



Puro.earth Certification Framework

List of Definitions and Abbreviations

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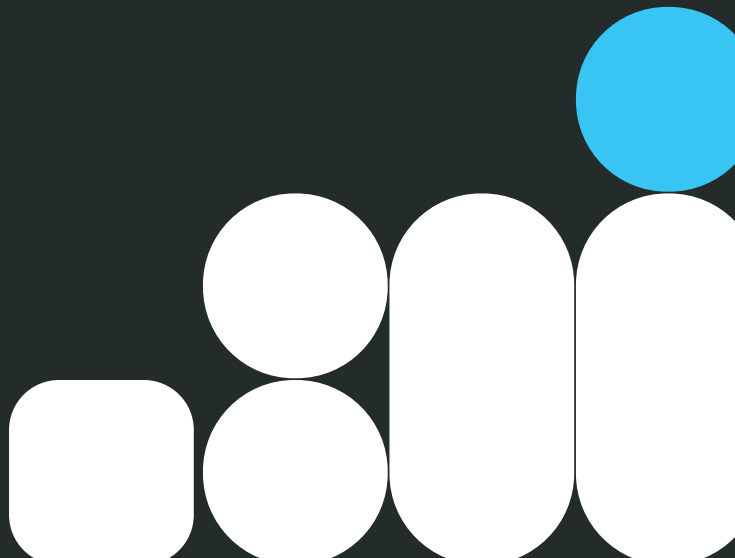


Table of Contents

1. Scope and Purpose	2
2. Import and precedence rules	2
2.1. Import rule	2
2.2. Precedence	2
2.3. Deprecated terms	2
3. Mapping of imports by document	2
3.1. Governance Model	2
3.2. Certification Procedures	2
3.3. Principles and Common Criteria	3
3.4. Puro Methodologies	3
3.5. Audit Guidance	3
3.6. Article 6 Procedures	3
4. Maintenance and Revision	3
5. Terms and Definitions	3
5.1. Structure and Classification of Terms.....	3
5.1.1. Tier classification	3
5.1.2. Scope markers.....	4
5.1.3. Accepted terms and synonyms.....	4
5.1.4. Notes	5
5.2. List of Terms	5
6. Abbreviations	18
6.1. List of Abbreviations.....	19
Document History	21

1. Scope and Purpose

This document provides the single authoritative list of defined terms applicable across all normative documents issued under the Puro.earth Certification Framework. It is normative in nature. Unless explicitly stated otherwise, defined terms in this document shall apply unchanged wherever they appear in:

- Governance Model
- Certification Procedures
- Common Criteria
- Puro Methodologies
- Program-specific annexes
- Audit Guidance
- Article 6 Procedures

No normative document may redefine a term listed herein. Where necessary, documents may: reference Accepted or deprecated terms, or introduce new terms, which shall be proposed for inclusion in this master list at the next revision cycle.

2. Import and precedence rules

2.1. Import rule

All normative documents under the Puro.earth Certification Framework import this document by reference for terms and definitions.

2.2. Precedence

In case of inconsistency:

1. This Puro List of Definitions prevails.
2. Methodology-specific definitions prevail over generic definitions only if explicitly stated.
3. External Program definitions apply only within the scope of that External Program and its annexes.
4. Scope-marked terms (Tier 3) apply only within the programme or instrument indicated by their scope marker and shall not be cited in normative requirements applicable to other programmes without first removing the scope marker through a formal revision.

2.3. Deprecated terms

Deprecated terms are retained solely for backward compatibility and interpretation of legacy documentation. They shall not be used in new normative text.

3. Mapping of imports by document

3.1. Governance Model

Imports all role, decision, clarification, and deviation definitions from this document.

3.2. Certification Procedures

Imports all definitions from this document without modification.

3.3. Principles and Common Criteria

Imports all definitions from this document. Methodology-specific terms may be added in annexes, subject to inclusion in the next revision of this list.

3.4. Puro Methodologies

Import all applicable definitions from this document. Any methodology-specific definitions shall be clearly identified and shall not conflict with this list.

3.5. Audit Guidance

Import all applicable definitions from this document without modification.

3.6. Article 6 Procedures

Import all applicable definitions from this document without modification.

4. Maintenance and Revision

This Puro List of Definitions shall be reviewed:

- Whenever a new normative document is introduced.
- Whenever a revision introduces new or modified defined terms.
- At least once every four years.

Proposed changes shall be reviewed and approved in accordance with the Governance Model.

5. Terms and Definitions

5.1. Structure and Classification of Terms

5.1.1. Tier classification

Terms in this document are classified into three tiers reflecting the scope of their application across the Puro.earth Certification Framework.

- **Tier 1 – Framework terms** apply universally across all normative documents, programmes, and methodologies operating under the Puro.earth Certification Framework. They carry no scope marker. Where a Tier 1 term is used in a normative document, it has the meaning assigned here without qualification or modification.
- **Tier 2 – Cross-programme mappings** are terms used by an external regulatory instrument or programme that are equivalent in meaning to a Tier 1 term but appear under a different name in that instrument's vocabulary. Tier 2 terms do not have independent entries. They are recorded as accepted terms beneath the relevant Tier 1 entry, with the instrument or programme of origin identified in parentheses. A Tier 2 term may be used in normative documents or programme-specific annexes operating under the relevant external instrument; in all other contexts, the Tier 1 primary term applies.
- **Tier 3 – Programme-scoped terms** apply exclusively within the programme, instrument, or regulatory framework indicated by the scope marker attached to the entry. They are included in this master list to preserve a single authoritative source of defined terms across the Framework, but their operative scope is limited as indicated. A Tier 3 term shall not be used in normative requirements

applicable to programmes other than those identified in its scope marker unless the scope marker is first removed through a formal revision of this document.

