



Publication Date:
31/03/2026

Version:
v1.3.2

Contact:
Equitable Earth
info@eq-earth.com

Programme

Terms & Definitions

Summary

This document defines all terms used across all Equitable Earth documents, including the Programme Manual, the Equitable Earth Standard, and all methodologies.



Definitions

Adaptive management: A process by which developers update project design at least every five years, based on experience, learnings, and results of the previous period.¹

Additionality: Concept according to which greenhouse gas (GHG) emission reductions or removals arising from a project activity would not have occurred in the absence of incentives created by carbon credit revenues.²

Annual reporting period: The period of time covered by an Annual Report. Annual reporting periods are 12-month periods starting on the anniversary of the project start date.

Assumptions: Implicit or explicit statements perceived as true or taken for granted without providing evidence or proof of their validity.³

Avoidable reversals/avoidable loss events: Reductions of carbon stock in the project crediting area that the developer could have prevented. These could result from:

- Failure to implement activities described in the Project Design Document (PDD), such as cessation of monitoring and verification, field operations, or participants leaving the project; and/or
- Developer negligence, which may include poor project management practices, personnel shortages, subcontractor contract breaches, and financial problems.

Baseline assessment: An analysis of local conditions and context conducted before project activities are implemented and against which project impacts will be evaluated.

Baseline carbon stock: Estimation of the carbon sequestered in a specific area at the start of restoration activities, based on estimations of both above-ground and below-ground biomass. The term 'baseline carbon stock' is used in reference to the restoration site(s). Additional descriptors are used when referring to other areas, such as 'leakage belt baseline carbon stock'.

Baseline scenario: A projected 'business-as-usual' scenario that models what would likely occur in the absence of project activities

¹ Influenced by Holling, C. (1978). 'Adaptive environmental assessment and management.' Available at: [URL](#) (Accessed 13/06/2025).

² Adapted from ICVCM. (2024) 'Core Carbon Principles Assessment Framework and Procedure.' Available at: [URL](#) (Accessed 13/06/2025).

³ Adapted from Schröter, M. et al (2021). 'Assumptions in ecosystem service assessments: Increasing transparency for conservation.' Available at [URL](#) (Accessed 23/02/2026)



Benefit-sharing: The commitment to channel monetary or non-monetary returns back to relevant project stakeholders; e.g., sharing of benefits arising from sustainable wildlife management.⁴

Biological corridor: A continental, marine, coastal, and island delimited territory whose primary purpose is to provide connectivity between landscapes, ecosystems and habitats.⁵

Biome: A region of the Earth's surface and the particular combination of climate conditions, fauna, and flora found within it.⁶

Buffer pool: A centrally managed repository of non-tradeable Equitable Carbon Units (ECUs) used to safeguard the integrity of issued credits by compensating for potential losses of carbon stock in a project.

Buffer zone: A designated area between zones where project activities take place (e.g., restoration sites) and the surrounding landscape that minimises harm from external influences.

Carbon crediting programme: A standard-setting programme that registers mitigation activities and issues carbon credits according to defined rules.⁷

Carbon curve: A graphical representation of the projected issuance of Equitable Carbon Units (ECUs) over the entire crediting period of the project.

Carbon parameters: Data used to estimate and quantify the net GHG reductions or removals resulting from project activities.

Carbon pool: A system that has the capacity to accumulate or release carbon. Examples of carbon pools are forest biomass, wood products, soils, and the atmosphere. The units are mass (e.g., tC).⁸

Carbon rights: Comprises two fundamental concepts: 1) the property rights to sequester and store carbon contained in land, trees, soil, etc. and 2) the right to benefits that arise from the transfer of these property rights (i.e., through emissions trading schemes like the Voluntary Carbon Market (VCM)).⁹

⁴ Adapted from United Nations REDD Program. 'Glossary'. Available at: [URL](#) (Accessed 13/06/2025).

⁵ Sistema Nacional de Areas de Conservacion Costa Rica (n.d.) '*Biological Corridors*'. Available at: [URL](#) (Accessed 13/06/2025).

⁶ Cambridge Dictionary (n.d.). Available at: [URL](#) (Accessed 26/06/2025).

⁷ ICVCM. (2024) 'Core Carbon Principles Assessment Framework and Procedure - Section 5: Definitions.' Available at: [URL](#) (Accessed 13/06/2025).

⁸ IPCC, as quoted in Global Canopy Programme, 'Glossary of Terms - The Little REDD Book. A Guide to governmental and non-governmental proposals for reducing emissions from deforestation and degradation.' (2008.) Available at: [URL](#) (Accessed 13/06/2025).

⁹ Felicani-Robles, F. (2022) '*Carbon Rights and the importance of Benefit Sharing*'. Available at: [URL](#) (Accessed 13/06/2025).



Carbon sink: A process, activity, or mechanism that removes a greenhouse gas, an aerosol, or a precursor of a greenhouse gas from the atmosphere.¹⁰

Community: A group of people living in a geographically restricted area and/or sharing common characteristics, interests, values, or cultural ties.¹¹

Community consultation: A structured, participatory process in which developers actively engage with relevant Indigenous Peoples (IPs) and Local Communities (LCs) identified as project stakeholders to share information, gather feedback, and incorporate input into project design and implementation. It is intended to foster genuine partnership, improve decision-making, and support community empowerment. It does not in itself constitute community consent. Free, prior, and informed consent (FPIC) must be obtained from IPs and LCs holding statutory or customary rights to the project area. See the definition of 'FPIC' for further details.

Compensation claim: The retirement of Equitable Carbon Units (ECUs) by an individual or organisation to offset the greenhouse gas emissions attributable to the retiring party.

Contribution claim: The retirement of Equitable Carbon Units (ECUs) by an individual or organisation to represent a financial contribution to mitigate the impacts of climate change, and support ecological conditions and livelihoods.

Corresponding adjustment: A mechanism to avoid double-counting when countries trade carbon credits under Article 6 of the Paris Agreement. When a corresponding adjustment is made, this means that countries have traded an emission reduction activity internationally to count towards another country's climate pledge, or Nationally Determined Contribution (NDC). The country that has agreed to transfer it will discount the reduction from their own NDC.¹²

Co-design: A collaborative decision-making process that integrates the needs, values, and knowledge systems of relevant project stakeholders throughout the design, implementation and monitoring of the project.

