

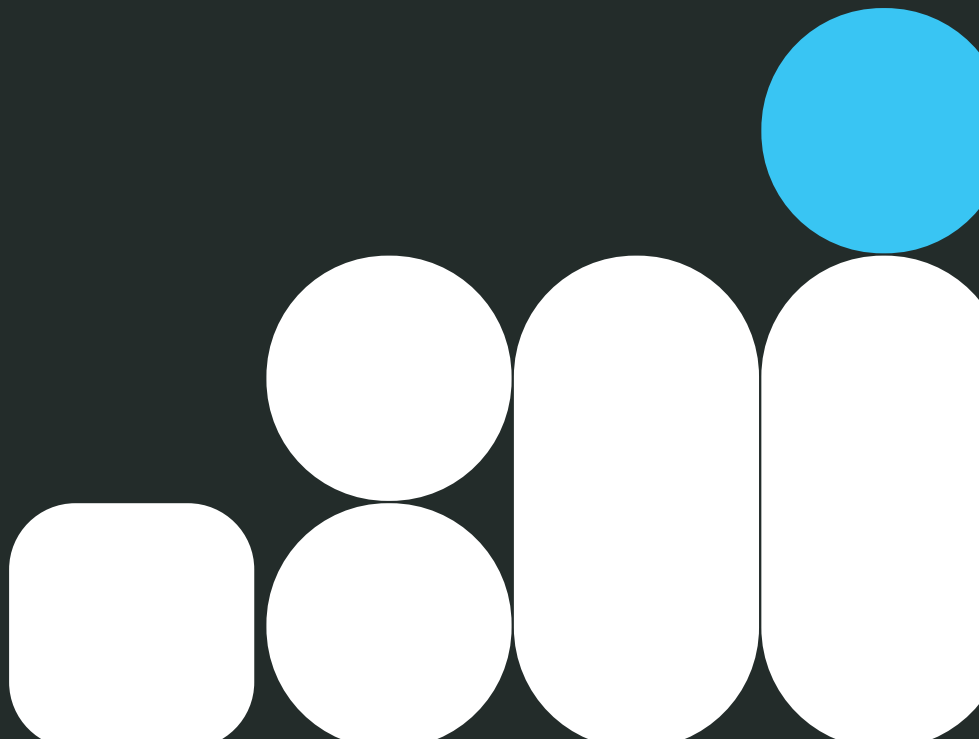


Puro.earth Certification Framework

# Article 6 Procedures

Procedures for the Use of CORCs for NDCs and  
Other International Mitigation Purposes

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# 1. Purpose

## 1.1. Introduction

These Procedures constitute a program-level instrument within the Puro.earth Certification Framework. They govern the authorization, labeling, transfer, and lifecycle management of Carbon Removal Credits (CORCs) for use under Article 6 of the Paris Agreement, including for CORSIA compliance and other international mitigation purposes. These Procedures complement the Puro.earth Certification Procedures and the Common Criteria and operate in conjunction with the Puro Standard General Rules and other normative documents forming the Certification Framework.

## 1.2. Program-Level Objectives

At the program level, these Procedures are designed to:

- 1.2.1. Establish the registry architecture for authorized use classification and CORSIA eligibility labeling of CORCs;
- 1.2.2. Define Issuing Body procedures for CORSIA eligibility preconditions assessment, corresponding adjustment verification, and status disclosure;
- 1.2.3. Set requirements for Host Country attestations, first transfer identification, and the assessment of new or revised methodologies against the approved Scope of Eligibility;
- 1.2.4. Govern the reconciliation of double-claimed mitigation outcomes and the comparison of Host Country Article 6 accounting information with program records, to prevent double counting and double claiming;
- 1.2.5. Govern Registry Attestation and the maintenance of compliant registry services under the ICAO CORSIA framework; and
- 1.2.6. Establish governance and oversight arrangements, including authorization review, segregation of duties, transparent public reporting, and continuous Letter of Authorization status monitoring.

## 1.3. Operator-Level Objectives

At the Operator level, these Procedures establish the compliance obligations applicable to Operators seeking Article 6 Authorized Use status for CORCs, including:

- 1.3.1. Requirements for submitting complete and accurate Article 6 authorization requests supported by a valid Letter of Authorization issued by the designated Host Country authority;
- 1.3.2. Representations of accuracy and completeness, and the obligation to disclose any conflicting contractual claims over the mitigation outcome;
- 1.3.3. Notification and cooperation obligations in connection with Letter of Authorization status changes, corresponding adjustment verification, and reconciliation processes; and
- 1.3.4. The enforcement consequences, including CORSIA Eligible label suspension and CORC withdrawal, applicable to material non-compliance with Operator obligations under these Procedures.