5.1.2. Scope markers

Tier 3 entries carry a scope marker immediately following the bold term heading, before the definition text. The scope marker takes the form of an italicised parenthetical identifying the programme or instrument to which the term's operative scope is confined. The following scope markers are currently in use:

- A. (Article 6 only) – the term applies exclusively within the Puro Article 6 Procedures and the Paris Agreement Article 6 cooperative approaches framework.
- B. (CORSIA only) – the term applies exclusively within the CORSIA eligibility framework administered by ICAO and the associated Puro registry controls.
- C. (Article 6 / CORSIA only) – the term applies within both the Article 6 Procedures and the CORSIA eligibility framework, where those instruments operate in conjunction.
- D. (CRCF only) – the term applies exclusively within the EU Carbon Removals and Carbon Farming Regulation programme operated by Puro.earth as an External Program.
- E. (Puro Standard only) – the term applies exclusively within the Puro Certification Program (Puro Standard) and has no operative function under other programmes operated within the Framework.

Where a future programme introduces terms requiring a new scope marker, the marker shall be established at the time the programme is onboarded and this section updated accordingly.

5.1.3. Accepted terms and synonyms

Certain terms used in external regulatory instruments, legacy Puro documentation, or other carbon market frameworks are functionally equivalent to a primary term defined in this document but appear under a different name. These are recorded as accepted terms beneath the relevant entry.

An accepted term is not a separate definition. It is a cross-reference confirming that the named synonym carries the same meaning as the primary term within the scope indicated. The following conventions apply:

- A. Where an accepted term originates in a specific external instrument or programme, the instrument is identified in parentheses – for example, "monitoring audit (under EU CRCF)" or "scheme owner (under EU CRCF)". Outside that instrument's scope, the primary term applies and the accepted term shall not be used in new normative text.
- B. Where an accepted term carries no parenthetical qualifier, it is recognised across the Framework without restriction – for example, "Project Design Document" as an accepted term for Project Activity Description. Such terms may appear in normative documents where context requires, but the primary term is preferred.
- C. Where an accepted term is marked as deprecated, it is retained solely for the interpretation of legacy documentation and shall not be used in any new normative text, whether qualified or unqualified.
- D. No normative document may use an accepted term in a manner that assigns it a meaning different from the primary term to which it is mapped. If a distinction in

meaning is required, the term must be proposed as a new independent entry through the revision process set out in Section 4.

5.1.4. Notes

Notes appearing beneath a definition entry are non-normative. They provide interpretive guidance, identify cross-references to related provisions, record governance commitments, or flag known application constraints. A note does not modify the operative meaning of the term above it and shall not be cited as the basis for a normative obligation.

5.2. List of Terms

Terms are listed in alphabetical order. Where applicable, accepted terms (synonyms recognised for use in normative documents) and deprecated terms (retained for backward compatibility only) are indicated.

Account

registry account used to hold carbon removal certificates and to execute registry transactions.

Account Holder

legal or natural person authorized to operate an account in the Registry and execute permitted transactions.

Activity Plan (*EU CRCF only*)

See Project Activity Description.

Article 6 Authorized Use (*Article 6 only*)

the designation assigned to a CORC in the Puro Registry confirming that the corresponding mitigation outcome has been authorized by the host country NDA for international transfer under Article 6 of the Paris Agreement and that the required corresponding adjustment will be applied to the host country's national accounts.

Note: *Operator-level obligations governing the authorization process are set out in CC 3.4. Registry-level implementation is governed by the Puro Article 6 Procedures.*

Audit Report

the formal document prepared by a VVB following the completion of a validation or verification audit, setting out the audit scope, objectives, evidence reviewed, findings, and conclusions. The Audit Report confirms whether the project activity or its reported performance complies with the applicable requirements and supports the certification decision. Audit Reports are submitted to the Certification Office for internal review and published in the Registry upon acceptance.

Baseline Scenario

the counterfactual scenario representing the conditions most likely to prevail in the absence of the project activity, used as the reference against which additionality is assessed, and net CDR is calculated in accordance with the applicable Common Criteria and methodology-specific criteria.

Beneficiary

the natural or legal person on whose behalf a carbon removal credit is retired, as designated by the Account Holder at the time of retirement. The beneficiary is the entity to whom the climate benefit of the retired credit is attributed and whose identity is recorded in the retirement statement published in the Registry.

Note: *The beneficiary may be the Account Holder itself or a third party. Where a beneficiary is designated, their identity is disclosed publicly in the Registry following any applicable embargo period. See CP Section 9.4.*

Biomass Sourcing Criteria (BSC)

the standalone living instrument maintained by Puro's Scientific Advisory Board setting feedstock category definitions, traceability requirements, sustainability criteria, and evidence options applicable to biomass feedstocks used in carbon removal activities.

Note: *The BSC is updated independently of the Common Criteria revision cycle. Operators shall apply the version current at the time of Validation.*

Biennial Transparency Report (BTR) (Article 6 only)

The report submitted by Parties to the Paris Agreement under the Enhanced Transparency Framework, containing information on greenhouse gas inventories and, where applicable, corresponding adjustments applied under Article 6.2 in respect of mitigation outcomes authorized for international transfer.