Crediting period: The period during which projects are eligible to issue Equitable Carbon Units (ECUs). The crediting period is comprised of distinct, contiguous monitoring periods.

Cultural heritage: Properties and sites of archaeological, historical, cultural, artistic, and religious significance. It also refers to unique environmental features and cultural

¹⁰ UNFCCC (1992). Available at: [URL](#) (Accessed 13/06/2025).

¹¹ Adapted from Neal, Z. (2020) 'Community'. Available at: [URL](#) (Accessed 13/06/2025).

¹² Abatable. (2024) 'Carbon Glossary.' [URL](#) (Accessed 13/06/2025).



knowledge, as well as intangible forms of culture embodying traditional lifestyles that should be preserved for current and future generations.¹³

Dead wood: All non-living woody biomass not contained in the litter, either standing, lying on the ground, or in the soil. Dead wood includes wood lying on the surface, dead roots, and stumps larger than or equal to 10 cm in diameter or any other diameter threshold as set by the country.¹⁴

Deforestation: Direct human-induced conversion of forested land to non-forested land.¹⁵

Degraded forest: A type of degraded land where forest vegetation has been diminished in terms of biomass and/or species composition, which affects the forest's functionality, integrity, and resilience, as a result of human activity. See the definitions of 'degraded land' and 'forest degradation' for further details.

Disadvantaged group: Groups of persons that experience a higher risk of poverty, social exclusion, discrimination and violence than the general population, including, but not limited to, women, non-binary people, ethnic minorities, migrants, people with disabilities, isolated elderly people and children.¹⁶

Displaced activity area: Activities that originally took place within the project crediting area may be displaced to locations outside the project area as a result of project activities. The displaced activity area refers to the portion of the project crediting area from which these activities were displaced. The percentage of activity shifting from this area is defined and monitored in a leakage belt.

Disturbance: An event that causes a change in an ecosystem. Disturbances can have natural causes, such as floods, storms, lightning strikes, and natural fires, or anthropogenic causes, such as forest clearing for agriculture, use of pesticides, and mining.

Double claiming: The situation where the same GHG emission reduction/removal is used by multiple entities, whether they are parties to the Paris Agreement, aeroplane operators under ICAO's CORSIA, or corporate voluntary buyers, to fulfil their respective climate change mitigation obligations, targets, pledges, or commitments. Double claiming includes international transfers towards achieving Nationally Determined Contributions (NDCs) and transfers utilised by aeroplane operators under

¹³ International Finance Corporation. (2012). *'Performance Standards on Environmental and Social Sustainability'*. Available at: [URL](#) (Accessed 13/06/2025).

¹⁴ UNREDD (n.d.) *'Dead wood definition'* Available at: [URL](#) (Accessed 13/06/2025).

¹⁵ IPCC. (2003). Good Practice Guidance for Land Use, Land-Use Change and Forestry (J. Penman, M. Gytarsky, T. Hiraishi, T. Krug, D. Kruger, R. Pipatti, L. Buendia, K. Miwa, T. Ngara, K. Tanabe, & F. Wagner, Eds.). Intergovernmental Panel on Climate Change (IPCC), IPCC/IGES. Available at [URL](#) (Accessed 10/12/2025).

¹⁶ European Institute for Gender Equality (n.d.) Glossary and thesaurus: Disadvantaged group definition. Available at: [URL](#) (Accessed 07/11/2025).



CORSIA. It also encompasses scenarios where voluntary market transfers count toward both corporate buyer pledges and supplier country NDCs.

Double counting: The situation where two parties claim the same carbon removal or emission reduction. Double counting covers double issuance, double claiming, and double use.¹⁷

Double issuance: One or more Equitable Carbon Units (ECUs) are issued for the same greenhouse gas (GHG) emission reduction or removal. This can occur within the same programme/registry or when multiple programmes/registries concurrently issue carbon credits for a single emission reduction or removal.

Double use: An Equitable Carbon Unit (ECU), representing a net greenhouse gas (GHG) removal, is used multiple times through one of the following circumstances:

- 1) The unit is sold to multiple entities simultaneously due to double issuance or fraudulent sales practices, a scenario often referred to as double selling
- 2) The same unit is applied by its owner towards multiple obligations or targets; or
- 3) An owner uses the unit without retiring or cancelling it, which can result in another entity claiming to use it.

Dynamic baseline: A baseline that is continually adjusted to reflect the changing reality on the ground.

Ecological connectivity: The degree of spatial contiguity and ecological functionality between habitats, encompassing the movement of organisms and the flow of ecological processes.¹⁸

Ecosystem: A biotic complex or assemblage of species, an associated abiotic environment or complex, the interactions within and between those complexes, and a physical space in which they operate.¹⁹

Ecosystem adaptation: Strategy for adapting to climate change that harnesses nature-based solutions and ecosystem services.²⁰

Ecosystem function: The physicochemical and biological processes that occur within an ecosystem that influence life.²¹

¹⁷ Compensate (2021) 'What is double counting and why is it such a big deal?' Available at: [URL](#) (Accessed 13/06/2025).

¹⁸ Adapted from: Bennett, G. (1999). 'Linkages in the Landscape: The Role of Corridors and Connectivity in Wildlife Conservation. IUCN. Available at [URL](#) (Accessed 30/6/2025); and Tischendorf, L., & Fahrig, L. (2000). On the usage and measurement of landscape connectivity. *Oikos*. Available at [URL](#) (Accessed 30/6/2025).

¹⁹ Bland, L.M., Rowland, J.A., Regan, T.J., Keith, D.A., Murray, N.J., Lester, R.E., Linn, M., Rodríguez, J.P. and Nicholson, E., (2018). 'Developing a standardised definition of ecosystem collapse for risk assessment'. *Frontiers in Ecology and the Environment*, 16(1), pp.29-36. Available at: [URL](#) (Accessed 13/06/2025).

²⁰ United Nations Environmental Program. (n.d.) 'Ecosystem adaptation' Available at: [URL](#) (Accessed 13/06/2025).

²¹ Buyers, E. (2022) 'Using ecosystem engineers to enhance multiple ecosystem processes'. British Ecological Society. *Functional Ecology*. Available at [URL](#) (Accessed 11/07/2025).



