cost structure and business needs.

6.5.3.1 Any changes to the fee structure must adhere to the Fee Schedule principles.



- 6.5.4 **Periodic inflation adjustments.** Prices may be adjusted periodically to reflect inflation. Such adjustments are based on the relevant and globally recognised inflation indices.
- 6.5.4.1 Equitable Earth reviews the inflation rates annually and may apply adjustments accordingly.
- 6.5.5 **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.
- 6.5.6 **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](#). All updates to the Fee schedule will include effective dates and grace periods, where relevant.
- 6.5.7 **Discounts.** Equitable Earth reserves the right to issue discounts on its fees at its sole discretion.
- 6.5.7.1 Equitable Earth ensures the independence of its Certification team by maintaining a 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 and their supporting documents
  - Validation and verification procedures, including:
    - Validation and verification supporting documents
    - 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:
- 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.



- 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.
- 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:

- 1) A general Code of Ethics and Business Conduct and internal rules of procedure.
- 2) A set of policies to prevent, detect and address fraud is included in our Anti-Fraud Policy.
- 3) A set of policies to ensure the independent oversight of the Equitable Earth Programme, including:
  - Technical Advisory Board document
  - Fiduciary Board document
  - 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.
- 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:

- 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.
- 2) **Detection:** assessing the timeliness and efficiency of internal and accounting controls, and of the [Grievance Mechanism](#).



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

| <i>Version</i> | <i>Date</i> | <i>Comment</i>  |
|----------------|-------------|---|
| 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.   |
| 1.3   | 13/11/2025 | Public release of version 1.3 of the Equitable Earth Programme Manual. The complete list of revisions and updates to the documentation will soon be available in the following <a href="#">section</a> of the Equitable Earth website. |
| 1.3.1 | 31/03/2026 | Minor corrections and revisions.   |



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