Note: *BTRs are used by the Issuing Body as a primary source for the Host Country accounting comparison required under the Article 6 Procedures.*

Carbon Credit

A tradeable intangible instrument that is issued by a carbon-crediting program, representing a GHG emission reduction to, or removal from, the atmosphere equivalent to one metric tonne of carbon dioxide equivalent. This is calculated as the difference in GHG emissions or removals from a baseline scenario to the emissions or removals occurring under the mitigation activity, and any adjustments for leakage. The carbon credit is uniquely serialised, issued, tracked and retired or administratively cancelled by means of an electronic registry operated by an administrative body, such as a carbon-crediting program.

Note: *CORC or Certified units are program specific accepted synonyms for a carbon credit.*

Certificate of compliance (EU CRCF only)

a conformity statement issued by an independent certification body certifying that an activity complies with the EU CRCF Regulation.

Certificate (of compliance), expired (EU CRCF only)

a certificate that is no longer valid because its period of validity has ended. This occurs if a monitoring period concludes and is not prolonged through a new certification of the activity.

Certificate (of compliance), terminated (EU CRCF only)

a certificate that has been voluntarily cancelled while it was still valid. This status typically applies when an operator chooses to withdraw from a certification scheme before the certificate's natural expiration.

Certificate (of compliance), withdrawn (EU CRCF only)

a certificate that has been permanently cancelled by the certification body or the certification scheme. This is a punitive action taken when critical non-conformities

(such as fraud, falsification of data, or irreversible violations of rules) are identified during re-certification or monitoring audits.

Certification Audit (*EU CRCF only*)

(validation) audit carried out by a certification body.

(Re-)Certification Audit (*EU CRCF only*)

(verification) audit carried out for renewing a certificate compliance.

Certification Body (*EU CRCF only*)

Accredited and recognised independent conformity assessment body that has concluded an agreement with a certification scheme to carry out certification, re-certification and monitoring audits and issue certificates of compliance.

Certification Decision

formal determination made following validation or verification regarding the conformity of a project activity or its reported performance with applicable requirements.

Certification Program

a structured system of rules, procedures, and guidelines designed to ensure that projects or activities conform to specific environmental, social, or technical standards. *Accepted term: certification scheme (under EU CRCF program).*

Certification Office (CO)

the internal function within Puro.earth responsible for the operational administration of the certification process, including the review of audit documentation submitted by VVBs, the confirmation of non-conformity classifications, the management of public disclosure obligations, and the maintenance of project and credit status records in the Registry.

Chain of Custody (CoC)

the documented system for tracking eligible biomass feedstock from point of origin to the carbon removal facility. Two models are permitted under the applicable Common Criteria: (a) segregation, in which eligible feedstock is physically kept separate from non-eligible material throughout the supply chain; and (b) mass balance, in which eligible and non-eligible materials may be mixed provided volumes are reconciled at batch and site level to ensure that eligible claims do not exceed eligible inputs.

Clarification

authoritative interpretation issued to explain the application of an existing normative requirement without modifying its intent or introducing new requirements.

Compensation Quantity

the quantity of carbon removal credits, expressed in metric tonnes of CO₂ equivalent (tCO₂e), that an Operator is required to compensate to the Registry as a result of excess issuance or a reversal event.

Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement (CMA) (*Article 6 only*)

The governing body responsible for supervising the implementation of the Paris Agreement and adopting decisions relating to its implementation, including decisions

governing cooperative approaches under Article 6.2 and the mechanism under Article 6.4.

CORSIA Central Registry (CCR) (CORSIA only)

The centralized electronic system administered by ICAO for recording CORSIA-related cancellations of eligible emissions units, to which cancellation records from programme registries must be compatible for data ingestion purposes.

CO₂ Removal Certificate (CORC) (Puro Standard only)

tradable certificate representing one metric ton of verified net carbon dioxide removal generated by a project activity in accordance with applicable requirements.

Conservativeness Factor (F(c))

the discount factor applied to the gross net CDR calculation reflecting the combined uncertainty of all components of the quantification equation, calculated and applied in accordance with the applicable methodology-specific criteria.

Note: F(c) shall be applied as a single integrated discount to the net CDR and shall not be disaggregated or applied selectively to individual components unless the methodology-specific criteria explicitly provide for this.

Corrective Action and Preventive Action (CAPA) Plan

the component of the Environmental and Social Management Plan establishing: procedures for emergency preparation and response triggered by ESMP threshold exceedances; procedures for identifying the root cause of negative environmental or social incidents; corrective actions to avoid, minimise, restore, or compensate for negative impacts; and procedures for verifying the effectiveness of corrective actions and updating the ESMP where required.

Corrective Action Plan (CAP)

a documented set of procedures developed to address known problems or non-conformities, particularly those identified during project reviews or environmental audits. Its primary goals are to identify the source of an issue, minimize its impact, and prevent its recurrence.

Corrective Action Request (CAR)

a formal request issued by a VVB to an Operator requiring the Operator to identify and implement a corrective action in response to a non-conformity identified during a validation or verification audit.

Corresponding Adjustment (CA) (Article 6 only)

the accounting adjustment applied by a host country to its national GHG inventory to avoid double counting when a mitigation outcome is authorized for international transfer under Article 6 of the Paris Agreement, ensuring that the same emission reduction or removal is not counted towards both the host country's NDC and a transferred mitigation outcome.

Crediting Period

the defined period of time during which a project activity is authorized to generate and submit carbon removal outcomes for verification and credit issuance under an applicable certification program, as defined in the Certification Procedures.

Note: The abbreviation CP is reserved for Certification Procedures in cross-references within normative documents. The crediting period shall be written in full or abbreviated as CredP where abbreviation is required in running text.