Ecosystem recovery: The process of an ecosystem regaining its composition, structure and function relative to the levels identified for the reference ecosystem. In restoration, recovery is assisted by restoration activities and can be described as partial or full.²²

Ecosystem resilience: The capacity of an ecosystem to absorb repeated disturbances or shocks and adapt to change without fundamentally switching to an alternative stable state.²³

Ecosystem restoration: Activities that assist in the recovery of ecosystems that have been degraded or destroyed.²⁴

Ecosystem services: The services that an ecosystem supplies and on which humans depend.²⁵

Equitable Carbon Units (ECUs): Unit representing a VVB-verified reduction or removal of 1 tCO₂e from the atmosphere associated with biodiversity and livelihood benefits generated by the project activity. These units are categorised into vintages according to the year when the reduction or removal occurred and are subject to retirement.

Endemic species: Species for which the entire global range is restricted to the site, the region or the country (the level of endemism must be defined).²⁶

Erroneous issuance: Equitable Carbon Units (ECUs) that are issued in error, including the issuance of ECUs that do not exist, or the allocation of ECUs that do not belong to the account holder to which they were credited.

Equitable Earth agents: Employees of Equitable Earth who may interact with external stakeholders. This includes Certification agents, Secretariat agents and External Relations agents.

Exclusion zone: An area inside the boundary of the project area where no project activities take place (e.g., a lake) and are therefore excluded from carbon accounting.

Exotic species: Species occurring in areas outside of their natural geographic range. Also referred to as alien, non-native, non-indigenous, or introduced species.²⁷

²² Gann, G. D., et al. (2019). International Principles and Standards for the Practice of Ecological Restoration. Available at: [URL](#) (Accessed 13/06/2025).

²³ Holling, C. (1973). 'Resilience and stability of ecological systems.' Available at: [URL](#) (Accessed 13/06/2025).

²⁴ United Nations Decade on Ecosystem Restoration (n.d.) 'What is Ecosystem restoration?'. Available at: [URL](#) (Accessed 13/06/2025).

²⁵ EUR-Lex. (n.d.) 'Ecosystem Services' Available at: [URL](#) (Accessed 13/06/2025).

²⁶ United Nations REDD Program. 'Glossary'. Available at: [URL](#) (Accessed 13/06/2025).

²⁷ Root, T., Schneider, S., Warren, R., Price, J., Mastrandrea, P. (2013). *Encyclopedia of biodiversity. 2nd ed. Climate Change and Wild Species*. Available at [URL](#). (Accessed 14/07/2025).



Expansion area: A new geographic area added to an existing project, where project activities will be implemented. See the definition of ‘project expansion’ and ‘project area’ for further details.

Extreme weather events: Occurrences of unusually severe weather or climate conditions that can cause devastating impacts on communities and agricultural and natural ecosystems. Weather-related extreme events are often short-lived and include heat waves, freezes, heavy rainfall, tornadoes, tropical cyclones, and floods.²⁸

Forest: Land that meets internationally recognised definitions of forest, as established by authoritative bodies such as the Food and Agriculture Organization (FAO) or the Intergovernmental Panel for Climate Change (IPCC). Where applicable, national definitions may be used, provided they are consistent with the environmental integrity principles of the Equitable Earth Programme. These definitions typically include threshold criteria for minimum area, tree height at maturity, and canopy cover density. Excluded from this definition are areas established primarily for agricultural production, short-rotation tree crops, or isolated trees.

Forest degradation: A direct human-induced, measurable, sustained loss of forest carbon stocks within the project crediting area, on land that continues to be a forest for the entire period over which the loss is observed. Forest degradation does not include deforestation (i.e., losses that lead to the conversion of forest to non-forest land).

Free, prior, and informed consent (FPIC): Principle set out in the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) that refers to the right of Indigenous Peoples (IPs), and Local Communities (LCs) holding statutory or customary rights to the project area, to give or withhold consent to a project that may affect their lands, territories, resources, or rights. The components of FPIC are defined as follows:²⁹

- Free: free from coercion and intimidation in any form.
- Prior: in advance of the authorisation, initiation, and implementation of project activities, allowing sufficient time for IPs and rights-holding LCs to review, participate, and carry out decision-making processes.
- Informed: access to full information about goals, risks, costs, and opportunities, adequate resources and capacity—not letting language, educational or cultural barriers stand in the way of information sharing.

²⁸ US Department of Agriculture Climate Hubs (n.d.) ‘*Extreme Weather*’ Available at: [URL](#) (Accessed 13/06/2025).

²⁹ Food and Agriculture Organization of the United Nations (n.d.) ‘*Indigenous People Free, Prior and Informed Consent*’ Available at: [URL](#) (Accessed 26/06/2025).



- **Consent:** the collective decision made by the rights-holders and reached through the customary decision-making processes of the affected rights-holders. Consent may be withdrawn at any time.

Under FPIC, IPs and LCs holding rights over the project area (i.e., identified as core project stakeholders) can conduct their own independent and collective discussions and decision-making. They do so in an environment where they do not feel intimidated and where they have sufficient time to discuss in their language and in a culturally appropriate way, matters affecting their rights, lands, natural resources, territories, livelihoods, knowledge, social fabric, traditions, governance systems, and culture or heritage (tangible and intangible).

Genetic diversity: Indicates a significant number of genetically different individuals within the same species.³⁰

Good Standing Certificate: An official document issued by a competent authority or regulatory body confirming that an organisation or entity is legally registered, compliant with applicable laws and regulations, and not subject to administrative sanctions, penalties, or unresolved compliance issues.

Grievance: An expression of concern or complaint voiced by a stakeholder (referred to as the "complainant") who feels they have been or will be impacted by someone else's activities.³¹

Group:

- **M001:** Demarcated land area that may include one or more restoration site(s) with similar ecological characteristics, managed under a unified restoration schedule and long-term management plan. Similar characteristics can include vegetation biomass, land use, levels of conservation and degradation, and accessibility that require different activities.
- **M002:** Demarcated sections of the project area that share the same risk of AGB loss, biome, and distance to forest edge.

Habitat: A place where fauna or flora normally live, characterised primarily by its physical features (topography, soil characteristics, climate, water quality, etc.) and secondarily by the biota that lives there.³²

Harvested wood products: Wood-based materials harvested from forests, which are used for products such as furniture, plywood, paper and paper-like products, or for energy.³³

³⁰ Vedantu (2023) 'Genetic Diversity' Available at: [URL](#) (Accessed 13/06/2025).