## 2. Authorized Uses and Registry Controls

### 2.1. Registry Status Architecture

- 2.1.1. The Registry shall distinguish Program Eligibility Preconditions from Authorized Use status.
- 2.1.2. The Registry shall record Program Eligibility Preconditions and Authorized Use in separate fields.
- 2.1.3. The Registry shall disclose both fields in machine-readable format.

### 2.2. Authorized Use Classification

- 2.2.1. The Host Country shall authorize CORCs for NDC use, OIMP use, or no international use.
- 2.2.2. The Registry shall assign one Authorized Use classification to each CORC.
- 2.2.3. The Registry shall assign the value “NDC,” “OIMP,” or “None” to the Authorized Use field.
- 2.2.4. The Registry shall assign the OIMP subtype “CORSIA,” “Other,” or “CORSIA or Other” where Authorized Use equals “OIMP.”
- 2.2.5. The Registry shall permit the subtype “CORSIA or Other” only prior to first transfer.
- 2.2.6. The Registry shall lock the Authorized Use classification and OIMP subtype upon first transfer.
- 2.2.7. The Registry shall prohibit modification of Authorized Use or OIMP subtype after first transfer.

### 2.3. CORSIA Eligibility Preconditions Assessment

- 2.3.1. The Issuing Body shall assess whether a CORC satisfies the eligibility conditions defined in the ICAO document entitled “CORSIA Eligible Emissions Units” applicable to the relevant compliance period.
- 2.3.2. The Issuing Body shall verify Program approval status, methodology eligibility, issuance timeframe, and ex-post verification requirements in accordance with the ICAO document applicable to the relevant compliance period.
- 2.3.3. The Registry shall record that a CORC satisfies CORSIA eligibility preconditions where verification under clause 2.3.2 has been completed.
- 2.3.4. The Registry shall label a CORC as “CORSIA Eligible” only where the CORC satisfies all eligibility conditions defined in the ICAO “CORSIA Eligible Emissions Units” document applicable to the relevant compliance period.
  - A. Where the ICAO eligibility conditions applicable to the relevant compliance period require Host Country authorization and a commitment to account for the mitigation outcome to avoid double claiming, the Issuing Body shall verify that such authorization and commitment have been provided prior to labeling the CORC as “CORSIA Eligible.” Satisfaction of this requirement does not constitute confirmation that a corresponding adjustment has been applied in the Host Country’s national inventory; the status of corresponding adjustment application shall be tracked separately under Section 2.6.
  - B. The Issuing Body shall not impose additional eligibility conditions beyond those defined in the ICAO document applicable to the relevant compliance period.

- 2.3.5. The Registry shall record the applicable CORSIA compliance period and eligibility timeframe at the unit level.
- 2.3.6. The Registry shall record the methodology identifier and version under which each CORC was issued, to enable distinction between units issued under different versions of the same methodology.
- 2.3.7. CORSIA Eligible labeling is specific to the compliance period for which the ICAO Council has made an affirmative eligibility decision in respect of the Program. The Issuing Body shall not label CORCs as 'CORSIA Eligible' for a compliance period for which no affirmative ICAO Council decision is in effect. Where an ICAO Council decision amends, restricts, or does not renew the Program's eligibility for a subsequent compliance period, the Issuing Body shall update unit-level eligibility records accordingly and publicly disclose the nature and scope of any such changes.

## 2.4. First Transfer Identification

- 2.4.1. The Registry shall identify first transfer events in accordance with applicable CMA decisions.
- 2.4.2. The Registry shall record the date of first transfer, acquiring Party or scheme administrator, and intended use.
- 2.4.3. The Registry shall treat only CMA-defined cross-border or scheme administrator transfers as first transfer events.
- 2.4.4. The Registry shall lock Authorized Use and OIMP subtype upon identification of first transfer.