Date, Commitment

the calendar date on which the Operator (the activity proponent) committed to implementing the Project activity (e.g., the date when contracts for the purchase or installation of equipment required for the mitigation activity were signed). In the case where a mitigation activity does not involve capital expenditure, it refers to the date when the first physical actions were taken to implement the mitigation activity. (Adapted from Start Date as defined in ICVCM CCP9F11)

Note: This date marks the moment the Operator committed to developing the carbon removal activity for the purpose of determining prior consideration of carbon credit finance.

Date, (Project) Start

The date marking the start of commercial operations for the purpose of generating carbon removal credits; used as the reference for the crediting period start date together with successful validation.

Deviation

an approved exception allowing a controlled departure from a specified normative requirement under defined conditions.

Environmental and Social Impact Assessment (ESIA)

the systematic process for identifying, predicting, evaluating, and mitigating the biophysical, social, and other relevant effects of a proposed project activity prior to project design finalisation, conducted in accordance with the risk category of the activity as determined under the applicable Common Criteria.

Environmental and Social Management Plan (ESMA)

the operational management and monitoring instrument translating the findings of the environmental and social impact assessment into a system capable of preventing, identifying, and responding to negative environmental and social impacts throughout the activity lifecycle. The ESMA incorporates the Environmental and Social Monitoring Plan, roles and responsibilities for ESMA implementation, FPIC monitoring procedures where applicable, the ongoing feedback and grievance mechanism, and the CAPA plan.

Note: The ESMA is the overarching management instrument. The ESMP is the monitoring sub-plan within it. These are distinct components and their abbreviations shall not be used interchangeably.

Environmental and Social Monitoring Plan (ESMP)

the component of the Environmental and Social Management Plan specifying the environmental and social indicators covering each material risk identified in the ESIA, threshold or trigger values for each indicator, monitoring methods and frequencies, the responsible personnel for each parameter, and procedures for responding to threshold exceedances.

Note: See Environmental and Social Management Plan (ESMA) for the relationship between ESMA and ESMP.

Emissions Unit Cancellation Report (EUCR) (CORSI A only)

A report submitted by an aeroplane operator to the relevant authority documenting the cancellation of CORSIA Eligible Emissions Units for CORSIA compliance purposes, in accordance with Annex 16, Volume IV, Table AS-7 of the ICAO Standards and Recommended Practices.

Emissions Unit Eligibility Criteria (EUC) (CORSIA only)

The criteria adopted by the ICAO Council to determine the eligibility of emissions units for use under CORSIA, setting out the program-level and unit-level conditions that must be satisfied for labelling as CORSIA Eligible.

First-of-a-Kind (FOAK)

a project activity that is the first of its type in the applicable jurisdiction or region, where the absence of demonstrated operational precedent creates investment barriers that prevent access to finance without carbon support. FOAK status is permissible as a barrier type under the applicable Common Criteria only where the applicable methodology Technology Readiness Level is below 8; where the TRL is 8 or above, FOAK ceases to be a permissible barrier type.

First Transfer (Article 6 only)

A transfer of an ITMO from a Host Country as defined by applicable CMA decisions, in particular Decision 2/CMA.3. For the purposes of the Puro Registry, only CMA-defined cross-border or scheme administrator transfers constitute first transfer events. First transfer locks the Authorized Use classification and OIMP subtype assigned to the relevant CORCs.

Forward Action Request (FAR)

a formal request issued by a validation or verification body during a project assessment to highlight specific issues that do not prevent the current phase of approval but must be reviewed or resolved during a subsequent assessment.

Free, Prior and Informed Consent (FPIC)

the consent of indigenous peoples or local communities obtained: freely – without coercion, manipulation, or undue incentives; prior – sufficiently in advance of any decision that could affect those communities, allowing adequate time for internal decision-making processes; and informed – on the basis of complete, accurate, and understandable information about the nature, scale, and potential impacts of the activity. FPIC shall be obtained before the activity commences and maintained throughout the activity lifecycle where the activity directly or indirectly affects indigenous peoples or local communities.

GHG Emissions and Carbon Removals Monitoring Plan (GHGMP)

the component of the Monitoring Plan covering all parameters, monitoring methods, sampling plans, measurement frequencies, quality control procedures, and instrument specifications contributing to the net CDR calculation in accordance with ISO 14064-2:2019 and the applicable methodology-specific criteria.

Group auditing (EU CRCF only)

a process in which the approach to auditing activities can be defined at group level.

Guarantee of Origin (GO)

an electronic document issued by a competent authority certifying that a specified quantity of energy was produced from a renewable source, used to prove the

renewable properties of electricity consumed in the carbon removal process and to support compliance with the energy sourcing obligations in the applicable Common Criteria.

Note: GOs shall be cancelled before the renewable properties are claimed for the carbon removal process and shall not be sold to a third party or claimed in more than one end-use sector.

Host Country (*Article 6 only*)

The Party to the Paris Agreement in whose jurisdiction the mitigation activity generating a CORC is located, and which is responsible for authorizing the use of that mitigation outcome under Article 6 and for applying the required corresponding adjustment to its national greenhouse gas accounts.

Internationally Transferred Mitigation Outcome (ITMO) (*Article 6 only*)

A mitigation outcome authorized by a Host Country for transfer to another Party under Article 6.2 of the Paris Agreement, representing a unit of greenhouse gas emission reduction or removal that has been authorized for international use and in respect of which the Host Country has committed to apply the required corresponding adjustment.

Issuance

an act of creating and recording carbon removal certificates in the Registry following a positive certification decision.