³¹ World Bank (n.d.) 'Grievance Mechanisms (GRM) FAQs' Available at: [URL](#) (Accessed 13/06/2025).

³² European Environment Agency (2022) 'An Introduction to Habitats' Available at: [URL](#) (Accessed 13/06/2025).

³³ UNECE (n.d.) 'Carbon Storage in Harvested Wood Products' Available at: [URL](#) (Accessed 13/06/2025).



High-income countries: Economies with a Gross National Income (GNI) per capita of \$13,846 or more in the fiscal year of 2024, as per the World Bank classification.³⁴

Host country: National jurisdiction within which an emission reduction or removal project is physically situated and implemented under the provisions of international climate agreements, such as the Paris Agreement.

Hosting area: The known location where displaced activities now occur, in the context of activity-shifting leakage. Activities that originally took place within the project crediting area may be displaced to locations outside the project area as a result of project activities.

Indicators: Data used to monitor the progress of the project interventions as per the registered Project Design Document and their subsequent impacts on ecological condition and livelihoods. It also includes data to monitor the identified risks and action plans for the project safeguards.

Indigenous Peoples (IPs) and Local Communities (LCs): See separate definitions for Indigenous Peoples and Local Communities below. Note that Equitable Earth uses ‘IPs and LCs’ standard documents. Equitable Earth refers to the individual group (i.e., IPs or LCs) in the appropriate contexts.³⁵

- **Indigenous Peoples (IPs):** Individuals and/or communities who self-identify as Indigenous and are members of communities that maintain an inter-generational connection to place and nature through livelihood, cultural identity and worldviews, institutions, and ecological knowledge. IPs may hold statutory and/or customary rights to all or part of the project area. IPs derive cultural, spiritual, and/or livelihood benefits from the project area or activities.
- **Local communities (LCs):** Non-Indigenous communities with historical linkages to places and livelihoods characterised by long-term relationships with the natural environment, often over generations. LCs may hold statutory and/or customary rights to all or part of the project area.³⁶

Inter-registry operations: The interaction and exchange of carbon credits and related data between different carbon registries or platforms. These operations may include credit transfers, retirement tracking, and credit issuance across multiple registries.

Intervention plan: A plan that describes the project situation, interventions, and logic of how project interventions will achieve the project targets, outcomes, and objectives

³⁴ World Bank (2023) ‘World Bank Country and Lending Group’ Available at: [URL](#) (Accessed 13/06/2025).

³⁵ Adapted from IPBES (n.d.) ‘Glossary’ Available at: [URL](#) (Accessed 13/06/2025).

³⁶ Adapted from IPBES (n.d.) ‘Local Communities’ Available at: [URL](#) (Accessed 25/06/2025/01/2024).



Invasive species: An organism that is not indigenous, or native, to a particular area, and whose presence creates competition with or harms native or endemic species. Invasive species can cause great economic and environmental harm to an ecosystem.³⁷

Jurisdiction: A defined geographical area at the national (e.g., country), sub-national (e.g., state, province, region, department, district), or ecological level (e.g., eco-region), or another clearly demarcated unit within which the project is located, and which serves as the relevant spatial boundary for the application of programmatic or methodological requirements.

Land cover: The biophysical description of the Earth's surface. It is that which overlays or currently covers the ground.³⁸

Land degradation: A negative trend in land condition, caused by direct or indirect human-induced processes, including anthropogenic climate change, expressed as long-term reduction or loss of at least one of the following: biological productivity, ecological integrity, or value to humans.³⁹

Land tenure: The relationship, whether legally or customarily defined, among people, as individuals or groups, with respect to land. Rules of land tenure define how access is granted to rights to use, control, and transfer land, as well as associated responsibilities and restraints. In simple terms, land tenure systems determine who can use what resources for how long, and under what conditions.⁴⁰

Leakage: Displacement of emissions outside the project boundary as a result of project activities.⁴¹

- **Activity-shifting leakage:** The mitigation activity causes emissions to shift location. Mitigation activities can shift emissions to locations not targeted or emissions not monitored by the activity. An example is the displacement of agricultural activities from land that is reforested.⁴²

³⁷ Adapted from National Geographic Education (n.d.) '*Invasive Species*' Available at: [URL](#) (Accessed 13/06/2025).

³⁸ European Environment Agency (n.d.) '*Land Cover*' Available at: [URL](#) (Accessed 13/06/2025).

³⁹ Olsson, L., Barbosa, H., Bhadwal, S., Cowie, A., Delusca, K., Flores-Renteria, D., ... & Stringer, L. (2022). Land degradation. In *Climate Change and Land: an IPCC special report on climate change, desertification, land degradation, sustainable land management, food security, and greenhouse gas fluxes in terrestrial ecosystems*. Available at [URL](#). (Accessed 11/07/2025).

⁴⁰ Adapted from Food and Agriculture Organization of the United Nations (2002). '*Land tenure and rural development*.' Rome: Food And Agriculture Organization Of The United Nations. Available at: [URL](#). (Accessed 11/07/2025).

⁴¹ Blaufelder, C., Katz, J., Levy, C., Pinner, D., Weterings, J. (2020) '*How the voluntary carbon market can help address climate change*' Available at: [URL](#) (Accessed 13/06/2025).

⁴² ICVCM. (2024) '*Core Carbon Principles Assessment Framework and Procedure - Section 5: Definitions*.' Available at: [URL](#) (Accessed 13/06/2025).



- **Market leakage:** Mitigation activities can have an impact on the supply or demand of an emissions-intensive product or service, thereby increasing or decreasing emissions elsewhere.⁴³
- **Upstream/downstream emissions:** Emissions occur upstream or downstream of a mitigation activity and are impacted by the mitigation activity. An example is the emissions associated with the production of a fuel or feedstock used under the mitigation activity (e.g., methane emissions from natural gas production).⁴⁴

Leakage belt: A 5-kilometre-wide transitional area along the project perimeter, where ecological and environmental impacts related to the project may manifest. This width is chosen as the majority of leakage is likely to occur within 5km of the project boundary, and it is feasible for developers to take action against leakage identified within this area. Legally designated protected areas are excluded. Specific monitoring and mitigation measures must be implemented to address unintended emission-causing activities beyond the project's immediate boundaries.