## 2.5. Corresponding Adjustment Verification and Status Disclosure

- 2.5.1. The Issuing Body shall verify corresponding adjustment requirements where a CORC is authorized for NDC or OIMP use requiring a corresponding adjustment.
- 2.5.2. The Issuing Body shall verify documentation from the Host Country, acquiring Party, or recognized Article 6 reporting mechanism prior to confirming corresponding adjustment has been applied.
- 2.5.3. The Issuing Body shall retain corresponding adjustment documentation for a minimum of five (5) years.
- 2.5.4. "Corresponding Adjustment Application Pending": The Registry shall record this supplementary status where the commitment to apply a corresponding adjustment has been verified in accordance with clause 2.3.4(a) but confirmation that the corresponding adjustment has been applied in the Host Country's national inventory has not yet been obtained.
- 2.5.5. The Registry shall disclose the supplementary status in a machine-readable field.
- 2.5.6. The Issuing Body shall initiate a reconciliation and risk review process under Section 2.8 and Section 2.10 where material non-application of corresponding adjustment requirements is identified.
- 2.5.7. The Issuing Body shall disclose reconciliation measures and mitigation actions where corresponding adjustment application cannot be confirmed within the applicable reporting cycle.

## 2.6. Host Country Attestation Requirements

- 2.6.1. The Issuing Body shall require that each Host Country authorization or attestation submitted in support of CORSIA use specifies:

- A. Authorized mitigation outcome vintages.
  - B. Applicable CORSIA compliance period.
  - C. Definition of first transfer applied.
  - D. Timing and process for applying corresponding adjustments.
  - E. Designated national authority issuing the authorization.
- 2.6.2. The Issuing Body shall verify that the Host Country authorization is consistent with publicly available Article 6 reporting information.
- 2.6.3. The Registry shall publish the Host Country authorization or a summary containing the elements listed in clause 2.6.1 prior to labeling a CORC as "CORSIA Eligible."
- 2.6.4. The Registry shall prohibit labeling of a CORC as "CORSIA Eligible" unless the Host Country authorization has been publicly disclosed in accordance with clause 2.6.3.
- 2.6.5. The Issuing Body shall not proceed with CORSIA labeling based on a Letter of Authorization that does not contain the elements specified in clause 2.6.1, consistent with the requirements of the ICAO 'CORSIA Eligible Emissions Units' document applicable to the relevant compliance period.

## 2.7. New Methodology and Scope of Eligibility Assessment

- 2.7.1. Before labeling CORCs issued under a new or revised methodology as "CORSIA Eligible," the Issuing Body shall assess whether the methodology falls within Puro's Scope of Eligibility as determined by the ICAO Council for the relevant compliance period.
- 2.7.2. The assessment under clause 2.7.1 shall verify, at a minimum, that:
- A. The activity's first crediting period start date falls within the Eligible Unit Dates approved for the relevant compliance period;
  - B. The unit vintages fall within the approved Eligibility Timeframe;
  - C. The activity type is positively identified within Puro's approved Scope of Eligibility and is not on the program's exclusions list; and
  - D. Introduction of the methodology does not constitute a material change to program-level procedures previously assessed by TAB, within the meaning of clause 2.7.6.
- 2.7.3. Where the assessment under clause 2.7.2 confirms all conditions are satisfied, the Issuing Body may label CORCs under the new or revised methodology as "CORSIA Eligible" without prior TAB review, provided those units are publicly identified as CORSIA eligible consistent with Puro's program-specific section in the ICAO document "CORSIA Eligible Emissions Units."
- 2.7.4. Where the assessment under clause 2.7.2 identifies that any condition is not satisfied, the Issuing Body shall:
- A. Suspend CORSIA labeling for CORCs under that methodology; and
  - B. Submit the methodology or program change to TAB for review before resuming CORSIA labeling.
  - C. The Issuing Body shall publicly disclose the suspension within thirty (30) calendar days of its commencement, including the identity of the methodology affected, the basis for the suspension, and the date of submission to TAB.

- D. The Issuing Body shall review the suspension status at each TAB assessment cycle and, in any event, no less frequently than annually, and shall publish the outcome of each such review.
- 2.7.5. The Issuing Body shall document its assessment under clause 2.7.2 for each new or revised methodology, retain such documentation for a minimum of five (5) years, and make a summary of each assessment publicly available.
- 2.7.6. For the purposes of clause 2.7.2(d), a material change means any update to program or registry procedures that would alter the functions addressed in the EUC, related guidelines, or the Registry Attestation, including any change that would alter responses to questions in the application form submitted to the ICAO Secretariat.
- 2.7.7. Where a methodology submitted to TAB under clause 2.7.4(b) has not received a determination within twelve (12) months of submission, the Issuing Body shall:
- A. Notify TAB in writing of the outstanding submission and request a timeline for determination;
  - B. Publish the status of the outstanding submission, including the date of submission and the date of the notification under (a); and
  - C. Report the matter to the Issuing Body's governing body for oversight.
- 2.7.8. Where TAB determines that the methodology does not require a program-level review, or where the ICAO Council makes an affirmative eligibility decision covering the methodology, the Issuing Body shall lift the suspension within thirty (30) calendar days of receiving that determination, update the Registry accordingly, and publicly disclose the lifting of the suspension and its basis.