Issuing Body (*Puro Standard only*)

Puro.earth OY, or its designated successor, acting as the body responsible for administering the Puro Standard, including the issuance, labeling, governance, and lifecycle management of CORCs, and for implementing the controls required under the Article 6 Procedures.

Leakage

GHG emissions occurring outside the project boundary as an indirect result of the project activity, including market leakage, activity-shifting leakage, and ecological leakage. Leakage is quantified as variable E_{leak} in the net CDR accounting equation and assessed in accordance with the applicable methodology-specific criteria.

Letter of Authorization (LoA) (*Article 6 only*)

the written authorization issued by the national designated authority of the host country confirming that the host country authorizes the international transfer of the corresponding mitigation outcome and will apply the required corresponding adjustment to its national GHG accounts under Article 6 of the Paris Agreement.

Note: Requirements governing the content, timing, maintenance, and audit of the LoA are set out in the Puro Article 6 Procedures. The LoA is the project-level instrument by which the host country prevents double counting between a CORC and the host country's NDC.

Long-Term Low-Emission Development Strategy (LT-LEDS) (*Article 6 only*)

a long-term strategic plan submitted by a country under the Paris Agreement setting out its vision and pathway for achieving low GHG emissions and climate-resilient development, typically on a multi-decade horizon consistent with the temperature goals of the Paris Agreement.

Note: *LT-LEDS are referenced in the Paris Agreement Article 4.19. Where a host country has not submitted an LT-LEDS, the Operator shall assess Paris alignment against the NDC and any relevant national sectoral policies.*

Material Change (Article 6 / CORSIA only)

For the purposes of the Article 6 Procedures, any update to the procedures of the programme or its designated registry that would alter the functions addressed in the Emissions Unit Eligibility Criteria, related ICAO guidelines, or the Registry Attestation, including any change that would alter responses to questions in the application form submitted to the ICAO Secretariat.

Monitoring Audit (EU CRCF only)

(verification) audit carried out to verify the stored carbon.

Monitoring Period

the defined interval of time during which data on the performance of a project activity are collected and reported for the purpose of verification and credit issuance.

Monitoring Plan

the documented set of procedures describing how data related to the performance, environmental and social impacts, permanence, and sustainable sourcing of a project activity are to be collected, managed, and quality-controlled during monitoring periods.

Note: *The Monitoring Plan comprises the following dedicated components: the GHG Emissions and Carbon Removals Monitoring Plan (GHGMP); the Quality Control System; the Environmental and Social Monitoring Plan (ESMP) and associated ESMA components; the Reversal Risk Monitoring Plan (RRMP); the sustainable sourcing tracking procedures; and the data management and record-keeping policy.*

Monitoring Report

the documented report presenting quantified performance results, supporting evidence, and disclosures for a project activity during a defined monitoring period, submitted for verification. The Monitoring Report covers GHG performance as its primary subject, together with environmental and social impacts, reversal risk, and sustainable sourcing as defined in the approved Monitoring Plan.

Accepted term: Output Report (Puro Standard only).

Nationally Determined Contribution (NDC) (Article 6 only)

A climate action plan submitted by a Party to the Paris Agreement setting out its mitigation targets and commitments, against which the Party's greenhouse gas performance is assessed and to which corresponding adjustments are applied where mitigation outcomes are transferred internationally under Article 6.

Note: *This entry expands the existing abbreviation entry for NDC, which currently appears in the abbreviations list without a definition.*

National Designated Authority (NDA) (Article 6 only)

the governmental entity designated by a Party to the Paris Agreement as responsible for approving and authorizing participation in Article 6 cooperative approaches and confirming that such authorization is consistent with the country's Nationally Determined Contribution.

Net CDR

the net quantity of carbon dioxide removal generated by a project activity during a defined monitoring period, calculated by deducting from the gross carbon stored all material baseline removals, carbon losses, project emissions, and leakage, and applying the conservativeness factor $F(c)$ to reflect quantification uncertainty, in accordance with the general accounting equation established in the applicable Common Criteria.

Note: *Net CDR is the quantity eligible for credit issuance as CORCs following a positive verification decision. It is expressed in metric tons of CO₂ equivalent (tCO₂e).*

Non-conformity

a failure to meet a specified requirement of the applicable normative documents, identified during a validation or verification audit. Non-conformities are classified by severity as critical, major, or minor in accordance with the Certification Procedures.

Note: *See also: Non-conformity, Critical; Non-conformity, Major; Non-conformity, Minor.*

Non-conformity, Critical

a violation of scheme rules or procedures that involves fraud, represents an irreversible failure, or otherwise jeopardises the integrity of the certification scheme. These include at least: non-compliance with the framework’s core quality criteria (quantification, additionality, storage, and sustainability) or established certification methodologies; deliberate misstatement of the activity description; and/or falsification of greenhouse gas (GHG) data.

Note: *See Certification Procedures section 6.2 for the current definition and escalation procedure.*

Non-conformity, Major

a violation that is potentially reversible and repeated, revealing systematic problems or issues that could lead to a fundamental systemic failure. These include at least: systematic problems with reported GHG data, such as finding incorrect documentation in more than 10% of claims within a representative sample; omission of participation in other carbon removal certification schemes during the application process; failure to provide relevant information required by the certification body to conduct an audit.

Note: *See Certification Procedures section 6.3 for the current definition. A major NC prevents an unmodified opinion and must be resolved before credit issuance.*

Non-conformity, Minor

a violation of scheme rules or procedures that has a limited impact and constitutes an isolated or temporary lapse. Unlike major non-conformities, these are not expected to result in a fundamental systemic failure if they are not immediately corrected.