Level of assurance: The degree of confidence the VVB expresses, through verification activities, that the environmental information statement, whether it be GHG-related statements or project activity-related statements, is free from material misstatement and conforms to the relevant criteria.⁴⁵

- **Reasonable assurance:** The level of assurance where the nature and extent of the verification activities have been designed to provide a high but not absolute level of assurance on historical data and information.
- **Limited assurance:** The level of assurance where the nature and extent of the verification activities have been designed to provide a reduced level of assurance on historical data and information.

Litter: All non-living biomass with a diameter less than 10 cm, lying dead, in various states of decomposition above the mineral or organic soil. This includes litter, fomic, and humic layers. Live fine roots (of less than the suggested diameter limit for below-ground biomass) are included in litter where they cannot be distinguished from it empirically.

Living wage: The amount of income needed to provide an employee with a basic but socially acceptable standard of living. It is different from the minimum wage, which is an amount set by law to ensure workers have enough income to live above the poverty level.⁴⁶

⁴³ *ibid.*

⁴⁴ *ibid.*

⁴⁵ Adapted from International Organization for Standardization (2019). 'Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements (ISO 14064-3:2019)'. Available at: [URL](#) (Accessed 27/02/2026).

⁴⁶ European Observatory of Working Life (2020) 'Living Wage' Available at: [URL](#) (Accessed 25/06/2025).



Local provenance area: A propagule collection area within which propagule transfer is thought to conserve locally adapted traits.

Loss event: A specific occurrence that leads to the release of previously sequestered carbon back into the atmosphere, where the cumulative reduction exceeds 5% of previously verified net GHG removals or reduction in carbon pools accounted for within the project boundary.

Materiality: The threshold at which errors, omissions, or misstatements in the environmental information statements—individually or in aggregate—could reasonably influence the decisions of intended users relying on the GHG statement.⁴⁷

Monitoring period: Time period during which project activities are implemented, monitored, and reported on, and for which GHG reductions or removals are generated. Each monitoring period is covered by a Monitoring Report. Monitoring periods cover at least one year and no more than five years.

Moral person: A collective entity that is recognised by law or custom as an artificial person, which is given certain legal rights and duties of a physical person.⁴⁸

Mutualistic interactions⁴⁹: Mutually beneficial species interactions. Plant-pollinator mutualisms are particularly important and involve nearly 170,000 plant and 200,000 animal species.

Nationally determined contributions (NDCs): Self-defined national climate pledges under the Paris Agreement, detailing countries' commitments to limit global warming to 1.5°C, adapt to climate change impacts, and ensure sufficient finance to support these efforts.⁵⁰

Native species: A species that is within its known natural range and occurs naturally in a given area or habitat, as opposed to an introduced species or invasive species.⁵¹

Natural regeneration: The process through which juvenile plants and coppice that have established naturally replace plants that have died or have been killed.⁵²

Nature-based solutions: Solutions that are inspired and supported by nature, which are cost-effective, simultaneously provide environmental, social and economic benefits and help build resilience. Such solutions bring more diverse nature and

⁴⁷ Adapted from International Organization for Standardization (2019). 'Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements (ISO 14064-3:2019)'. Available at: [URL](#) (Accessed 03/03/2026).

⁴⁸ Law Insider (n.d.) 'Moral Person' Available at: [URL](#) (Accessed 25/06/2025).

⁴⁹ Landry, C. (2010) 'Mighty Mutualisms: The Nature of Plant-pollinator Interactions'. Nature Education Knowledge. Available at: [URL](#) (Accessed 25/06/2025).

⁵⁰ UNDP (n.d.) (2023) 'What are NDCs and how do they drive climate action?' Available at: [URL](#) (Accessed 13/06/25).

⁵¹ A Dictionary of Environment and Conservation. (2007). In Oxford University Press eBooks. Available at: [URL](#) (Accessed 25/06/2025).

⁵² N. Brown, (2004). 'SILVICULTURE | Natural Regeneration of Tropical Rain Forests', in Burley, J. (ed.) *Encyclopedia of Forest Sciences*: Elsevier, pp.1061-1066. Available at [URL](#). (Accessed 14/07/2025).



natural features and processes into cities, landscapes, and seascapes, through locally adapted, resource-efficient and systemic interventions.⁵³

Neighbouring community: Any community residing in or near the project area that is not classified as Indigenous Peoples (IPs) or a Local Community (LC) and does not hold any statutory or customary rights over the project area. Neighbouring communities may be affected by, or have the potential to affect, the project.

Non-timber forest products (NTFPs): biological products other than timber (excluding ecosystem services and abiotic products), harvested by humans in natural ecosystems. These products may include fruits, nuts, seeds, medicinal and ornamental plants, fish and game, resins, essences, fibres, oils, honey, bushmeat and mushrooms. NTFPs include the use of wood products (such as firewood, chewing sticks, timber for carving or utensils, and agricultural implements) for domestic use or by small-scale enterprises.⁵⁴

NTFPs are gathered in the wild or produced as (semi-)domesticated plants in plantations or in intermediate production systems, which reflect several degrees of domestication. What distinguishes NTFPs from agricultural products is the wild or semi-domesticated mode of production. A particular resource loses the status of being an NTFP once it is largely human-propagated (and ultimately domesticated) by humans; it then becomes a crop or livestock.

Non-woody biomass: Plant biomass with a diameter at breast height (DBH) less than 10 cm.⁵⁵

Outcome: What is ultimately achieved by an activity, as distinct from its outputs, which relate to more direct or immediate objectives.⁵⁶

Participatory techniques: It encompasses research designs, methods, and frameworks that use systematic inquiry in direct collaboration with those affected by an issue.⁵⁷

Permanence: How long the carbon dioxide removed or avoided will be kept out of the atmosphere. Typically, 100 years is considered the benchmark that allows a project to brand itself as 'permanent'.⁵⁸

⁵³ European Commission (2023) 'Research and Innovation - Nature-based solutions' Available at: [URL](#) (Accessed 25/06/2025).

⁵⁴ Shackleton, C. M., Pandey, D., & Ticktin, T. (2015). Ecological sustainability for non-timber forest products. Available at: [URL](#) (Accessed 25/06/2025).

⁵⁵ Neumann, M., Echeverria, S., & Hasenauer, H. (2023) 'A simple concept for estimating deadwood carbon in forests, Carbon Management'. Available at: [URL](#) (Accessed 25/06/2025).