## 2.8. Reconciliation of Double-Claimed Mitigation Outcomes

- 2.8.1. The Issuing Body shall establish procedures to reconcile mitigation outcomes that are subsequently determined to have been double claimed between a Host Country and a CORSIA operator.
- 2.8.2. The Issuing Body shall require the Operator to cooperate in reconciliation where the double-claiming risk arises from project-level information or authorization documentation.
- 2.8.3. The Issuing Body shall implement reconciliation through replacement, cancellation and reissuance in accordance with Section 2.12, or other corrective measures consistent with ICAO guidance.
- 2.8.4. The Issuing Body shall demonstrate operational capability and governance procedures sufficient to implement reconciliation measures within ninety (90) calendar days of identification of a material double-claiming discrepancy, unless a longer period is approved in writing by the Issuing Body's governing body, documented, and publicly disclosed alongside the reason for the extension.
- 2.8.5. The Registry shall disclose reconciliation actions and corrective measures applied.

## 2.9. Operator Responsibilities Under Article 6

A validation or verification body assessing a Supplier's compliance with the obligations set out in this Section shall apply the conformity assessment guidance set out in the Article 6 sub-section of the Audit Guidance and the nonconformity classification framework set out in the Certification Procedures and Audit Guidance. References to clause numbers in this Section are to this document unless otherwise stated.

2.9.1. The Operator shall submit a complete request for Article 6 Authorized Use prior to assignment of Authorized Use status.

Applies to: Validation and Verification.

Default finding if not met:

- Minor NC. A sequencing lapse in submission does not affect the substantive validity of the authorization, provided all required information is present at the time of assessment.
- Escalate to Major NC where the request is materially incomplete in a manner that would have prevented authorization had it been assessed prior to assignment, or where the program-wide escalation rule applies.

2.9.2. The Operator shall provide the Letter of Authorization issued by the designated Host Country authority. A VVB assessing a Operator's compliance with this clause shall also confirm conformity with Common Criterion 3.4 of the Puro Common Criteria, which governs the Article 6 authorization obligation as part of the project certification process and constitutes the prior certification-level assessment of the same underlying requirement.

Applies to: Validation and Verification.

Default finding if not met:

- Major NC in each of the following cases: (a) no LoA is on file at Verification; (b) an LoA is on file but was issued by a non-designated authority; (c) the LoA does not cover the vintage years or compliance period of the CORCs subject to assessment. There is no administratively correctable version of non-compliance with this clause in any of these cases.

2.9.3. The Operator shall represent that documentation submitted in support of Article 6 authorization is accurate and complete.

Applies to: Verification.

Default finding if not met:

- Major NC where a material inaccuracy or omission is identified – that is, where LoA content is inconsistent with Registry records, Host Country public reporting, or the minimum elements required under clause 2.6.1 in a manner that affects the substantive validity of the Authorized Use.
- Minor NC where the lapse is administrative and does not affect the substance of the authorization.

2.9.4. The Operator shall represent that the mitigation outcome is not subject to conflicting contractual claims.

Applies to: Validation and Verification. At Validation, the representation covers the absence of known conflicting claims at design stage. At Verification, the representation is confirmed against chain-of-title evidence for the relevant vintage years.

Default finding if not met:

- Major NC. A conflicting contractual claim creates a direct double-selling risk. Where the Supplier cannot demonstrate the basis for its representation, or where evidence of a conflicting claim is identified, the finding is Major NC regardless of whether the conflict has been formally asserted. An unresolved potential conflict that has not been investigated is treated as Major NC given the materiality of the risk.

2.9.5. The Operator shall notify the Issuing Body of any withdrawal, suspension, or modification of a Letter of Authorization as this will impact the Attributes of the issued CORCs in accordance with Puro Standard General Rules (as amended from time to time), rule 3.1.3 and may lead to a process of reconciliation.