Note: *See Certification Procedures section 6.4 for the current definition. A minor NC is resolved through an accepted corrective action plan; it escalates if unresolved or if multiple minor NCs are in aggregate material.*

Normative Document

A normative document, developed according to consensus procedures, which has been approved in accordance with the Governance Model.

Accepted term: Standard document (Puro Standard only)

Note: *Refer to the Governance Model for the authoritative definition.*

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Observation

a matter noted by the auditor during an audit that does not rise to the level of a non-conformity and does not require a mandatory corrective action plan.

Operator

the legal entity that has overall control and responsibility for the implementation of a project activity and that holds the exclusive legal right to the carbon removal certificates generated by that activity during the applicable crediting period.

Accepted term: Project Operator; CO₂ Removal Supplier; Project Proponent; Project Developer.

Note: *The term Operator is the primary term used throughout the Common Criteria and Certification Procedures. Project Operator is an accepted synonym and may be used in contexts where disambiguation from other operator roles is required.*

Other International Mitigation Purposes (OIMP) (Article 6 only)

International mitigation purposes other than NDC achievement for which a CORC may be authorized under Article 6 of the Paris Agreement, including use under CORSIA and other compliance or voluntary international market uses. The OIMP subtype assigned by the Registry is one of: "CORSIA," "Other," or "CORSIA or Other" (the last permissible only prior to first transfer).

Platform Agreement

the contractual agreement entered into between Puro.earth and an Operator upon successful completion of the initial qualification and KYC checks, under which the Operator commits to undergoing certification of the project activity under the applicable Certification Program(s) operated by Puro.earth and agrees to the applicable fee schedule, Terms and Conditions, and normative framework.

Program Eligibility Preconditions (CORSIA only)

The programme-level conditions that must be satisfied for a CORC to be capable of receiving CORSIA Eligible labeling, comprising programme approval status, methodology eligibility, issuance timeframe, and ex-post verification requirements, as assessed by the Issuing Body in accordance with the ICAO "CORSIA Eligible Emissions Units" document applicable to the relevant compliance period.

Note: Program Eligibility Preconditions are distinct from Authorized Use, which reflects Host Country authorization. The Registry records in separate fields.

Program, External

external certification program or framework adopted by the Board of Directors for Puro to facilitate its certification journey and its Registry.

Program Owner

the legal entity responsible for the development and operation of a carbon removal certification program.

Accepted term: scheme owner (under EU CRCF).

Project Activity

the set of planned and implemented actions carried out within defined spatial and temporal boundaries for the purpose of generating verified carbon removal outcomes under a certification program.

Project Activity Description (PAD)

the documented description of the design, scope, assumptions, baseline, and applicable requirements of a project activity, serving as the primary reference for validation, monitoring, and verification.

Accepted term: Project Design Document, Project Description (Puro Standard only), Activity Plan (under EU CRCF program).

Project Concept Note (PCN)

the initial document submitted by an Operator to Puro.earth as part of the initial qualification process, providing a brief description of the proposed project activity, the applicable methodology or methodologies, estimated credit generation volumes, the planned implementation and stakeholder engagement timeline, and declarations regarding previous certification attempts and dual certification status. The PCN is the basis on which Puro.earth assesses the preliminary eligibility of a project activity before the Operator proceeds to signature of the Platform Agreement.

Project Operator

see Operator.

Accepted term: CO₂ Removal Supplier; Project Proponent; Project Developer, Supplier.

Note: *Project Operator is an accepted synonym for Operator. The term Operator is the primary term used in normative documents.*

Puro SDG Attribute (Puro Standard only)

a Puro-approved SDG claim covering a direct, quantifiable, positive impact of the carbon removal activity on a specific SDG target, verified ex-post as part of the Verification audit, that is not already claimed under another certification standard or as another Puro SDG Attribute, and that meets the evidence requirements for the applicable approved indicator in the Puro SDG Indicator Register.

Note: *SDG Attributes are distinct from SDG Descriptors in that they require quantitative evidence verified ex-post. See CC 7.2 and the SDG Indicator Register for applicable requirements.*

Puro SDG Descriptor (Puro Standard only)

a Puro-approved SDG claim covering a qualitative, informational, semi-quantified, or indirect positive impact of the carbon removal activity on a specific SDG target, validated as part of the Validation audit on the basis of a credible qualitative description and in accordance with the applicable approved indicator in the Puro SDG Indicator Register.

Note: *SDG Descriptors are distinct from SDG Attributes in that they do not require quantitative verification. See CC 7.2 and the SDG Indicator Register for applicable requirements.*

Quality Control (QC) System

the documented system implemented by the Operator covering all aspects of data collection, processing, and reporting for the net CDR calculation and associated environmental and social monitoring, including: roles and responsibilities with segregation of duties; documentation and data traceability; activity data verification; emission factor validation; data entry and transcription checks; uncertainty analysis; internal audit and peer review; data management and storage; calibration and

maintenance; training and competency assurance; and a reporting and corrective actions mechanism.

Note: *The QC system shall be documented in the Monitoring Plan and updated when methodological advances, monitoring experience, or VVB findings indicate that improvements are warranted.*

Registry

the centralized information system operated under the Puro.earth Certification Framework for recording, tracking, and publicly disclosing the lifecycle of carbon removal certificates, including issuance, transfer, retirement, and withdrawal.