⁵⁶ Organisation for Economic Co-Operation and Development [Database]. Available at: [URL](#) (Accessed 25/06/2025).

⁵⁷ Adapted from: Vaughn, L., Jacquez, F. (2020) 'Participatory Research Methods - Choice Points in the Research Process.' Available at: [URL](#) (Accessed 25/06/2025).

⁵⁸ Sylvera (2022) 'Permanence in carbon credits: why it matters, and how to evaluate it'. Available at: [URL](#) (Accessed 25/06/2025).



Physical person: An individual in their full legal capacity and enabled to act according to the current law.⁵⁹

Political contributions: Any contribution, made in cash or in kind, to support a political cause. Examples include gifts of property or services, advertising or promotional activities endorsing a political party, and the purchase of tickets to fundraising events.⁶⁰

Politically exposed person (PEP): An individual exposed to particular risks on account of the political, jurisdictional or administrative functions they perform or have performed or of those that immediate family members or individuals known to be closely associated with them or who become closely associated during the business relationship perform or have performed.⁶¹

Population dynamics: The portion of ecology that deals with the variation in time and space of population size and density for one or more species.⁶²

Pre-submission activities: Project activities implemented by the project on or after the project start date and before submitting a project proposal to Equitable Earth.

Project activity: Any activities implemented by the project, and allowed under the Equitable Earth Programme and the applied methodology.

Project area: The defined external boundaries of the geographic area where the project activities take place. The project area is an aggregate of all areas where interventions, operations, or project-related activities take place, as well as any exclusion zones. The developer must hold operating rights over this area, granted through land tenure or a binding contractual agreement.

Project contributor: Any individual participating in the planning, implementation, management, or monitoring of the project, whether employed by the developer, contracted independently, or engaged through a partner organisation or service provider.

Project crediting area: The delineated portion of the project area that meets the eligibility criteria defined in the applicable methodology for generating Equitable Carbon Units (ECUs). It represents the spatial extent where project activities directly contribute to emission reductions or removals. The boundaries of the project crediting area must be mapped, justified, and documented, including any exclusions or changes over time.

⁵⁹ Law Insider (n.d.) '*Physical Person*'. Available at: [URL](#) (Accessed 25/06/2025).

⁶⁰ Transparency International (n.d.). '*Political Contribution*'. Available at: [URL](#) (Accessed 25/06/2025).

⁶¹ Autorité des marchés financiers (2021) '*Guidelines on the concept of politically exposed persons*'. Available at: [URL](#) (Accessed 25/06/2025).

⁶² Begon, M., Harper, J.L. and Townsend, C.R., (1986) '*Ecology. Individuals, populations and communities*'. Blackwell scientific publications. Available at: [URL](#) (Accessed 14/07/2025).



Project developer (developer): Person or entity that manages and develops a project to reduce or remove greenhouse gas (GHG) emissions. The developer may or may not be the project proponent or its authorised representative.

Project expansion: The inclusion of a new project area, referred to as the expansion area, within an already certified project.

Project intervention: A group of activities with a common focus allowed under the applied methodology and implemented by the project that are designed to meet project targets, outcomes, and objectives.

Project lifetime: The period encompassing all crediting periods, including any approved renewals.

Project proponent: Person or entity that can demonstrate ownership of the project and bears all legal and financial responsibilities and liabilities associated with the project.

Project shapefile: A shapefile containing the geographic boundaries of the project area, and including the project's zonation. See the definition of 'shapefile' for further details.

Project stakeholders: Any individual, group, or organisation that has an interest in, influence over, or may directly or indirectly affect or be affected by any project activities, decisions, or outcomes.

Project stakeholder type: Category or classification of stakeholders based on their relationship to the project — such as their degree of influence, interest, rights, or how they are affected by the project's outcomes. Under the Equitable Earth Standard, project stakeholder types include:

- **Core stakeholders:** Any project stakeholders who hold rights over the project area, including customary and statutory rights. They typically derive benefits, livelihoods, and/or income from the project area.
- **Direct stakeholders:** Any project stakeholders who are directly involved in project activities and/or derive benefits, livelihoods, or income from the project or project area but do not hold any rights over it.
- **Indirect stakeholders:** Any project stakeholders who are not directly affected by the project activities but may have an interest in the broader economic, social, or environmental outcomes. They do not receive direct benefits, livelihoods, or income from the project area, nor do they hold any rights over it.
- **Other:** Any stakeholders who are not Indigenous Peoples (IPs) nor Local Communities (LCs) but may have an interest in, influence over, or may directly or indirectly affect or be affected by any project activities, decisions, or outcomes. This typically refers to officials/duty-bearers, investors/buyers, academia, the general public, media, etc.



Reference ecosystem: A reference ecosystem usually represents a non-degraded version of the ecosystem, complete with its flora, fauna, and other biota, abiotic elements, functions, processes, and successional states that might have existed on the restoration site(s) had degradation not occurred, and adjusted to accommodate changed or predicted environmental conditions.⁶³

Reference site: An area with similar attributes to the project crediting area. This site must be identified in the reference ecosystem shapefile.

Reference site carbon stock: The estimated amount of carbon stored in the reference site(s).

Reforestation: The conversion of previously forested land back to forest.

Restoration site: Delimited zones within the project crediting area where restoration activities are carried out. The project crediting area usually encompasses multiple restoration sites. Each separate restoration site must be identified in the project shapefile.

Reversal: When the emissions resulting from loss events in a verification period exceed the removals achieved during the same verification period.

Risk sharing: A risk management and control strategy that involves the contractual shifting of a pure risk from one party to another.

Risk treatment: The process of selecting and implementing measures to modify the impact of a specific risk by, for example, avoiding, mitigating, transferring, accepting or sharing a risk.

Secondary buyer: Actors that purchase Equitable Carbon Units (ECUs) after they have been purchased by an initial buyer.

Secondary forest growth: The natural regrowth of biomass within a previously degraded forest that begins to recover once active drivers of degradation, such as logging, agricultural encroachment, or grazing, are removed or controlled. This regrowth gradually restores canopy cover, species diversity, and ecosystem functionality.⁶⁴

Secretariat: Equitable Earth team responsible for managing the oversight, governance, development, and revision of the Equitable Earth programme and methodologies.