Applies to: Verification. This is a continuous obligation assessed at each verification cycle against the current LoA status.

Default finding if not met:

- Major NC where a withdrawal or suspension has occurred and has not been notified to the Issuing Body – CORCs may in that case continue to be labeled CORSIA Eligible on the basis of an authorization that no longer exists.
- Minor NC where a modification has occurred and notification was delayed but the LoA remains valid and in force and the modification does not affect the eligibility or scope of the Authorized Use.

2.9.6. The Operator shall cooperate with the Issuing Body in providing documentation necessary for corresponding adjustment verification and reconciliation.

Applies to: Verification.

Default finding if not met:

- Major NC where refusal or material non-cooperation prevents the Issuing Body from completing corresponding adjustment verification under Section 2.5 or reconciliation under Section 2.8 – both are program-level CORSIA compliance controls and Supplier non-cooperation that prevents either from functioning is a breakdown of the program's integrity framework over which a positive opinion cannot be issued.
- Minor NC where cooperation is partial or delayed but sufficient documentation has been provided for the relevant processes to proceed.

2.9.7. Where, in the course of audit proceedings under the Article 6 sub-section of the Audit Guidance, the Issuing Body exercises its authority under clause 2.9.9 to withdraw CORCs from the Supplier's account on the basis of a material breach established or confirmed during those proceedings, the VVB shall not issue a positive validation or verification opinion until the replacement obligation under clause 2.9.10 has been satisfied or a binding plan for its satisfaction has been accepted by the Issuing Body.

2.9.8. Where the Issuing Body identifies or receives notification of a non-compliance with clauses 2.9.2, 2.9.4, or 2.9.5, the CORSIA Eligible label and Authorized Use classification on the affected CORCs constitute Attributes within the meaning of Rule 3.1.3 of the Puro Standard General Rules. The Issuing Body may exercise its authority under Rules 3.1.3.1 and 3.1.4 of the General Rules to suspend the Production Facility and transactions on affected CORCs pending investigation and resolution of the non-compliance.

2.9.9. The following non-compliances with this Section constitute a material breach of the Puro Standard within the meaning of Rule 3.4.1.1(ii) of the General Rules, entitling the Issuing Body to withdraw CORCs from the Operator's account:

- A. Submission of a Letter of Authorization that was known to be defective, inaccurate, or issued by a non-designated authority at the time of submission, in breach of clauses 2.9.2 and 2.9.3;
- B. Failure to disclose a conflicting contractual claim over the mitigation outcome, in breach of clause 2.9.4; and

- C. Failure to notify the Issuing Body of a withdrawal or suspension of a Letter of Authorization, in breach of clause 2.9.5, where CORCs have continued to be labeled CORSIA Eligible on the basis of that authorization.

The scope of withdrawal shall be limited to CORCs whose CORSIA Eligible label or Authorized Use classification is affected by the breach.

2.9.10. Where CORCs are withdrawn under clause 2.9.9, the Issuing Body shall require the Operator to deposit, within sixty (60) calendar days, CORCs of the same type within the meaning of Rule 6.7.5.3 of the General Rules, that is, CORCs bearing an equivalent CORSIA Eligible label and Authorized Use classification, supported by a valid Letter of Authorization from a designated Host Country authority, to the Issuing Body's account in a quantity equal to the withdrawn volume. If the Operator is unable to deposit equivalent CORCs within this period, the Issuing Body shall report the matter to its governing body and publicly disclose the outstanding replacement obligation, the volume affected, and the steps being taken to protect affected Beneficiaries.

## 2.10. Host Country Accounting Comparison and Transparency

### 2.10.1. Scope

- A. The Issuing Body shall compare Host Country accounting information reported under Article 6.2 with the volume of CORCs labeled as "CORSIA Eligible" and used under CORSIA where the Host Country has provided an attestation of non-double claiming.
- B. The Issuing Body shall perform the comparison using information submitted by the Host Country pursuant to the Article 6.2 reporting requirements applicable at the time of the comparison, including as set out in Section IV of Annex I to Decision 2/CMA.3 and any subsequent CMA decisions that amend or supplement those reporting requirements.