Note: *For the purposes of the Article 6 Procedures and CORSIA eligibility, the Registry refers specifically to the electronic registry designated by the Issuing Body and identified in the ICAO document "CORSIA Eligible Emissions Units" for the relevant compliance period, in respect of which the Registry Attestation has been signed and published. This CORSIA-specific designation does not modify the general definition above; it specifies the subset of Registry functions that are subject to ICAO oversight and the CORSIA eligibility framework.*

Registry Attestation (CORSIA only)

The attestation in the form approved by the ICAO Council (C-DEC 220/5, June 2020), signed by the Issuing Body and the programme registry administrator(s), confirming that the programme registry's systems and procedures are consistent with the requirements of that instrument in respect of each registry designated to provide registry services under CORSIA.

Renewal Assessment (RA)

the standalone document submitted by the Operator at crediting period renewal demonstrating that the project activity remains eligible for continued certification and that the assessments underpinning the original Project Activity Description remain valid, have been updated to reflect changed conditions, or have been superseded by revised analyses prepared in accordance with the applicable Common Criteria.

Note: *The RA operates as an addendum to the PAD, taking precedence over the sections it identifies as superseded from the effective date of the new crediting period. The PAD itself is not revised.*

Reversal Event

the event that results in the partial or total loss of the carbon removal outcome represented by issued carbon removal certificates.

Note: *A reversal event is considered to have occurred when monitored parameters exceed the trigger conditions defined in the RRMP, or when the Operator or the VVB otherwise identifies evidence that stored carbon has been re-released to the atmosphere. See also: Reversals, Avoidable; Reversals, Unavoidable.*

Reversal Risk Monitoring Plan (RRMP)

the dedicated component of the Monitoring Plan specifying, for each reversal risk identified in the reversal risk assessment: the monitoring parameters, methods, measurement frequencies, threshold values or trigger conditions, and quality control procedures; the roles and responsibilities for monitoring, reporting, and responding; and the contingency plan for actions to be taken upon trigger exceedance or detection of a reversal event.

Reversals, Avoidable

the release of sequestered carbon back into the atmosphere due to human-induced factors, management failures, or negligence. These events are within the reasonable control of the project operator and include activities such as misconduct, poor project management, or illegal logging. Furthermore, in accordance with ICVCM requirements, the cessation of mandatory monitoring and verification activities must be explicitly treated as an avoidable reversal event. These reversals typically stem from failure to implement risk mitigation plans or errors in project design and implementation.

Reversals, Unavoidable

carbon losses caused by non-anthropogenic acts of God or catastrophic natural disturbances that occur despite the operator's adherence to robust project safeguards. These events are characterized as being outside the project operator's control and include natural disasters such as wildfires, droughts, floods, earthquakes, and pest or disease outbreaks. Such reversals are often associated with force majeure conditions where the physical storage medium is compromised by extreme environmental events. While the frequency and severity of these events may be exacerbated by climate change, they remain fundamentally distinct from management-driven failures.

Safeguard Screening Report (SSR)

the document prepared by the Operator for all activity categories identifying stakeholders potentially affected by the activity, determining applicable national regulations and methodology-specific criteria relating to environmental and social risks, reporting the outcome of engagement with the relevant competent authority, and concluding the risk category classification of the activity in accordance with Table 5 of the applicable Common Criteria.

Scope of Eligibility (CORSIA only)

The programme-specific parameters set out in Puro's section of the ICAO document "CORSIA Eligible Emissions Units" that define which units qualify as CORSIA eligible, comprising: Eligible Unit Dates, Eligibility Timeframe, approved activity types and sectors, and the programme's exclusions list.

Supplier (Puro Standard only)

A project developer, activity owner, or other entity registered with the Issuing Body as the holder of CORCs for which Article 6 Authorized Use is sought, and who bears the obligations set out in Section 2.9 of the Article 6 Procedures in respect of the Letter of Authorization, documentation accuracy, absence of conflicting claims, and notification of LoA changes.

Note: *Supplier is used specifically in the Article 6 Procedures to denote the entity holding CORCs in the registry context. It is functionally equivalent to Operator in the certification context but refers to the registry-side relationship with the Issuing Body rather than the programme-level obligations under the Common Criteria.*

Suspension

the temporary restriction of a project activity's certification status or an Operator's Registry account, applied by Puro.earth pending resolution of a major non-conformity, failure to submit a Monitoring Report within the required timeframe, non-payment of applicable fees, notification of a reversal event, or identification of material changes to the project activity. A suspension prevents further credit issuance as well as operations in the Registry for the duration of the suspension period. Suspension may be lifted upon

satisfactory resolution of the triggering condition, or escalated to withdrawal where the condition is not resolved within the applicable timeframe.

Technical Advisory Body (TAB) (CORSIA only)

The body established under ICAO CORSIA to assess carbon offset programmes against the Emissions Unit Eligibility Criteria and provide recommendations to the ICAO Council on programme eligibility for CORSIA purposes.

Technology Readiness Level (TRL)

a scale from 1 to 9 used to assess the maturity of a technology or carbon removal methodology, where TRL 1 represents basic principles observed and TRL 9 represents technology proven in an operational environment. For the purposes of the Puro Certification Framework, the TRL applicable to each methodology is defined in Table 2 of the applicable Common Criteria and reviewed by Puro at intervals not exceeding two years.

Note: *The TRL threshold of 8 is used in the Common Criteria to determine the applicability of FOAK barrier analysis, the common practice analysis, and the technology lock-in risk analysis.*

Transaction

the registry-recorded action that changes the status or ownership of a carbon removal certificate, including issuance, transfer, retirement, or withdrawal.

Validation

a conformity assessment process by which a validation and verification body evaluates objective evidence to determine whether the design of a project activity complies with applicable requirements prior to credit issuance.