Seed-transfer zone: A geographic area within which seeds are predicted to be able to be moved without adverse fitness effects.

⁶³ Gann, G. D., et al. (2019). 'International Principles and Standards for the Practice of Ecological Restoration.' Available at: [URL](#) (Accessed 22/04/2024).

⁶⁴ Adapted from Chokkalingam U., de Jong W. and Sabogal C. (n.d.) 'Secondary forest definitions and dynamics.' CIFOR. Available at: [URL](#) (Accessed 25/06/2025).



Sentinel: A series of advanced Earth observation satellites operated by the European Space Agency (ESA), integral to the Copernicus programme, providing precise and systematic environmental monitoring data for global sustainability efforts.

Shapefile: Non-topological file format for storing the geometric location and attribute information of geographic features. This is used to indicate the boundaries of relevant project zones.⁶⁵

Site preparation: Activities that aim to mitigate site-specific factors (e.g., invasive species, soil compaction, nutrient deficits) and create favourable conditions for ecosystem recovery and the establishment, growth, and survival of target species. It typically includes a variety of techniques that modify the physical, chemical, or biological properties of the project area.

- **Site preparation intensive techniques** degrade the biotic and abiotic integrity of the soil and can be invasive and potentially detrimental to human and ecosystem health if not strictly controlled, and include, for example, the use of chemicals, transitory non-native species, heavy machinery, or prescribed burning. These techniques can only be used under the specific circumstances and requirements specified in methodology-specific documents.
- **Site preparation non-intensive techniques** do not degrade the biotic and abiotic integrity of the soil and include, for example, manual methods like weeding or adding organic fertiliser.

Social additionality: Measurable social benefits resulting directly from project activities and that would not have occurred in the absence of those activities, as determined relative to the baseline assessment.

Soil inorganic carbon (SIC): The carbon pool in soil that includes mineral forms of carbon that, for example, formed via rock or mineral weathering.

Soil organic carbon (SOC): The carbon pool in soil that includes living or previously living organic matter, but excludes the coarse roots of the belowground biomass pool.⁶⁶

Stakeholders: Any individual, group, or organisation that has an interest in, influence over, or may directly or indirectly affect or be affected by any of Equitable Earth's activities or operations.⁶⁷

Stakeholder engagement: A process through which all relevant project stakeholders are actively informed about the project, provided opportunities to share feedback,

⁶⁵ ArcGis (n.d.) 'What is a shapefile?' Available at: [URL](#) (Accessed 25/06/2025).

⁶⁶ UNREDD (n.d.) 'Dead wood definition' Available at: [URL](#) (Accessed 25/06/2025).

⁶⁷ UN Guiding Principles Reporting Framework (n.d.) 'Glossary' Available at: [URL](#) (Accessed 25/06/2025).



and whose feedback is considered throughout project design and implementation. The process may be tailored for different stakeholder types.

Stakeholder group: A group of individual stakeholders who derive similar income, livelihood, well-being and/or cultural values from the project and whose values are different from those of other groups. Every individual stakeholder must belong to at least one stakeholder group, but may belong to more than one. Stakeholder groups will often be segments of the population, not officially designated assemblages.

Start date: The date on which project activities are first implemented, including pre-submission activities, where applicable.

Statutory right: A legal right granted to a person or entity under statute or under the law.⁶⁸

Succession dynamics: Ecological change that occurs after a disturbance, generally following a predictable path, and often repeating. Succession dynamics occur in all natural systems.⁶⁹

Sustainable livelihood: A livelihood is environmentally sustainable when it maintains or enhances the local and global assets on which livelihoods depend, and has net beneficial effects on other livelihoods. A livelihood is socially sustainable when it can cope with and recover from stress and shocks, and provide for future generations.⁷⁰

Technical Advisory Board (TAB): An external committee established and appointed by the Equitable Earth Secretariat to provide technical input on decisions.

Thinning practices: The selective removal of trees or vegetation, conducted after site preparation and establishment of vegetation, to reduce density and improve forest structure to support ecosystem restoration objectives. Thinning may be used in the project area throughout the project's lifetime.⁷¹

Traditional knowledge: Knowledge, innovations, and practices of Indigenous and Local Communities around the world. Developed from experience gained over the centuries and adapted to the local culture and environment, traditional knowledge is transmitted orally from generation to generation. It tends to be collectively owned and takes the form of stories, songs, folklore, proverbs, cultural values, beliefs, rituals, community laws, local language, and agricultural practices, including developing plant species and animal breeds. Traditional knowledge is mainly practical, particularly in fields such as agriculture, fisheries, health, horticulture, forestry, and environmental management.⁷²

⁶⁸ Lawyer Zone (2021). 'Statutory Right (Legal Definition And How It Works)'. Available at: [URL](#) (Accessed 25/06/2025).

⁶⁹ University of Alaska Fairbanks (n.d.) 'Exploring Land Cover Change Through Repeat Photography'. Available at: [URL](#) (Accessed 25/06/2025).

⁷⁰ United Nations ESCWA (2007). 'Sustainable Livelihoods'. Available at: [URL](#) (Accessed 25/06/2025).

⁷¹ Cristina Gonçalves, A. (2021). 'Thinning: An Overview.' Available at [URL](#) (Accessed 13/06/2025).

⁷² Unesco Institute for Statistics (n.d.) 'Traditional Knowledge'. Available at: [URL](#) (Accessed 25/06/2025).



Ultimate Beneficial Owner (UBO): The natural person who ultimately owns or controls a legal entity or arrangement, whether through direct or indirect ownership, voting rights, or other means.

Unavoidable reversals/loss events: Events beyond the control of the developer. They are categorised as follows:

- Natural disaster events: events caused by disasters such as fire, severe drought, storms, floods, landslides, hurricanes, earthquakes, and pest/disease outbreaks.
- Any act of war (whether declared or not), invasion, revolution, insurrection, terrorism, or any other acts of a similar nature or force.
- Any change in governmental requirements or policy that affects the project implementation and operations is also included.