### 2.10.2. Relevant Accounting Information

- A. The Issuing Body shall review, at a minimum:
  - i. Total quantity of mitigation outcomes authorized for OIMP.
  - ii. Total quantity of mitigation outcomes first transferred.
  - iii. Corresponding adjustments applied in the national emissions balance.
  - iv. Vintage years associated with authorized and transferred mitigation outcomes.
  - v. Unique identifiers or tracking information where reported.
  - vi. Information on cooperative approaches and acquiring Parties.
- B. The Issuing Body shall compare the information listed above with:
  - i. Volumes of CORCs authorized for OIMP subtype "CORSIA";
  - ii. Volumes of CORCs labeled as "CORSIA Eligible".
  - iii. Volumes of CORCs canceled for CORSIA compliance under Section 2.12.

### 2.10.3. Timing and Process

- A. The Issuing Body shall conduct the accounting comparison within six (6) months of publication of each Host Country Biennial Transparency Report or relevant Article 6 submission.

- B. The Issuing Body shall document discrepancies between national reporting and program records.
- C. The Issuing Body shall initiate reconciliation procedures under Section 2.8 where material discrepancies are identified.

#### 2.10.4. Publication

- A. The Registry shall publish all Host Country authorizations and attestations relied upon for CORSIA labeling.
- B. The Registry shall publish a summary of accounting comparison results for each Host Country.
- C. The Registry shall publish reconciliation actions initiated because of identified discrepancies.
- D. The Issuing Body shall maintain publicly accessible documentation describing the methodology used for accounting comparison.

2.10.5. The Issuing Body shall review the accounting comparison methodology described in this Section following each session of the CMA at which Article 6.2 reporting requirements are amended or supplemented and shall update the comparison methodology to reflect such changes within six (6) months of the relevant CMA decision entering into effect. The Issuing Body shall publicly disclose any resulting changes to the comparison methodology in accordance with clause 2.10.4(d).

## 2.11. Registry Attestation

2.11.1. The Issuing Body shall maintain a current Registry Attestation in the form approved by the ICAO Council (C-DEC 220/5), signed by both the Issuing Body and the program registry administrator(s), in respect of each registry designated to provide registry services under CORSIA.

2.11.2. The Registry shall not:

- A. Identify cancellations as CORSIA-specific;
- B. Generate or support CORSIA Emissions Unit Cancellation Reports; or
- C. Promote itself as capable of providing registry services for CORSIA compliance purposes, until (i) the signed Registry Attestation has been published on the ICAO CORSIA website; and (ii) the program registry is identified in the ICAO document "CORSIA Eligible Emissions Units" for the relevant compliance period.

2.11.3. The Issuing Body shall review and resubmit the Registry Attestation where registry systems, data fields, or administrative arrangements change in a manner that constitutes a material change within the meaning of clause 2.7.6.

2.11.4. The Issuing Body shall submit an updated Registry Attestation in response to each ICAO/TAB call for applications or reapplications.

2.11.5. The program registry administrator shall notify the Issuing Body of any material change to the program registry within thirty (30) calendar days of such change, to enable timely review and resubmission of the Registry Attestation in accordance with clause 2.11.3.

## 2.12. Cancellation for CORSIA Compliance

2.12.1. The Registry shall maintain a distinct cancellation reason code for CORSIA compliance use, separately identifiable from voluntary retirement and all other cancellation types.

- 2.12.2. The Registry shall require, as a precondition to cancellation for CORSIA compliance purposes, that the CORC:
- A. Bears the status "CORSIA Eligible" at the time of cancellation; and
  - B. Carries the OIMP subtype "CORSIA" at the time of cancellation. Where the OIMP subtype is "CORSIA or Other" and no first transfer has occurred, the Issuing Body shall update the subtype to "CORSIA" prior to processing the cancellation.
- 2.12.3. The account holder initiating a cancellation for CORSIA compliance shall specify, at the time of cancellation:
- A. The applicable CORSIA compliance period;
  - B. The aeroplane operator on whose behalf the cancellation is made; and
  - C. The intended Emissions Unit Cancellation Report (EUCR) reference.
- 2.12.4. The Registry shall generate a cancellation record for each CORSIA cancellation containing, at minimum:
- A. The CORSIA compliance period(s) for which the CORC is eligible;
  - B. The start date of the underlying activity's first crediting period;
  - C. The unique identifier of the registry account in which the cancellation was executed;
  - D. Where applicable, the unique identifier of the registry account from which the cancellation was initiated;
  - E. The serial number and vintage of the cancelled CORC;
  - F. The aeroplane operator on whose behalf the cancellation was made; and
  - G. All further fields required under Table AS-7, Appendix 5 of the CORSIA Standards and Recommended Practices (Annex 16, Volume IV).
- 2.12.5. Cancellation records shall be made available in column-separated, downloadable format. The use of open text fields for the data points specified in clause 2.12.4(a) through (d) is not permitted.
- 2.12.6. Cancellation record formats shall be compatible with the data ingestion requirements of the CORSIA Central Registry (CCR) as communicated by the ICAO Secretariat from time to time. The Issuing Body shall monitor ICAO communications regarding CCR format requirements and shall update the Registry's cancellation record format within ninety (90) calendar days of receiving notification of any change to those requirements.
- 2.12.7. Cancellation records shall be publicly accessible at no cost and without credentials.
- 2.12.8. Cancellations for CORSIA compliance are irreversible.
- 2.12.9. The Registry shall update the unit-level record of each cancelled CORC to reflect the CORSIA cancellation, including the compliance period, cancellation date, and cancelling account identifier.