Validation and Verification Body (VVB)

an independent organization accredited to perform validation and verification audits and to issue certification decisions under the Puro.earth Certification Framework.

Verification

a conformity assessment process by which a validation and verification body evaluates objective evidence to confirm that the reported performance of a project activity during a defined monitoring period complies with applicable requirements and supports credit issuance.

Accepted term: monitoring audit (under EU CRCF program).

Vintage

a carbon credit attribute that represents the year in which carbon dioxide was removed and the corresponding credits were generated.

6. Abbreviations

Abbreviations are provided for convenience only and do not introduce new concepts. Abbreviations shall be expanded in full at their first occurrence in each normative document and shall not appear in isolation in requirements expressed using 'shall'. Only abbreviations listed in this clause may be used across normative documents issued under the Puro.earth Certification Framework.

Note on CP: The abbreviation CP is reserved for Certification Procedures in cross-references (e.g. 'see CP 4.1'). Crediting period shall be written in full in running text or abbreviated as CredP where abbreviation is necessary to avoid ambiguity.

Note on ESMA/ESMP: ESMA (Environmental and Social Management Plan) and ESMP (Environmental and Social Monitoring Plan) are distinct instruments. They shall not be used interchangeably. See definitions in section 5.

6.1. List of Abbreviations

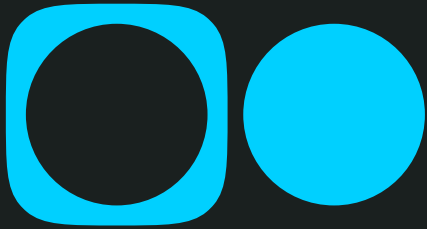
AB	Advisory Board
AR5	IPCC Fifth Assessment Report
AR6	IPCC Sixth Assessment Report
BECCS	Bioenergy with Carbon Capture and Storage
BoD	Board of Directors
BSC	Biomass Sourcing Criteria
BTR	Biennial Transparency Report
CA	Corresponding Adjustment
CAP	Corrective Action Plan
CAPA	Corrective Action and Preventive Action
CAPEX	Capital Expenditure
CAR	Corrective Action Request
CC	Project Activity Common Criteria
CCR	CORSIA Central Registry
CDR	Carbon Dioxide Removal
CMA	Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement
CO	Certification Office
CO₂	Carbon dioxide
CoC	Chain of Custody
CORC	CO ₂ Removal Certificate
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
CP	Certification Procedures
CRCF	Carbon Removals and Carbon Farming Regulation (EU)
DAC	Direct Air Capture
DACCS	Direct Air Carbon Capture and Storage
DACOS	Direct Air Carbon and Ocean Storage
ERW	Enhanced Rock Weathering
ES	Eligibility Services
ESIA	Environmental and Social Impact Assessment
ESMA	Environmental and Social Management Plan
ESMP	Environmental and Social Monitoring Plan
EUC	Emissions Unit Eligibility Criteria
EUCR	Emissions Unit Cancellation Report
F(c)	Conservativeness Factor
FAR	Forward Action Request
FOAK	First-of-a-Kind
FPIC	Free, Prior and Informed Consent
GHG	Greenhouse Gas
GHGMP	GHG Emissions and Carbon Removals Monitoring Plan
GO	Guarantee of Origin
GSC	Geologically Stored Carbon

GWP	Global Warming Potential
HoC	Head of Compliance
HoP	Head of Program
ICAO	International Civil Aviation Organization
ICVCM	Integrity Council for the Voluntary Carbon Market
IFC	International Finance Corporation
IPCC	Intergovernmental Panel on Climate Change
IRR	Internal Rate of Return
ISAE	International Standard on Assurance Engagements
ISO	International Organization for Standardization
ITMO	Internationally Transferred Mitigation Outcome
LCA	Life Cycle Assessment
LoA	Letter of Authorization
LT-LEDS	Long-Term Low-Emission Development Strategy
MEL	Monitoring, Evaluation and Learning
MP	Monitoring Plan
NC	Non-conformity
NDA	National Designated Authority
NDC	Nationally Determined Contribution
NPV	Net Present Value
OIMP	Other International Mitigation Purposes
OPEX	Operational Expenditure
PAD	Project Activity Description
PCN	Project Concept Note
QC	Quality Control
RA	Renewal Assessment
ROI	Return on Investment
RRMP	Reversal Risk Monitoring Plan
SDG	Sustainable Development Goal
SSR	Safeguard Screening Report
TAB	Technical Advisory Body
TC	Technical Committee
TRL	Technology Readiness Level
UNFCCC	United Nations Framework Convention on Climate Change
VVB	Validation and Verification Body

Document History

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V 1.0	28.05.2026	Initial version published



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

At the core of this infrastructure is the Puro Standard - the world's first dedicated standard for engineered carbon removals. Our methodologies are used by suppliers to certify their carbon removal solutions that durably store carbon dioxide for at least 100 years, and in many cases, over 1000 years. We have certified over 100 engineered carbon removal projects to date, resulting in the issuance of CO₂ Removal Certificates (CORCs) in the Puro Registry as verified, traceable, investable assets. Our infrastructure is trusted by over 600 companies worldwide to purchase carbon removals with confidence, including Microsoft, McKinsey and BCG. It supports both voluntary and compliance pathways, including integration with CCS+ methodologies and readiness for emerging frameworks such as the EU CRCF.

Puro.earth is an ICVCM Eligible Carbon Crediting Programme.
For more information, visit <https://puro.earth>, and follow us on LinkedIn.