Validation: The process of independent, third-party evaluation of a mitigation activity requesting registration under the Equitable Earth Programme by an approved Validation and Verification Body (VVB) against the rules, requirements, and provisions of the Programme Manual, the Equitable Earth Standard and the applied methodology. Validation follows the completion of the project design review by Equitable Earth.⁷³

Validation and Verification Body (VVB): An independent third-party entity that is accredited by an International Accreditation Forum (IAF) member to perform validation and/or verification audits. Equitable Earth determines which institutions or organisations are approved to be VVBs following the VVB approval process.⁷⁴

Validation opinion: A VVB's formal, documented conclusion confirming the project's conformance to the Programme Manual, Equitable Earth Standard, and the applied methodology, following validation. It provides assurance to stakeholders—including the developer, Equitable Earth, VVBs, project stakeholders, and the general public—that the project design complies with all relevant Equitable Earth Programme requirements.

Verification: The periodic, independent, and objective assessment by a VVB of a project's monitored GHG emission reduction and/or removal claims and implemented activities, to determine their conformance to the rules, requirements, and provisions of the Programme Manual, Equitable Earth Standard and applied methodology, thereby providing the basis for ECU issuance.⁷⁵

⁷³ Adapted from ICVCM. (2024) 'Core Carbon Principles Assessment Framework and Procedure - Section 5: Definitions.' Available at: [URL](#) (Accessed 13/06/2025).

⁷⁴ *ibid.*

⁷⁵ *ibid.*



Verification opinion: A VVB’s formal, documented conclusion confirming the project’s conformance with the Programme Manual, Equitable Earth Standard, and the applied methodology following verification. It confirms the VVB’s opinion that the GHG emission reductions and/or removals claimed by the developer for the monitoring period assessed are materially correct. It provides assurance to stakeholders—including the developer, Equitable Earth, VVBs, project stakeholders, and the general public—that the GHG data and reduction/removal claims are accurate and rigorously assessed.

Verification period: The time period during which greenhouse gas (GHG) emission reductions or removals were generated and have been verified by a Validation and Verification Body (VVB). This period is stated in each Verification Report.

Vintage: Verified units from a defined period of time (e.g., one calendar year).

Vulnerable stakeholders: Project stakeholders that are considered marginalised, vulnerable and/or disadvantaged due to being at risk of poverty or social exclusion because of physical disabilities, age factors, ethnic origins, lack of housing, or substance abuse. This may include, but is not limited to, people of African descent, Indigenous people, Roma, Sinti, persons belonging to national, ethnic, religious, and linguistic minorities, migrants, refugees, asylum-seekers, internally displaced people, people living in extreme poverty, women, youth, and LGBTQI+.⁷⁶

Woody biomass: Trees with trunk diameter equal to or greater than 10 cm at breast height.

Zonation: The process of defining different areas of relevance to the project in a shapefile (e.g., project area, project crediting area, restoration site(s), exclusion zone(s), hosting area(s), activity displacement area(s)).

⁷⁶Adapted from UN (n.d.) ‘*Vulnerable Groups: who are they?*’ Available at: [URL](#) (Accessed 26/06/2025) and Kiss, M. (2016) ‘*Vulnerable social groups: Before and after the crisis*’ Available at: [URL](#) (Accessed 25/06/2025).



Acronyms

Acronym	Meaning
AD	Avoided Deforestation
AGB	Above-Ground Biomass
AGBD	Above-Ground Biomass Density
AICPA	American Institute of Certified Public Accountants
ALS	Airborne Laser Scanning
AML	Anti-Money Laundering
ANSI	American National Standards Institute
API	Application Programming Interface
ARR	Afforestation, Reforestation and Revegetation
AUDD	Avoided Unplanned Deforestation and Degradation
BAAR	Baseline Allocation for Assessed Risk
BGB	Below-Ground Biomass
BVP	Baseline Validity Period
CA	Corresponding Adjustment
CAP	Corrective Action Plan
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CEOS	Committee on Earth Observation Satellites
CNES	Centre National d'Études Spatiales (National Center for Space Studies) [French]
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
CL	Clarification Request
CSR	Corporate Social Responsibility
CTF	Countering the Financing of Terrorism
DBH	Diameter at Breast Height
dMRV	Digital Measurement, Reporting and Verification
ECU	Equitable Carbon Unit
eDNA	environmental DNA
ESA	European Space Agency



Acronym	Meaning
FAO	Food and Agriculture Organization
FAR	Forward Action Request
FPIC	Free, Prior and Informed Consent
GFW	Global Forest Watch
GHG	Greenhouse gas
GNI	Gross National Income
HCV	High Conservation Value
HRP	Historical Reference Period
HWP	Harvested Wood Products
IAF	International Accreditation Forum
ICAO	International Civil Aviation Organization
ICROA	International Carbon Reduction and Offset Alliance
ICVCM	Integrity Council for the Voluntary Carbon Market
IFM	Improved Forest Management
IFO	International Finance Corporation
ILO	International Labour Organization
IPCC	Intergovernmental Panel on Climate Change
IP and LC	Indigenous Peoples and Local Communities
ISO	International Organization for Standardization
ITMO	Internationally Transferred Mitigation Outcome
IUCN	International Union for Conservation of Nature
JRL	Jurisdiction Reference Level
KBA	Key Biodiversity Area
KYC	Know Your Customer
LiDAR	Light Detection And Ranging
LoA	Letter of Authorisation
LoI	Letter of Intent
LUCA	Land Use Change Alerts
MIGA	Multilateral Investment Guarantee Agency
MRV	Monitoring, Reporting, and Verification
NBS	Nature-based Solutions



Acronym	Meaning
NDC	Nationally Determined Contribution
NTFP	Non-Timber Forest Product
PDD	Project Design Document
PPE	Personal Protective Equipment
R&D	Research & Development
REDD	Reducing Emissions from Deforestation and Forest Degradation
RET (species)	Rare, Endangered and Threatened (species)
RS	Root-to-shoot ratio
SAR	Synthetic Aperture Radar
SDG	Sustainable Development Goal
SIC	Soil Inorganic Carbon
SMART	Specific, Measurable, Achievable, Relevant, and Time-bound
SOC	Soil Organic Carbon
TLS	Terrestrial Laser Scanning
UAV	Unmanned Aerial Vehicles
UBO	Ultimate Beneficial Owner
UN	United Nations
UNDRIP	United Nations Declaration on the Rights of Indigenous Peoples
UNFCCC	United Nations Framework Convention on Climate Change
VVB	Validation and Verification Body
VCM	Voluntary Carbon Market
VCMI	Voluntary Carbon Markets Integrity Initiative
WDPA	World Database on Protected Areas



www.eq-earth.com