## 3. Governance and Oversight

### 3.1. Authorization Review

- 3.1.1. The Issuing Body shall review each Letter of Authorization prior to assigning Authorized Use.
- 3.1.2. The Issuing Body shall verify authority, scope, vintage coverage, and conditions of each Letter of Authorization.
- 3.1.3. The Issuing Body shall retain authorization review documentation for a minimum of five (5) years.
- 3.1.4. The Issuing Body shall decline Authorized Use assignment where documentation is incomplete or inconsistent with applicable CMA guidance or Section 2.10 comparison requirements.

## 3.2. Segregation of Duties

- 3.2.1. The Issuing Body shall require four-eyes approval for Article 6's authorization decisions.
- 3.2.2. The Issuing Body shall prohibit commercial staff from determining final authorization eligibility.

## 3.3. Public Reporting

- 3.3.1. The Issuing Body shall publish an annual Article 6 summary including authorized volumes, first transfer volumes, CORSIA-eligible volumes, CORSIA cancellation volumes, and reconciliation actions.

## 3.4. Continuous LoA Status Monitoring

- 3.4.1. The Issuing Body shall maintain a current record of the status of each Letter of Authorization relied upon for CORSIA Eligible labeling and shall review that status at intervals not exceeding twelve (12) months or upon receipt of any notification, information, or indication that an LoA may have been withdrawn, suspended, or materially modified.
- 3.4.2. In addition to the periodic review under clause 3.4.1, the Issuing Body shall initiate an immediate status review upon:
  - A. Receipt of an Operator notification under clause 2.9.5;
  - B. Any communication from a Host Country authority indicating a change to an LoA; or
  - C. Identification, through the accounting comparison under Section 2.10 or any other means of information inconsistent with the continued validity of an LoA.
- 3.4.3. Where a status review under clause 3.4.1 or 3.4.2 confirms that a LoA has been withdrawn or suspended, the Issuing Body shall, without requiring a VVB audit to be in progress:
  - A. Exercise its authority under clause 2.9.8 to suspend transactions on affected CORCs within five (5) business days of confirmation;
  - B. Notify the affected Operator in writing of the suspension, identifying the affected CORCs, the basis for the suspension, the Issuing Body's authority to withdraw CORCs under clause 2.9.9 where a material breach is established, and the replacement obligation that would arise under clause 2.9.10; and
  - C. Publicly disclose the suspension within thirty (30) calendar days, consistent with the disclosure standard in clause 2.7.4(c).

- 3.4.4. Where the Issuing Body's review is inconclusive, that is, where the Operator has not notified the Issuing Body and the Issuing Body cannot confirm the current LoA status through publicly available information, the Issuing Body shall formally request confirmation of LoA status from the Operator within ten (10) business days. Failure by the Operator to provide such confirmation within thirty (30) calendar days of the request shall be treated as a basis for suspension under clause 2.9.8 pending resolution.
- 3.4.5. A suspension under this Section does not constitute a finding of material breach. The Issuing Body shall conduct an investigation of sufficient scope to determine whether the conditions for withdrawal under clause 2.9.9 are met before exercising its withdrawal authority. The investigation shall be completed within sixty (60) calendar days of the suspension unless the Issuing Body's governing body approves an extension in writing.
- 3.4.6. Where the Issuing Body determines following investigation that a material breach within the meaning of clause 2.9.9 has occurred, the Issuing Body shall proceed to withdrawal and require replacement under clauses 2.9.9 and 2.9.10 without requiring the involvement of a VVB.
- 3.4.7. The Issuing Body shall document all status reviews, their findings, and any actions taken under this Section, and shall retain such documentation for a minimum of five (5) years. Where an LoA is confirmed to remain valid following a review, the Issuing Body shall record that confirmation.

## 4. Limitations of Liability

- 4.1.1. The Issuing Body shall facilitate transparent recording of authorization, eligibility, cancellation, and reconciliation processes.
- 4.1.2. The Issuing Body shall not guarantee sovereign performance of corresponding adjustment application.

## 5. Definitions and Abbreviations

Terms and abbreviations used in these Procedures have the meanings assigned in the Puro List of Definitions and Abbreviations. In the event of inconsistency between a definition in that document and a term used in these Procedures, the Puro List of Definitions and Abbreviations prevail.

## 6. References

ICAO. 2019 (as amended). CORSIA Eligible Emissions Units [applicable compliance period edition]. Available at: <https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Emissions-Units.aspx>

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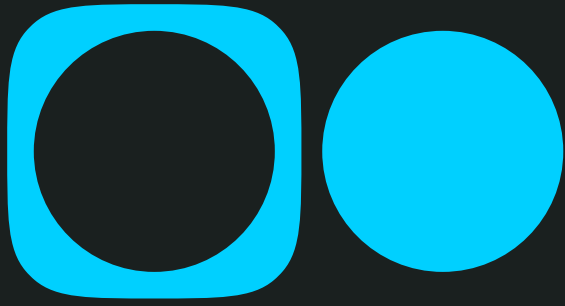
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## 7. Document History

Version	Issue Date	Comment
V 1.0	1 February 2024	Approved revised text from Appendix A of General Rules D.4.0
V 1.1	12 March 2024	<ul style="list-style-type: none"> <li>Enhanced procedural description of corresponding adjustments.</li> <li>Added requirements on evidence of application of corresponding adjustments by host country, reconciliation to avoid the double claiming of non-adjusted CORCs, and provision for the performance reporting on CORCs with authorized uses under Article 6 of the Paris Agreement.</li> </ul>
V 1.2	10 May 2024	<ul style="list-style-type: none"> <li>Included definitions under section 1 and made changes to numbering.</li> <li>Updated definition of “authorized uses” and their labeling (Table 1).</li> <li>Enhanced reporting procedures and flow diagram.</li> </ul>
V 1.3	6 March 2026	<ul style="list-style-type: none"> <li>Strengthened Article 6 controls to align with ICAO CORSIA EUC and TAB clarifications, including ICAO-anchored CORSIA labelling, unit-level eligibility timeframe recording, enhanced host attestation and public disclosure requirements, supplementary CA verification status with reconciliation mechanism, defined Supplier responsibilities, and strengthened governance safeguards.</li> <li>Flow diagram removed.</li> </ul>
V 2.0	28 May 2026	<ul style="list-style-type: none"> <li>Complete restructuring of the document into normative rule format, with expanded Purpose and Operator Responsibilities sections including conformity assessment guidance, nonconformity classifications, and CORC withdrawal and replacement obligations.</li> <li>New sections added on new methodology scope assessment (2.7), Registry Attestation (2.11), CORSIA cancellation procedures (2.12), and continuous Letter of Authorization status monitoring (3.4).</li> <li>Definitions cross-referenced to the Puro List of Definitions and Abbreviations</li> <li>References expanded to include ICAO SARPs, C-DEC 220/5, TAB FAQs, and TAB Clarifications (November 2025).</li> </ul>



# puro earth

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Puro.earth is the world's leading market infrastructure provider for engineered carbon dioxide removal (CDR). We provide the certification frameworks, scientific standards, and digital systems that allow engineered CDR to scale as an investment-grade market.

At the core of this infrastructure is the Puro Standard - the world's first dedicated standard built for the needs of an engineered CDR market. We certify suppliers under the Puro Standard that durably store carbon dioxide for at least 100 years, and in many cases over 1,000 years. To date, we have certified over 100 engineered CDR projects, resulting in the issuance of over 1.5 million CO<sub>2</sub> Removal Certificates (CORCs) in the Puro Registry as verified, traceable, investable assets. Our infrastructure is trusted by over 700 companies worldwide to procure carbon removals with confidence.

Nasdaq has owned a majority stake in Puro.earth since 2021. This brings 50+ years of expertise in building and operating the world's most trusted markets, strengthening Puro.earth's ability to deliver the transparency, rigor, and operational capacity needed to make CDR an institutional-grade asset class.

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